Basic information

2018/0132(APP) APP - Consent procedure	Procedure completed
Implementing measures for the system of own resources of the European Union Repealing Regulation (EU, Euratom) No 608/2014 2011/0184(APP) **Subject** 8.70.01 Financing of the budget, own resources	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
BUDG Budgets	FERNANDES José Manuel (EPP) HAYER Valérie (Renew)	10/10/2019 10/10/2019
	Shadow rapporteur GUALMINI Elisabetta (S&D) CORMAND David (Greens/EFA) ZĪLE Roberts (ECR) LAPORTE Hélène (ID) PAPADIMOULIS Dimitrios (GUE/NGL) OMARJEE Younous (GUE/NGL)	

Former committee responsible	Former rapporteur	Appointed
BUDG Budgets		

Committee for opinion	Rapporteur for opinion	Appointed
CONT Budgetary Control	The committee decided not to give an opinion.	

Former committee for opinion	Former rapporteur for opinion	Appointed
CONT Budgetary Control		

Council of the European Union	
European Commission	Commission DG: Secretariat-General; Commissioner: OETTINGER Günther

Key events

Date	Event	Reference	Summary
02/05/2018	Preparatory document	COM(2018)0327	Summary
07/12/2020	Legislative proposal published	10045/2020	
08/03/2021	Committee referral announced in Parliament		
17/03/2021	Vote in committee		
17/03/2021	Committee report tabled for plenary, 1st reading/single reading	A9-0047/2021	
24/03/2021	Results of vote in Parliament		
24/03/2021	Debate in Parliament		
25/03/2021	Decision by Parliament	T9-0093/2021	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	2018/0132(APP)
Procedure type	APP - Consent procedure
Procedure subtype	Legislation
Amendments and repeals	Repealing Regulation (EU, Euratom) No 608/2014 2011/0184(APP)
Legal basis	Euratom Treaty A 106a-pa Treaty on the Functioning of the European Union TFEU 312-p2
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	BUDG/9/00290

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary

Committee draft report		PE681.003	03/03/2021	
Committee report tabled for plenary, 1st reading/single reading		A9-0047/2021	17/03/2021	
Text adopted by Parliament, 1st reading/single reading		T9-0093/2021	25/03/2021	Summary

Council of the EU

Document type	Reference	Date	Summary
Legislative proposal	10045/2020	07/12/2020	

European Commission

Document type	Reference	Date	Summary
Preparatory document	COM(2018)0327	02/05/2018	Summary
Follow-up document	COM(2023)0180	04/04/2023	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	CZ_CHAMBER	COM(2018)0327	26/06/2018	
Contribution	PT_PARLIAMENT	COM(2018)0327	02/07/2018	
Contribution	DE_BUNDESRAT	COM(2018)0327	04/10/2018	
Contribution	CZ_SENATE	COM(2018)0327	24/10/2018	
Reasoned opinion	SE_PARLIAMENT	PE638.495	10/05/2019	
Contribution	FR_ASSEMBLY	COM(2018)0327	06/06/2019	
Contribution	IT_CHAMBER	COM(2018)0327	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	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Regulation 2021/0768
OJ L 165 11.05.2021, p. 0001

Implementing measures for the system of own resources of the European Union

2018/0132(APP) - 25/03/2021 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 560 votes to 48 with 82 abstentions a legislative resolution on the draft Council regulation laying down implementing measures for the system of own resources of the European Union and repealing Regulation (EU, Euratom) No 608/2014.

Parliament gave its consent to the draft Council regulation.

The Regulation laying down implementing measures for the system of own resources (IMSOR) is part of the legislative package presented by the Commission in May 2018.

The IMSOR as submitted in 2018 included provisions of a general and technical nature that are applicable to all categories of own resources and that would benefit from a better involvement of the European Parliament in the legislative procedure.

The Council made substantial changes on the Commission proposal. The provisions to be taken up in the IMSOR are listed in Article 10 of the Own Resources Decision as adopted by the Council December 2020. In particular, Article 10 no longer includes any provisions pertaining to new own resources based on the European Emissions Trading System (ETS) and the Common Consolidated Corporate Tax Base (CCCTB) because these categories of own resources were not taken up in the Council Decision of December 2020.

Moreover, the Council did not retain in the IMSOR any provisions related to the determination of the ‘applicable call rates’. These are now to be determined entirely in the own resources decision itself.

The draft Council Regulation as referred to the European Parliament contains provisions on the definition and calculation of the annual balance (usually a surplus) as well as control, supervision and reporting requirements for national authorities.

Implementing measures for the system of own resources of the European Union

2018/0132(APP) - 02/05/2018

PURPOSE: to lay down the multiannual financial framework (MFF) for the years 2021 to 2027.

PROPOSED ACT: Council Regulation.

ROLE OF THE EUROPEAN PARLIAMENT: Council may adopt the act only if Parliament has given its consent to the act.

CONTENT: the proposal for the MFF Regulation and the draft Interinstitutional Agreement on budgetary discipline, budgetary cooperation and sound financial management **follow the principles and the broad policy objectives** set out in the Commission Communication ‘A modern budget for a Union that protects, empowers and defends: Multi-annual financial framework 2021-2027", adopted on 2 May 2018.

These proposals provide for a date of application of 1 January 2021 and are **presented for a Union of 27 Member States**, taking into account the notification by the United Kingdom of its intention to withdraw from the European Union.

The main features of the proposed MFF are as follows:

MFF structure and ceilings: to support the Union's priorities in a context of EU 27, and to take into account the integration of the European Development Fund into the Union budget, the Commission proposes for the MFF 2021-2027 a **ceiling for commitments of EUR 1 134.6 billion** in constant prices of 2018 equal to 1.11% of EU GNI and a **corresponding payment ceiling of EUR 1 104.8 billion** in constant prices of 2018 equal to 1.08% of EU GNI.

The commitment ceilings for the period 2021-2027 are broken down into **7 headings**:

(1) Single Market, Innovation and Digital: EUR 166 303 million;

(2) Cohesion and values: EUR 391 974 million;

- of which: economic, social and territorial cohesion: EUR 330 642 million;

(3) Natural resources and environment: EUR 336 623 million;

- of which: market-related expenditure and direct payments: EUR 254 247 million;

(4) Migration and border management: EUR 30 829 million;

(5) Security and defence: EUR 24 323 million;

(6) Neighbourhood and the world: EUR 108 929 million;

(7) European public administration: EUR 75 602 million.

The European institutions shall **comply with the annual expenditure ceilings** set out in the Annex.

Own resources: this proposal provides that the **own resources ceiling** should be respected for each of the years covered by the MFF. Should the ceilings for payment appropriations result in call-in rate for own resources exceeding the own resources ceiling, the ceilings of the financial framework have to be adjusted.

The Commission is proposing together with this proposal a legislative package for the reform of the Union's Own resources system, including a proposal for a Council Decision on the system of own resources of the European Union, including an increase of the ceiling for annual calls for own resources for **payments to 1.29% of GNI, and 1.35% of GNI in commitments**.

Flexibility: the Commission proposes to enhance and streamline flexibility mechanisms, to create a more agile framework while preserving the stability that the multiannual framework offers. The proposal therefore provides for **increased flexibility** within and between programmes, by strengthening crisis management instruments and creating a new 'Union reserve' to respond to unforeseen events and emergency situations.

Adjustments and revision of the MFF: the financial framework is presented at 2018 prices. The proposal lays down rules for annual technical adjustments to the MFF to recalculate the ceilings and margins available.

It is proposed that the Commission presents **by the end of 2023** a review of the functioning of the multiannual financial framework, accompanied as appropriate by relevant proposals for the remainder of the period, including a proposal for the revision of the MFF.

Implementing measures for the system of own resources of the European Union

2018/0132(APP) - 02/05/2018 - Preparatory document

PURPOSE: to establish implementing measures for the European Union's own resources system.

PROPOSED ACT: Council Regulation.

ROLE OF THE EUROPEAN PARLIAMENT: Council may adopt the act only if Parliament has given its consent to the act.

BACKGROUND: this initiative is part of the broader Own Resources legislative package that the Commission is proposing together with a Multiannual Financial Framework Regulation for 2021-2027. It includes the new Own Resources Decision, a specific Regulation for the new Own Resources and an amendment to the Regulation on the Value Added Tax Own Resource.

The current Regulation (EU, Euratom) No 608/2014 lays down implementing measures for the system of Own Resources of the European Union, pursuant to Decision No 2014/335/EU, Euratom.

The proposal for a new Own Resources Decision shall:

- **maintain and reform the existing three Own Resources**: Traditional Own Resources, a modified version of the Value Added Tax-based Own Resource and the Own Resource based on the Gross National Income;
- **introduces three new 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.

This new proposal requires that implementing measures be provided for.

CONTENT: this proposal for a regulation covers **all the practical arrangements for the Union's Own Resources**. It sets out a streamlined procedure in order to make the system flexible within the framework and limits set out by the Own Resources Decision.

The proposal includes provisions of a general nature that are applicable to all types of Own Resources, and for which appropriate parliamentary oversight is particularly important. They mainly cover implementing measures for:

- all the Own Resources established under Article 2 of the Own Resources Decision, as it is the case now with the current implementing Regulation (EU, Euratom) No 608/2014, including their: (i) call rates; (ii) control and supervision; (iii) reporting requirements; (iv) powers and obligations of Commission inspectors as well as the preparation and management of inspections; (v) Committee procedure;
- the calculation and budgeting of the surplus;

- the definition of reference Gross National Income and provisions to address significant changes to the European system of regional and national accounts, taken over from the current Own Resources Decision No 2014/335/EU, Euratom.

BUDGETARY IMPLICATION: this is specified in the legislative financial statement attached to the proposal for a Regulation on the provision of new own resources. The reformed own resources system can be implemented at the same level of administrative appropriations and staff resources as the present system.