Basic information

2022/0071(NLE) NLE - Non-legislative enactments Regulation	Awaiting committee decision
Methods and procedure for making available own resources based on the Emissions Trading System, the Carbon Border Adjustment Mechanism and reallocated profits and on the measures to meet cash requirements **Subject** 8.70.01 Financing of the budget, own resources **Legislative priorities** Joint Declaration 2023-24	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
BUDG Budgets	NERUDOVÁ Danuše (EPP) GÓMEZ LÓPEZ Sandra (S&D)	28/10/2024 28/10/2024
	Shadow rapporteur SANCHEZ Julien (PfE) ZĪLE Roberts (ECR) KELLER Fabienne (Renew) ANDRESEN Rasmus (Greens/EFA)	

Former committee responsible	Former rapporteur	Appointed
BUDG Budgets	HAYER Valérie (Renew) KELLER Fabienne (Renew)	28/06/2023 28/06/2023
BUDG Budgets	FERNANDES José Manuel (EPP) HAYER Valérie (Renew)	19/04/2022 19/04/2022

Former committee for opinion	Former rapporteur for opinion	Appointed
CONT Budgetary Control	The committee decided not to give an opinion.	

	ECON Economic and Monetary Affairs	The committee decided not to give an opinion.	
	ENVI Environment, Public Health and Food Safety	The committee decided not to give an opinion.	

Council of the European Union	
European Commission	

Commission DG	Commissioner
Budget	HAHN Johannes

European Court of Auditors

Key events

Date	Event	Reference	Summary
14/03/2022	Legislative proposal published	COM(2022)0101	Summary
04/04/2022	Committee referral announced in Parliament		
02/03/2023	Vote in committee		
06/03/2023	Committee report tabled for plenary, 1st reading/single reading	A9-0046/2023	
19/04/2023	Decision by Parliament	T9-0110/2023	Summary
19/04/2023	Results of vote in Parliament		
20/06/2023	Formal reconsultation of Parliament		
20/06/2023	Amended legislative proposal for reconsultation published	COM(2023)0333	
13/11/2024	Resumption of business from the previous parliamentary term		

Technical information

Procedure reference	2022/0071(NLE)
Procedure type	NLE - Non-legislative enactments
Procedure subtype	Consultation of Parliament
Legislative instrument	Regulation
Legal basis	Euratom Treaty A 106a-pa Treaty on the Functioning of the European Union TFEU 322-p2
Other legal basis	Rules of Procedure EP 165
Mandatory consultation of other institutions	European Court of Auditors
Stage reached in procedure	Awaiting committee decision

Committee dossier	BUDG/10/00175 BUDG/9/08610

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE740.780	19/01/2023	
Amendments tabled in committee		PE742.504	14/02/2023	
Committee report tabled for plenary, 1st reading/single reading		A9-0046/2023	06/03/2023	
Text adopted by Parliament, 1st reading/single reading		T9-0110/2023	19/04/2023	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2022)0101	14/03/2022	Summary
Amended legislative proposal for reconsultation	COM(2023)0333	20/06/2023	

National parliaments

Document type	Parliament/Chamber	Reference	Date	Summary
Contribution	CZ_SENATE	COM(2023)0333	08/11/2023	
Contribution	IT_CHAMBER	COM(2023)0333	13/12/2023	
Contribution	IE_HOUSES-OF-OIREACHTAS	COM(2023)0333	14/12/2023	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N9-0048/2022 OJ C 309 16.08.2022, p. 0004	15/07/2022	
CofR	Committee of the Regions: opinion	CDR3512/2023	10/10/2023	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Meetings with interest representatives published in line with the Rules of Procedure

Rapporteurs, Shadow Rapporteurs and Committee Chairs

Transparency				
Name	Role	Committee	Date	Interest representatives
CARÊME Damien	Rapporteur for opinion	ECON	01/02/2022	IBERDROLA

Other Members

Transparency		
Name	Date	Interest representatives
PENNELLE Gilles	09/09/2026	YARA BELGIUM S.A.
TOSI Flavio	14/07/2026	DANIELI
WÖLKEN Tiemo	14/12/2023	Aurubis AG
BILBAO BARANDICA Izaskun	07/06/2022	ArcelorMittal

Methods and procedure for making available own resources based on the Emissions Trading System, the Carbon Border Adjustment Mechanism and reallocated profits and on the measures to meet cash requirements

2022/0071(NLE) - 14/03/2022 - Legislative proposal

PURPOSE: to amend the implementing measures of the European Union's own resources system.

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: the proposed Council Decision amending Council Decision amending the Own Resources Decision 2020/2053 adopted on 22 December 2021 adds a three new own resources to the EU budget.

These proposed new own resources will be based on the EU Emissions Trading Scheme for greenhouse gas emission allowances, the Carbon Border Adjustment Mechanism and include a national contribution to the EU budget based on the share of residual profits of multinational enterprises, as reallocated to Member States pursuant to the Council Directive on implementation of the global agreement on re-allocation of taxing rights the Commission will table in the course of 2022.

These own resources should be made available to the Union on the best possible terms. Accordingly, it is appropriate to lay down the rules under which Member States make these own resources available to the Commission.

CONTENT: the proposed regulation lays down the rules for the **calculation** of the 'Emission Trading Scheme-based own resource', the 'Carbon border adjustment mechanism-based own resource' and the 're-allocated profits-based own resource', the **making available** to the Commission of these own resources as well as measures to meet cash-flow needs, and determines the calculation of the applicable rate of the 'GNI-based own resource' referred to in decision (EU, Euratom) 2020/2053.

In concrete terms, the proposed regulation covers:

- the conservation of supporting documents;

- administrative cooperation;

- the effects on the GNI-based own resource: the proposal ensures the residual character of the GNI-based own resource;

- the adaptation of the provisions on accounts and reporting to take account of the new own resources;

- accounting corrections for the EU ETS-based own resource: the proposal aligns the provision for the EU ETS-based own resource with what is already provided for traditional own resources;

- the methods for calculating the EU ETS-based own resources, the Carbon Border Adjustment Mechanism-based own resource and the reallocated profits;

- the availability of the EU ETS-based own resource, the Carbon Border Adjustment Mechanism-based own resource and the reallocated profits-based own resource;

- interest on amounts made available belatedly;

- the possibility for Member States to make available under reservation amounts related to corrections and adjustments to the own resources based on the Carbon Border Adjustment Mechanism and the reallocated profits;

- the introduction of a review procedure in case of a manifest disagreement between a Member State and the Commission regarding corrections and adjustments to own resources based on the Carbon Border Adjustment Mechanism and reallocated profits;

- requirements on management of cash resources and the execution of payment orders.

The proposal states that the regulation will enter into force at the same time as the amended Own Resources Decision.

The budgetary impact is estimated at EUR 4.572 million in commitment appropriations for the period 2023-2027.

Methods and procedure for making available own resources based on the Emissions Trading System, the Carbon Border Adjustment Mechanism and reallocated profits and on the measures to meet cash requirements

2022/0071(NLE) - 19/04/2023 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 472 votes to 122, with 41 abstentions, a legislative resolution on the proposal for a Council regulation on the methods and procedure for making available own resources based on the Emissions Trading System, the Carbon Border Adjustment Mechanism and reallocated profits and on the measures to meet cash requirements.

Parliament **approved the Commission's proposal** without amendments.

The proposed regulation lays down rules on calculating and making available to the Commission the own resources of the Union referred to in Article 2 (1), point (e), ('Emissions Trading System-based own resource'), in Article 2(1), point (f), ('Carbon Border Adjustment Mechanism-based own resource') and in Article 2(1), point (g), ('reallocated profits-based own resource') of Decision (EU, Euratom) 2020/2053, on the measures to meet cash requirements and sets the calculation of the applicable rate of the own resource referred to in Article 2(1), point (d), ('GNI-based own resource') of that Decision.