Basic information

2000/0241(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Procedure completed
Use of ESA 95 in the determination of Member States' payments to the VAT-based own resource Amending Regulation (EC) No 2223/96 1994/0314(CNS) Repealed by 2021/0407(COD) **Subject** 2.70.02 Indirect taxation, VAT, excise duties 5.10.01 Convergence of economic policies, public deficit, interest rates 8.70.01 Financing of the budget, own resources	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
BUDG Budgets	HAUG Jutta (PSE)	12/10/2000

Former committee responsible	Former rapporteur	Appointed
BUDG Budgets	HAUG Jutta (PSE)	12/10/2000

Former committee for opinion	Former rapporteur for opinion	Appointed
ECON Economic and Monetary Affairs	RANDZIO-PLATH Christa (PSE)	06/11/2000

Council of the European Union

Council configuration	Meetings	Date
General Affairs	2367	2001-07-16

European Commission

Commission DG	Commissioner
Eurostat - European statistics	

Key events

Date	Event	Reference	Summary

20/09/2000	Legislative proposal published	COM(2000)0583	Summary
02/10/2000	Committee referral announced in Parliament, 1st reading		
21/03/2001	Vote in committee, 1st reading		Summary
21/03/2001	Committee report tabled for plenary, 1st reading	A5-0101/2001	
03/04/2001	Decision by Parliament, 1st reading	T5-0168/2001	Summary
03/04/2001	Debate in Parliament		
16/07/2001	Council position published	08793/2001	Summary
19/09/2001	Committee referral announced in Parliament, 2nd reading		
27/11/2001	Vote in committee, 2nd reading		Summary
27/11/2001	Committee recommendation tabled for plenary, 2nd reading	A5-0431/2001	
11/12/2001	Debate in Parliament		
12/12/2001	Decision by Parliament, 2nd reading	T5-0684/2001	Summary
12/02/2002	Final act signed		
12/02/2002	End of procedure in Parliament		
28/02/2002	Final act published in Official Journal		

Technical information

Procedure reference	2000/0241(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Amendments and repeals	Amending Regulation (EC) No 2223/96 1994/0314(CNS) Repealed by 2021/0407(COD)
Legal basis	EC Treaty (after Amsterdam) EC 285
Stage reached in procedure	Procedure completed
Committee dossier	BUDG/5/14620

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0101/2001	21/03/2001	
Text adopted by Parliament, 1st reading/single reading		T5-0168/2001 OJ C 021 24.01.2002, p. 0024-0104 E	03/04/2001	Summary
Committee recommendation tabled for plenary, 2nd reading		A5-0431/2001	27/11/2001	

Text adopted by Parliament, 2nd reading		T5-0684/2001 OJ C 177 25.07.2002, p. 0085-0190 E	12/12/2001	Summary

Council of the EU

Document type	Reference	Date	Summary
Council position	08793/2001 OJ C 307 31.10.2001, p. 0001	16/07/2001	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2000)0583 OJ C 029 30.01.2001, p. 0266 E	20/09/2000	Summary
Commission communication on Council's position	SEC(2001)1421	18/09/2001	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Regulation 2002/0359
OJ L 058 28.02.2002, p. 0001 Summary

Use of ESA 95 in the determination of Member States' payments to the VAT-based own resource

2000/0241(COD) - 12/02/2002 - Final act

AIM: To amend Regulation (EC) No 2223/96 to permit the use of the new European System of National and Regional Accounts (ESA 95) in the determination of Member States' payments to the EU's own VAT-based resources. COMMUNITY MEASURE: European Parliament and Council Regulation (EC) No 359/2002. CONTENT: The Council has adopted an amendment to Regulation (EC) 2223/96 to permit the use of the European System of National and Regional Accounts (ESA 95) in the determination of Member States' VAT-based payments to the Union's own resources. The amendment provides for the replacement of ESA 79 by ESA 95, a new European system of national and regional accounts based on a harmonised set of reliable statistics; in particular, the new system offers a more accurate means of calculating the Member States' VAT-based financial contributions to the European Union. ENTRY INTO FORCE: 20/03/2002.

Use of ESA 95 in the determination of Member States' payments to the VAT-based own resource

2000/0241(COD) - 03/04/2001 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted the report by Jutta HAUG (PES, D). The Parliament approved a proposal relating to the application of a new statistical system of measurement (ESA 95) to the EU's own resources percentage of VAT for the calculation of the EU budget. MEPs are anxious to ensure that the technical adjustments will not result in any change to the budgetary contributions of the Member States and also want the question of revenue raising taken up in discussion with the Commission and the Council.

Use of ESA 95 in the determination of Member States' payments to the VAT-based own resource

2000/0241(COD) - 20/09/2000 - Legislative proposal

PURPOSE : to amend Council Regulation 2223/96/EC as concerns the use of ESA 95 in the determination of Member States' payments to the VAT-based own resource. CONTENT : firstly, Regulation 2223/96/EC introduced a new revised European system of integrated national and regional accounts (ESA 95). To achieve the objectives set by the Treaty on European Union and more specifically Economic and Monetary Union, the Community needs high-quality statistical instruments which provide the institutions, governments and economic and social operators with a set of harmonised and reliable statistics on which to base their decisions. The new ESA 95 is a major improvement on the previous version, which dates from 1979. Progress has been achieved in the harmonisation of methodology and in the precision and accuracy of the concepts, definitions, classifications and accounting rules which have to be applied in order to arrive at a consistent reliable and comparable quantitative description of the economies of the Member States. Moreover applying the new ESA 95 is made compulsory by the Regulation. In implementing the changeover to the new system, all Member States have also made additional improvements in the quality of the national accounts that stem from a thorough review of the sources and methods they use in practice to compile the accounts. The ESA 95 Regulation 2223/96/EC specifies in Artcle 1(2) that ESA shall apply to all Community acts that refer to the ESA or its definitions; except that Article 8 states that for budgetary and own resource purposes, and by way of derogation from the Article 1(2), the European system of accounts in force shall continue to be ESA79 while Decision 94/728/EC (own-resource decision remains in force. At the time the ESA 95 regulation was adopted, it was assumed the own resources decision would be amended in 1999. A new own resources decision is now expected to enter into force on 1 January 2002. ESA national accounts data are use in several ways in the budget procedure: in particular to set budget ceilings, to calculate GNP for the fourth resource, and to determine Member States contributions to the VAT-based resource. Only the last of these is affected by this draft regulation. Very detailed national accounts are used in determining the VAT-based own resource in order to adjust for differences in tax base between countries' practices and the EU harmonised tax base. Member States are advised to use the best data available, which is the ESA 95 data. Formally, to allow use of ESA 95 data requires a small amendment to regulation 2223/96/EC, which is the purpose of this present draft regulation.

Use of ESA 95 in the determination of Member States' payments to the VAT-based own resource

2000/0241(COD) - 18/09/2001 - Commission communication on Council's position

The Commission fully endorses the Council's common position.

Use of ESA 95 in the determination of Member States' payments to the VAT-based own resource

2000/0241(COD) - 12/12/2001 - Text adopted by Parliament, 2nd reading

The European Parliament adopted the resolution by Jutta D. HAUG (PES, D) on the Council's common position.

Use of ESA 95 in the determination of Member States' payments to the VAT-based own resource

2000/0241(COD) - 16/07/2001 - Council position

The Council's common position incorporates one of the three amendments proposed by the European Parliament. Accordingly, a new recital has been added to the text of the proposed Regulation. This confirms that the introduction of a new accounting system, based on ESA 95, will have no impact on the level of own resources. The other two amendments were rejected on the grounds that they were inappropriate to the scope of the Regulation and that they interferred with the balance of the Interinstitutional Agreement on budgetary affairs.