

Basic information	
1993/1035(CNS) CNS - Consultation procedure Decision	Procedure completed
EC own resources: EC financing 1993-1999 (repl. dec. 88/376/376/EEC) See also 1997/0352(CNS) Subject 8.70.01 Financing of the budget, own resources	

Key players			
Council of the European Union	Council configuration	Meetings	Date
	General Affairs	1903	1996-02-26
	General Affairs	1796	1994-10-31
	Economic and Financial Affairs ECOFIN	1781	1994-07-27

Key events			
Date	Event	Reference	Summary
14/09/1993	Legislative proposal published	COM(1993)0438 	Summary
15/11/1993	Committee referral announced in Parliament		
07/02/1994	Vote in committee		Summary
08/02/1994	Debate in Parliament		Summary
07/03/1994	Modified legislative proposal published	COM(1994)0071 	Summary
23/03/1994	Modified legislative proposal published	05659/1994	
27/07/1994	Debate in Council		
31/10/1994	Act adopted by Council after consultation of Parliament		
31/10/1994	End of procedure in Parliament		
12/11/1994	Final act published in Official Journal		
26/02/1996	Debate in Council		Summary

Technical information	
Procedure reference	1993/1035(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation

Legislative instrument	Decision
Amendments and repeals	See also 1997/0352(CNS)
Legal basis	Euratom Treaty A 173 EC Treaty (before Amsterdam) E 201
Stage reached in procedure	Procedure completed
Committee dossier	BUDG/3/05043

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A3-0060/1994 OJ C 061 28.02.1994, p. 0020	07/02/1994	
Text adopted by Parliament, 1st reading/single reading		T3-0072/1994 OJ C 061 28.02.1994, p. 0062-0102	09/02/1994	Summary

Council of the EU

Document type	Reference	Date	Summary
Modified legislative proposal	05659/1994	23/03/1994	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(1993)0438  OJ C 300 06.11.1993, p. 0017	14/09/1993	Summary
Modified legislative proposal	COM(1994)0071  OJ C 088 25.03.1994, p. 0006	07/03/1994	Summary
Follow-up document	COM(1997)0673 	01/12/1997	
Follow-up document	COM(2001)0032 	05/02/2001	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1300/1993 OJ C 052 19.02.1994, p. 0001	21/12/1993	

Additional information

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Source	Document	Date
European Commission	EUR-Lex	

Final act
Decision 1994/0728 OJ L 293 12.11.1994, p. 0009-0013 Summary

EC own resources: EC financing 1993-1999 (repl. dec. 88/376/376/EEC)

1993/1035(CNS) - 07/03/1994 - Modified legislative proposal

The Commission's amended proposal takes account of the European Parliament's amendments seeking to: - delete the reference to the European Council on 11 and 12 December 1992 in a number of recitals; - clarify, in the tenth recital, that the formula for calculating the correction of budgetary imbalances will be confirmed in the new decision, rather than stating that the European Council has confirmed the formula; - amend the sixteenth recital by deleting the reference to the Copenhagen European Council and adding, "pending improvements to the system of own resources"; - clarify that the Commission is being called on to submit proposals for reforming the Community's finances; - clarify that the total sum of own resources available will be determined on the basis of a percentage of GDP until such time as the competent bodies adopt a different system; - clarify that the overall reference amount of commitment appropriations entered in the general budget of the Communities during the period from 1995 to 1999 should not exceed 1.335% of the Community's total GDP in 1999, subject to a readjustment set by common accord by the bodies of the budgetary authority; - point out that a correction of budgetary imbalances is still being granted to the United Kingdom; - clarify that the Commission will present a study on the possibility of reforming the Community's finances before the report scheduled for 1999.

EC own resources: EC financing 1993-1999 (repl. dec. 88/376/376/EEC)

1993/1035(CNS) - 31/10/1994 - Final act

PURPOSE : to implement the conclusions of the Edinburgh European Council on EU financing for the period 1993/1999. COMMUNITY MEASURE : Council Decision 94/728/EC, Euratom on the system of the European Communities' own resources. CONTENT : the provisions of this Directive are essentially based on the amount of own resources at the Community's disposal for the period 1995-1999 and on the Community's financing structure. In accordance with the conclusions of the Edinburgh Council, the Communities will, by 1999, be assigned a maximum amount of own resources corresponding to 1,27% of the total of the Member States' GNPs for the year at market prices. The Decision also amends the Communities's financing rules : - be lowering the ceiling for the uniform rate to be applied to the uniform value added tax base of each Member State from 1,4% to 1,0% in equal steps between 1995 and 1999; - by limiting at 50% of GNP from 1995 onwards the value added tax base of the Member States whose per capita GNP in 1991 was less than 90% of the Community average, i.e. Greece, Spain, Ireland, Portugal, and by reducing the base from 55% to 50% in equal steps over the period 1995 to 1999 for the other Member States.

EC own resources: EC financing 1993-1999 (repl. dec. 88/376/376/EEC)

1993/1035(CNS) - 14/09/1993 - Legislative proposal

The draft decision sought to implement the conclusions of the Edinburgh European Council on Community financing for the period 1993 to 1999. It was concerned essentially with the level of resources available for the period 1995-1999 and the structure of the system of Community finances: - the annual ceiling on own resources for payment appropriations, held at 1.20% of Community GDP up to 1994, would be raised each year from 1995 to 1.27% of Community GDP in 1999; - the proposed ceiling for the uniform rate of the VAT base would be lowered from 1.4% to 1% in equal stages over the period 1995-1999; - the VAT base would be limited to 50% of GDP from 1995, for countries whose GDP was less than 90% of the Community average; it would be reduced from 55% to 50% for the other Member States in equal stages between 1995 and 1999; - the annex set out the results of the study requested by the Council of the desirability or otherwise of introducing a fixed uniform rate of VAT. The draft decision also sought to improve and complete the system currently in force by means of provisions on: the raising of resources needed to cover reserves; the degressive refunding of own resources raised from VAT or based on GDP; the role of the Commission in improving national procedures for recording, calculating, recovering and monitoring VAT.

EC own resources: EC financing 1993-1999 (repl. dec. 88/376/376/EEC)

1993/1035(CNS) - 26/02/1996

The Council took note of information from the Netherlands delegation, as the only Member State not yet to have ratified the Decision on own resources, on progress with the procedure under way in the Netherlands parliament: the lower house had already given its agreement in December 1995 and the upper house should be completing ratification very shortly.

EC own resources: EC financing 1993-1999 (repl. dec. 88/376/376/EEC)

1993/1035(CNS) - 09/02/1994 - Text adopted by Parliament, 1st reading/single reading

The European Parliament followed the recommendation of its rapporteur, Mr Langes, and approved the proposal for a Council decision, subject to a number of amendments. In particular, Parliament called on the Commission to present proposals for reforming the Union's finances on the basis of a real system of own resources before the 1996 intergovernmental conference opened, and, at the same time, for possibly creating a fifth resource.

EC own resources: EC financing 1993-1999 (repl. dec. 88/376/376/EEC)

1993/1035(CNS) - 05/02/2001

PURPOSE: to present the third Report from the Commission on the operation of the inspection arrangements for traditional own resources (1997-1999) (Article 18(5) of Council Regulation 1150/00/EC, Euratom of 22 May 2000. CONTENT: This report which is sent to the budgetary authority pursuant to Article 18(5) of Regulation No. 1150/00, gives an account of the operation of the inspection arrangements for traditional own resources over the period 1997-99. This information, which covers three years, gives an overall view of the Commission's multiannual inspections of both customs and accounting procedures and identifies the main strategies it intends to develop to improve results. This report first describes the general objectives pursued by the Commission via inspections of traditional own resources, in particular to keep a level playing field for operators in the European Union (EU), improve recovery and inform the budgetary authority. It also presents the legal and regulatory framework surrounding the various inspection arrangements, followed by a factual description of the inspection system operating at Community level between 1997 and 1999. Over the period in question, the Commission conducted 70 inspections (joint and autonomous) in all fifteen Member States. These inspections revealed 246 anomalies, 185 relating to accounting practices and 61 to do with customs. As a result of these anomalies, the Member States have so far paid a total of EUR3 035 347 in principal amounts and EUR 6 971 898 in interest for late payment. The report concludes that there is a need for inspection measures to cover the various aspects - customs-related, financial, regulatory - of how the whole system for the inspection of traditional own resources works. Finally, the report turns to the overall development of the inspection and collection system; it sets out the broad lines of the strategy which the Commission intends to develop in the medium term, firstly as regards methods and secondly as part of a renewed partnership between the Commission and the Member States.