



| Basic information                                                                                                                                                                                                                                                                                              |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>2018/0131(NLE)</b><br>NLE - Non-legislative enactments<br>Regulation                                                                                                                                                                                                                                        | Procedure completed |
| Making available the own resources based on the common consolidated corporate tax base, on the European Union emissions trading system and on plastic packaging waste that is not recycled, and measures to meet cash requirements<br><br><b>Subject</b><br><br>8.70.01 Financing of the budget, own resources |                     |

| Key players         |                                                        |                      |                                                      |                          |
|---------------------|--------------------------------------------------------|----------------------|------------------------------------------------------|--------------------------|
| European Parliament | <b>Committee responsible</b>                           |                      | <b>Rapporteur</b>                                    | <b>Appointed</b>         |
|                     | <b>BUDG</b> Budgets                                    |                      | FERNANDES José Manuel (EPP)<br>HAYER Valérie (Renew) | 10/10/2019<br>10/10/2019 |
|                     | <b>Former committee responsible</b>                    |                      | <b>Former rapporteur</b>                             | <b>Appointed</b>         |
|                     | <b>BUDG</b> Budgets                                    |                      |                                                      |                          |
|                     | <b>Committee for opinion</b>                           |                      | <b>Rapporteur for opinion</b>                        | <b>Appointed</b>         |
|                     | <b>CONT</b> Budgetary Control                          |                      | The committee decided not to give an opinion.        |                          |
|                     | <b>ENVI</b> Environment, Public Health and Food Safety |                      | The committee decided not to give an opinion.        |                          |
|                     | <b>Former committee for opinion</b>                    |                      | <b>Former rapporteur for opinion</b>                 | <b>Appointed</b>         |
|                     | <b>CONT</b> Budgetary Control                          |                      |                                                      |                          |
|                     | <b>ENVI</b> Environment, Public Health and Food Safety |                      |                                                      |                          |
|                     | Council of the European Union                          |                      |                                                      |                          |
|                     |                                                        | <b>Commission DG</b> | <b>Commissioner</b>                                  |                          |

|                     |                        |                   |
|---------------------|------------------------|-------------------|
| European Commission |                        |                   |
|                     | Health and Food Safety | OETTINGER Günther |

| Key events |                                                                 |                                                                                                      |         |
|------------|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------|
| Date       | Event                                                           | Reference                                                                                            | Summary |
| 02/05/2018 | Initial legislative proposal published                          | COM(2018)0326<br> |         |
| 31/05/2018 | Committee referral announced in Parliament                      |                                                                                                      |         |
| 21/10/2019 | Resumption of business from the previous parliamentary term     |                                                                                                      |         |
| 16/12/2020 | Legislative proposal published                                  | 13142/2020                                                                                           |         |
| 17/03/2021 | Vote in committee                                               |                                                                                                      |         |
| 18/03/2021 | Committee report tabled for plenary, 1st reading/single reading | A9-0048/2021                                                                                         |         |
| 24/03/2021 | Debate in Parliament                                            |                   |         |
| 25/03/2021 | Decision by Parliament                                          | T9-0104/2021                                                                                         | Summary |
| 30/04/2021 | Act adopted by Council after consultation of Parliament         |                                                                                                      |         |
| 11/05/2021 | Final act published in Official Journal                         |                                                                                                      |         |


| Technical information      |                                                                                                                             |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Procedure reference        | 2018/0131(NLE)                                                                                                              |
| Procedure type             | NLE - Non-legislative enactments                                                                                            |
| Procedure subtype          | Consultation of Parliament                                                                                                  |
| Legislative instrument     | Regulation                                                                                                                  |
| Legal basis                | Treaty on the Functioning of the European Union TFEU 311 -a3<br>Treaty on the Functioning of the European Union TFEU 322-p2 |
| Other legal basis          | Rules of Procedure EP 165                                                                                                   |
| Stage reached in procedure | Procedure completed                                                                                                         |
| Committee dossier          | BUDG/9/00287                                                                                                                |

| Documentation gateway                                           |           |              |            |         |
|-----------------------------------------------------------------|-----------|--------------|------------|---------|
| European Parliament                                             |           |              |            |         |
| Document type                                                   | Committee | Reference    | Date       | Summary |
| Committee draft report                                          |           | PE680.982    | 03/03/2021 |         |
| Amendments tabled in committee                                  |           | PE689.700    | 08/03/2021 |         |
| Committee report tabled for plenary, 1st reading/single reading |           | A9-0048/2021 | 18/03/2021 |         |
| Text adopted by Parliament, 1st reading/single reading          |           | T9-0104/2021 | 25/03/2021 | Summary |

**Council of the EU**

| Document type        | Reference  | Date       | Summary |
|----------------------|------------|------------|---------|
| Legislative proposal | 13142/2020 | 16/12/2020 |         |

**European Commission**

| Document type                                  | Reference                                                                                          | Date       | Summary                 |
|------------------------------------------------|----------------------------------------------------------------------------------------------------|------------|-------------------------|
| Initial legislative proposal                   | COM(2018)0326<br> | 02/05/2018 | <a href="#">Summary</a> |
| Commission response to text adopted in plenary | SP(2021)260                                                                                        | 27/04/2021 |                         |

**National parliaments**

| Document type | Parliament /Chamber | Reference     | Date       | Summary |
|---------------|---------------------|---------------|------------|---------|
| Contribution  | CZ_CHAMBER          | COM(2018)0326 | 26/06/2018 |         |
| Contribution  | PT_PARLIAMENT       | COM(2018)0326 | 03/07/2018 |         |
| Contribution  | CZ_SENATE           | COM(2018)0326 | 24/10/2018 |         |
| Contribution  | IT_CHAMBER          | COM(2018)0326 | 30/04/2020 |         |

**Other institutions and bodies**

| Institution/body | Document type                      | Reference                                    | Date       | Summary                 |
|------------------|------------------------------------|----------------------------------------------|------------|-------------------------|
| CofR             | Committee of the Regions: opinion  | CDR2389/2018                                 | 09/10/2018 |                         |
| CofA             | Court of Auditors: opinion, report | N8-0011/2019<br>OJ C 431 29.11.2018, p. 0001 | 09/10/2018 | <a href="#">Summary</a> |

**Additional information**

| Source              | Document | Date |
|---------------------|----------|------|
| European Commission | EUR-Lex  |      |

**Final act**

[Regulation 2021/0770](#)  
[OJ OJ L 11.05.2021](#)

**Making available the own resources based on the common consolidated corporate tax base, on the European Union emissions trading system and**

# on plastic packaging waste that is not recycled, and measures to meet cash requirements

2018/0131(NLE) - 25/03/2021 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 540 votes to 109, with 38 abstentions, a legislative resolution on the draft Council Regulation on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income.

The proposed regulation aims to set the rules under which Member States make the own resource based on non-recycled plastic packaging waste available to the Commission.

The regulation covers primarily the rights and obligations of the Member States and of the Commission in the levying, collection, and transfer of the amounts due of the plastic levy, a statistics-based national contribution. It includes provisions on the conservation of documents, administrative cooperation, entry into the accounts and reporting, the calculation method, treasury and accounting arrangements, adjustments of previous years, the bringing forward of twelfths, late payment interests and comitology procedures.

Parliament approved the Council's draft subject to amendments calling for the deletion of provisions that would create a rapid review procedure to resolve any disputes that may arise between a Member State and the Commission concerning the amount of any adjustments to the statements relating to the own resource based on nonrecycled plastic packaging waste or concerning whether an alleged failure to provide data can be attributed to a Member State.

## Making available the own resources based on the common consolidated corporate tax base, on the European Union emissions trading system and on plastic packaging waste that is not recycled, and measures to meet cash requirements

2018/0131(NLE) - 02/05/2018

PURPOSE: to lay down provisions necessary to determine the methods and procedure whereby Member States make the new own resources available to the Commission.

PROPOSED ACT: Council Regulation.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

BACKGROUND: this initiative is part of the **broader legislative package on own resources** which the Commission is proposing together with a [Regulation](#) laying down the multiannual financial framework for the period 2021-2027. It includes the Own Resources Decision referred to above, a new implementing measures' [Regulation](#) for all Own Resources, current and new, and an amendment to the [Regulation](#) for the Value Added Tax based Own Resources.

As a reminder, the proposed new Own Resources [Decision](#) introduces three new Own Resources, based on the Common Consolidated Corporate Tax Base, on the EU Emissions Trading System and on Plastic packaging waste that is not recycled.

It is necessary to lay down the provisions necessary to **determine the arrangements and procedures** under which the Member States make these new own resources available to the Commission. The proposed Regulation would complement [Council Regulation \(EU, Euratom\) No 609/2014](#) laying down measures for the implementation of the European Union's own resources system, which will remain applicable to existing own resources.

CONTENT: the practical arrangements proposed in this Regulation implement the system set out in the proposed Own Resources Decision, and complement the current system for Own Resources by adapting it to the new Own Resources.

In concrete terms, the proposed Regulation deals with:

- the calculation, establishment and making available of the new Own Resources;
- conservation of supporting documents;
- administrative cooperation;
- accounts to be kept for Own Resources, the timing for making them available and for making corrections and adjustments;
- where necessary, provisions concerning cash requirements.

The proposal establishes the calculation of the applicable rate for the Own Resource based on **Gross National Income**, complementing Article 5 of Regulation (EU, Euratom) No 609/2014. The amount of Gross National Income should be calculated once the amounts of all the other Own Resources and of the financial contributions to supplementary research and technological development programmes and other revenue are known. This would ensure the residual character of the Gross National Income Own Resource.

# Making available the own resources based on the common consolidated corporate tax base, on the European Union emissions trading system and on plastic packaging waste that is not recycled, and measures to meet cash requirements

2018/0131(NLE) - 09/10/2018

## Opinion No 5/2018 of the Court of Auditors.

The financing system for the EU budget has not been significantly reformed since 1988. The Commission has proposed changing this financing system for the future budget under the 2021-2027 Multi-annual Financial Framework (MFF) by:

- reforming existing own resources, which will make up 87 % of EU revenue: keeping TOR but with lower rate of collection costs, maintaining the GNI-based own resource and simplifying the own resource based on VAT;
- introducing a 'basket' of three new own resources, which together will make up 12 % of EU revenue: one based on the Common Consolidated Corporate Tax Base (CCCTB), one based on the European Union (EU) Emissions Trading System (ETS) and one based on plastic packaging waste that is not recycled;
- phasing out the corrections that exist in the current system;
- increasing the ceilings for own resources to overcome the impact of Brexit and the integration of European Development Fund (EDF) into the EU budget, as well as to cover financial liabilities linked to loans or financial facilities guaranteed from the EU budget.

### **Assessment**

The proposed new EU financing system took on board a number of the key principles of the reform, but not all and the financing system remains complex. It is of the opinion that a single regulation with a comprehensive set of own resources provisions would simplify the system and make it more transparent.

After having assessed the Commission's proposals, the Court of Auditors considers that the proposed own resource based on the EU ETS does not create an additional incentive for Member States to reduce greenhouse gas emissions. In addition, it is not a stable resource since the auction prices of the emission allowances are highly volatile. In addition, the quality of the data used to calculate the own resource based on plastic packaging waste should be improved.

Lastly, as regards the proposed new own resources, the audit powers in respect of those based on the CCCTB and plastic packaging waste may be restricted.

### **Recommendations**

The Court of Auditors recommends that the Commission re-examine its proposals for new own resources and take the following measures:

- **CCCTB-based own resource:** the Commission should carefully assess the likelihood of this resource coming into existence during the next MFF and the implications of any delay;
- **EU ETS-based own resource:** the Commission should clarify in its proposal that this resource does not create an additional incentive for Member States to reduce greenhouse gas emissions. It should also analyse the impact of the volatility associated with this source of revenue;
- **plastic packaging waste-based own resource:** the Commission should analyse how the amounts expected to be collected from this resource may decrease due to changes in the behaviour of households and economic operators.