Basic information

2022/0072(APP) APP - Consent procedure Regulation	Preparatory phase in Parliament
Implementing measures for new own resources of the European Union Amending Regulation 2021/768 2018/0132(APP) **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	FERNANDES José Manuel (EPP) RESSLER Karlo (EPP) HAYER Valérie (Renew) KELLER Fabienne (Renew)	19/04/2022 19/04/2022 19/04/2022 19/04/2022

Committee for opinion	Rapporteur for opinion	Appointed
CONT Budgetary Control		

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

Council of the European Union	

European Commission	Commission DG	Commissioner
	Budget	HAHN Johannes

Key events

Date	Event	Reference	Summary
14/03/2022	Initial legislative proposal published	COM(2022)0102	
20/06/2023	Preparatory document	COM(2023)0332	

Technical information

Procedure reference	2022/0072(APP)
Procedure type	APP - Consent procedure
Procedure subtype	Legislation
Legislative instrument	Regulation
Amendments and repeals	Amending Regulation 2021/768 2018/0132(APP)
Legal basis	Euratom Treaty A 106a-pa Treaty on the Functioning of the European Union TFEU 311 -a4
Stage reached in procedure	Preparatory phase in Parliament

Documentation gateway

European Commission

Document type	Reference	Date	Summary
Initial legislative proposal	COM(2022)0102	14/03/2022	Summary
Preparatory document	COM(2023)0332	20/06/2023	

National parliaments

Document type	Parliament/Chamber	Reference	Date	Summary

Contribution	CZ_SENATE	COM(2023)0332	08/11/2023	
Contribution	IT_CHAMBER	COM(2023)0332	13/12/2023	
Contribution	IE_HOUSES-OF-OIREACHTAS	COM(2023)0332	14/12/2023	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofR	Committee of the Regions: opinion	CDR3512/2023	10/10/2023	

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Implementing measures for new own resources of the European Union

2022/0072(APP) - 14/03/2022

PURPOSE: to amend the implementing measures of 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: 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 additional 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.

The inclusion of new own resources in the Own Resources Decision requires updating the legislation with implementing measures for these new own resources and improving existing measures.

CONTENT: the aim of this proposal is to **amend the implementing measures of the European Union's own resources system** referred to in Council Regulation (EU, Euratom) 2021/768. It provides for the practical arrangements, the proportionate and necessary control, supervision and review measures for the additional new own resources.

Emissions Trading Systems own resources

It is proposed that the Commission should undertake a review of data and documents related to the auctioning process in order to verify the accuracy and completeness of the statement of the Emission Trading System own resource made available to the EU budget. The Commission may also undertake on-the spot-inspection to Member States.

Carbon Border Adjustment Mechanism own resources

The proposal foresees that the Commission will undertake checks and enquiries concerning the calculation, the making available of the own resource, including the controls on the underlying processes put in place by the Member States. The Commission may undertake on-the spot-inspections to Member States.

Own resources based on reallocated profits

The proposal foresees that the Commission should undertake verifications to ensure that the calculations for the own resource were performed correctly, including check of compliance of the underlying data with the reallocation of a share of residual profit of multinational enterprises allocated to Member States.

Preparation and management of inspection

These provisions, applicable to all own resources, would be extended and updated with regard to the entities required to that should provide access to data and assistance to the authorised agent in performing the controls foreseen for Emission Trading System, Carbon Border Adjustment Mechanism and the reallocated profit-based own resource that is applicable to all own resources.