REPORT

on the draft Council decision on the system of Own Resources of the European Union

Committee on Budgets

Rapporteur: José Manuel Fernandes, Valérie Hayer
Symbols for procedures

* Consultation procedure
*** Consent procedure
***I Ordinary legislative procedure (first reading)
***II Ordinary legislative procedure (second reading)
***III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

Amendments by Parliament set out in two columns

Deletions are indicated in bold italics in the left-hand column. Replacements are indicated in bold italics in both columns. New text is indicated in bold italics in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

Amendments by Parliament in the form of a consolidated text

New text is highlighted in bold italics. Deletions are indicated using either the symbol or strikeout. Replacements are indicated by highlighting the new text in bold italics and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.
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DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

on the draft Council decision on the system of Own Resources of the European Union (10025/2020 – C9-0215/2020 – 2018/0135(CNS))

(Special legislative procedure – consultation)

The European Parliament,

– having regard to the Council draft (10025/2020),

– having regard to Article 311 of the Treaty on the Functioning of the European Union and Article 106a of the Treaty establishing the European Atomic Energy Community, pursuant to which the Council consulted Parliament (C9-0215/2020),

– having regard to its resolutions of 14 March 2018 on the next MFF: preparing the Parliament’s position on the MFF post-2020\(^1\) and on reform of the European Union’s system of own resources\(^2\),

– having regard to its resolution of 30 May 2018 on the 2021-2027 multiannual financial framework and own resources\(^3\),

– having regard to its interim report of 14 November 2018 on the multiannual financial framework 2021-2027 – Parliament’s position with a view to an agreement\(^4\),

– having regard to its resolution of 10 October 2019 on the 2021-2027 multiannual financial framework and own resources: time to meet citizens' expectations\(^5\),

– having regard to the statements by the Commission and the Council of 10 October 2019 on the 2021-2027 multiannual financial framework and own resources: time to meet citizens’ expectations,

– having regard to its resolution of 15 May 2020 on the new multiannual financial framework, own resources and the recovery plan\(^6\),

– having regard to the Commission Communication on the “The EU budget powering the recovery plan for Europe” (COM(2020)0442),

– having regard to the final report and recommendations of the High-Level Group on Own Resources, published in December 2016 and presented to the European Parliament and Council in January 2017,

\(^1\) OJ C 162, 10.5.2019, p. 51.
\(^2\) OJ C 162, 10.5.2019, p. 71.
\(^3\) Texts adopted, P8_TA(2018)0226.
having regard to its resolution of 23 July 2020 on the conclusions of the extraordinary European Council meeting of 17-21 July 2021,

having regard to Rule 82 of its Rules of Procedure,

having regard to the report of the Committee on Budgets (A9-0146/2020),

1. Approves the Council draft as amended;

2. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;

3. Asks the Council to consult Parliament again if it intends to substantially amend its draft;

4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

Amendment 1

Draft decision
Recital 1 a (new)

<table>
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<td>(1a) This Decision provides the legal basis for the Commission to borrow funds on the capital markets in order to finance expenditure in the framework of the Next Generation EU Recovery Package. The related costs of the principal and interest of the repayments must be re-financed by the Union budget in a pre-defined time frame depending on the maturities of the bonds issued and the debt repayment strategy. Such costs should not lead to an undue reduction in programme expenditure or investment instruments under the Multiannual Financial Framework (MFF), nor should they result in sharp increases in national contributions. Therefore, and in order to enhance the credibility and sustainability of the Next Generation EU repayment plan, such costs should be covered entirely by income from genuine new own resources. The related expenditure appropriations should be counted over</td>
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7 Texts adopted, P9_TA(2020)0206.
and above the MFF ceilings, as to be provided for in the new MFF Regulation.

Amendment 2
Draft decision
Recital 1 b (new)

Council draft

Amendment

(1b) Any amounts generated by new own resources beyond the level necessary to cover the repayment obligations in a given year should remain in the Union budget as general revenue. After the end of the repayment plan, those own resources should continue to fund the Union budget as general revenue. The introduction of a basket of new own resources should guarantee the appropriate level of financing of Union spending in the MFF, while mitigating the predominance of national GNI-based contributions in the financing of the Union's annual budget, and thereby diminish the conception of the Union budget as a "zero sum game" marked by the "juste retour" routines. This in turn could facilitate a better focus of expenditure at Union level on priority areas and common public goods with high efficiency gains compared to national spending.

Amendment 3
Draft decision
Recital 1 c (new)

Council draft

Amendment

(1c) In order for their proceeds to be available when the interest and repayment obligations occur, the new categories of own resources should be introduced as of 2021. The new own resources should be aligned with Union policy objectives and should support the European Green Deal and the functioning of the single market,
as well as efforts to improve the effectiveness of corporate taxation and to strengthen the fight against tax fraud, tax evasion and tax avoidance. The European Parliament, in its MFF-Own Resources Interim Report of November 2018, has already endorsed a possible basket of new own resources and other revenue that display such characteristics; that basket could be enlarged to include further options.

Amendment 4
Draft decision
Recital 5

Council draft

(5) The present system for determining the VAT-based own resource has been repeatedly criticised by the Court of Auditors, the European Parliament and Member States as overly complex. The European Council of 17 - 21 July 2020 has therefore concluded that it is appropriate to simplify the calculation of that own resource.

Amendment

(5) The own resource based on Value Added Tax is a well-established source of income for the Union budget and should continue to reflect the intrinsic link between consumers in the single market and the Union public finances. However, the present system for determining the VAT-based own resource has been repeatedly criticised by the Court of Auditors, the European Parliament and Member States as overly complex. It is therefore appropriate to simplify the calculation of that own resource.

Amendment 5
Draft decision
Recital 6

Council draft

(6) In order to better align the Union's financing instruments with its policy priorities, to better reflect the role of the Union's budget in the functioning of the Single Market, to better support the objectives of Union policies and to reduce Member States' contributions based on Gross National Income (GNI) to the Union's annual budget, the European

Amendment

(6) In order to finance at least the costs of principal and interest of the repayments of the Union Recovery Instrument, to better align the Union's financing instruments with its policy priorities, to better reflect the Union's budget role for the functioning of the Single Market, to better support the objectives of Union policies, such as the
Council of 17 - 21 July 2020 concluded that the Union would over the coming years work towards reforming the own resources system and introduce new own resources.

European Green Deal and digital transformation, whilst mitigating the predominance of Member States' Gross National Income-based contributions to the Union's annual budget, it is necessary to introduce new categories of own resources based on the Common Consolidated Corporate Tax Base, the national revenue stemming from the European Union Emissions Trading System and a national contribution calculated on the basis of non-recycled plastic packaging waste, encouraging circular economy. Moreover, new own resources based on a Carbon Border Adjustment Mechanism, in full compatibility with WTO rules, a digital services tax and the Financial Transaction Tax, implemented preferably according to a scheme agreed by all Member States, should be introduced to that end as soon as the underlying legislative conditions are in place. The Commission should make the necessary legislative proposals for those new own resources and potential other new own resources, which support the European Green Deal as well as the functioning of the single market and efforts to improve the effectiveness of corporate taxation, as soon as possible. Potential new own resources already communicated by the Commission, such as the single market levy, should be further assessed before being presented to the European Parliament and the Council.

Amendment 6
Draft decision
Recital 7

Council draft

(7) As a first step, a new category of own resources based on a national contribution calculated on the basis of

Amendment

(7) In line with the Union strategy on plastics, the Union budget can contribute to reduce pollution from plastic packaging
non-recycled plastic packaging waste should be introduced. In line with the European strategy for plastics, the Union budget can contribute to reduce pollution from plastic packaging waste. An own resource which is based on a national contribution proportional to the quantity of plastic packaging waste that is not recycled in each Member State will provide an incentive to reduce the consumption of single-use plastics, foster recycling and boost the circular economy. At the same time, Member States will be free to take the most suitable measures to achieve those goals, in line with the principle of subsidiarity. In order to avoid an excessively regressive impact on national contributions, an adjustment mechanism with an annual lump sum reduction should be applied to contributions of Member States with a GNI per capita in 2017 below the EU average. The reduction should correspond to 3.8 kg multiplied by the population in 2017 of the Member States concerned.

Amendment 7

Draft decision
Recital 7 a (new)

Council draft

Amendment

(7a) The Union considers it a priority to achieve its emission reduction target of at least 40% between 1990 and 2030 in accordance with its commitments under the Paris Climate Agreement. The European Union Emissions Trading System is one of the main instruments that has been put in place to implement that objective and generates revenue through the auctioning of emission allowances. Considering the harmonised nature of the European Union Emissions Trading System as well as the funding provided by the Union to foster mitigation and adaptation efforts in Member, it is appropriate to introduce a new own

waste and achieve the packaging waste recycling targets. An own resource which is based on a national contribution proportional to the quantity of plastic packaging waste that is not recycled in each Member State will provide an incentive to reduce the consumption of single-use plastics, foster recycling and boost the circular economy. The Commission should establish a streamlined calculation method, as well as effective registration and control mechanisms. At the same time, Member States will be free to take the most suitable measures to achieve those goals, in line with the principle of subsidiarity. Given that that contribution is intended to be an own resource building on the polluter pays principle, it should not be subject to any correction mechanism.
resource for the Union budget in that context. That own resource should be based on the allowances to be auctioned by Member States, including transitional free allocation to the power sector. In order to take account of the specific provisions for certain Member States provided for in Directive 2003/87/EC of the European Parliament and of the Council\(^1\), allowances redistributed for the purposes of solidarity, growth and interconnections as well as allowances dedicated to the Innovation Fund and the Modernisation Fund should not be counted for determining the own resource contribution. The own resource based on the European Emissions Trading System should also be defined in a way that includes the potential additional revenue resulting from future expansion of the scope of the ETS Directive to new sectors or geographical regions, while ensuring Union competitiveness.


Amendment 8

Draft decision
Recital 8

\(\text{Council draft} \quad \text{Amendment}\)

(8) The European Council of 17 - 21 July 2020 noted that, as a basis for additional own resources, the Commission will put forward in the first semester of 2021 proposals on a carbon border adjustment mechanism and on a digital levy with a view to their introduction at the latest by 1 January 2023. The European Council invited the

(8) The required additional own resources should be introduced at the latest by 2028 according to a legally binding calendar set out in this Decision, which should ensure that the underlying legislation can be adopted in time and be made operational so that the proceeds are available when the costs occur. The Commission should make legislative
Commission to put forward a revised proposal on Emissions Trading System, possibly extending it to the aviation and maritime sectors. It concluded that the Union will, in the course of the multiannual financial framework (MFF) for the period 2021-2027, work towards the introduction of other own resources, which may include a Financial Transaction Tax.

Amendment 9

Draft decision
Recital 8 a (new)

Council draft

Amendment

(8a) As a first step, the contribution based on non-recycled plastic packaging waste will complement the existing own resources as of January 2021. Moreover, 30% of the revenue of the auctioning proceeds of the Emissions Trading System will constitute general income for the Union budget as of 2021. As a second step, the Commission will make the necessary proposals to turn the Financial Transaction Tax (FTT) into a basis for an own resource as of 2024. The Commission will also make legislative proposals during the first semester of 2021 to introduce new own resources based on the Carbon Border Adjustment Mechanism (CBAM) and on a digital levy. The proceeds will become available as of 2023. If the CBAM takes the form of additional customs tariffs on imports, it will be covered by the traditional own resources legislation and would not require a separate own resources decision. If the CBAM takes the form of an extension of the scope of the ETS, it should be fully covered by the ETS-based own resource. As a third step, and as part of the midterm review/revision of the Multiannual Financial Framework in the first semester of 2024, the Commission will make further new - or re-cast former - proposals to turn the
Common Consolidated Corporate Tax Base (CCCTB) into a basis for an own resource. The legislation should come into effect in time for the proceeds of these new own resources to be available as of 2026. Tax-based own resources will not have to be applied retroactively.

Amendment 10

Draft decision
Recital 9

Council draft
Amendment

(9) The European Council of 17 - 21 July 2020 concluded that the own resources arrangements should be guided by the overall objectives of simplicity, transparency and equity, including fair burden-sharing. It also concluded that Denmark, the Netherlands, Austria and Sweden, and in the context of the support for the recovery and resilience, as well as Germany, are to benefit from lump sum corrections to their annual GNI-based contributions for the period 2021-2027.

Amendment 11

Draft decision
Recital 9 a (new)

Council draft
Amendment

(9a) The Union will work towards the introduction of potential additional other new own resources over the coming years and before 2028. If the European Parliament or the Council suggest a new own resource, the Commission will assess it.

Amendment 12

Draft decision
Recital 9 b (new)
(9b) In view of future deliberations about treaty changes, and using the momentum of the Conference on the Future of Europe, the democratic legitimacy, accountability, resilience and alignment with major policy objectives of the Union budget’s revenue side, should be further strengthened by granting the European Parliament enhanced competences in the legislative decision making and a more active role in the monitoring of the implementation of the own resources system as well as in the underlying sectoral legislation.

Amendment 13
Draft decision
Recital 10

Council draft

(10) Member States should retain, by way of collection costs, 25% of the amounts of traditional own resources collected by them.

Amendment

(10) The retention, by way of collection costs, of 20% of the amounts collected by the Member States for traditional own resources constitutes a high share of own resources not being made available to the Union budget. The collection costs retained by Member States from the traditional own resources should be restored from 20% to the original level of 10% to better align financial support for customs equipment, staff and information with the actual costs and needs. That share should be the same for all Member States.

Amendment 14
Draft decision
Recital 11

Council draft

(11) In accordance with the fourth

Amendment

(11) In accordance with the fourth
paragraph of Article 311 of the Treaty on the Functioning for the European Union a Council Regulation laying down implementing measures for the Union's own resources system will be established. Such measures should include provisions of a general and technical nature, applicable to all **categories of own resources**. Those measures should include detailed rules for the calculation and budgeting of the balance, as well as provisions and arrangements necessary for controlling and supervising the collection of own resources.

Amendment 15

Draft decision

Recital 13

**Council draft**

(13) A sufficient margin **should be preserved** under the own resources ceilings for the Union to cover all of its financial obligations and contingent liabilities falling due in any given year. The total amount of own resources allocated to the Union budget to cover annual appropriations for payments should not exceed 1,40 % of the sum of all the Member States’ GNIs. The **Amendment**

(13) **In order to preserve** a sufficient margin under the own resources ceilings for the Union to cover all of its financial obligations and contingent liabilities falling due in any given year, the own resources ceiling should be increased to a level of 1,50 % of the sum of the Member States’ Gross National Income at market prices.
total amount of annual appropriations for commitments should not exceed 1.46% of the sum of all the Member States’ GNIs.

Amendment 16
Draft decision
Recital 16 a (new)

Council draft

(16a) For the sole purpose of covering the additional financial obligations and contingent liabilities arising from the exceptional and temporary empowerment to borrow funds and to ensure financial sustainability even in times of economic downturn, the ceiling for payment appropriations should be increased by 0.6 percentage points.

Amendment 17
Draft decision
Recital 19

Council draft

(19) The repayment of funds borrowed in order to provide non-repayable support, repayable support through financial instruments or provisioning for budgetary guarantees, as well as the interest due, should be funded by the Union budget. The borrowed funds which are granted as loans to Member States should be repaid by the sums received from beneficiary Member States. The necessary resources need to be allocated and made available to the Union for it to be able to cover all of its financial obligations and contingent liabilities resulting from the exceptional and temporary empowerment to borrow in any given year and under any circumstances in compliance with Article 310(4) TFEU and Article 323 TFEU.

Amendment

(19) The repayment of funds borrowed in order to provide non-repayable support, repayable support through financial instruments or provisioning for budgetary guarantees, as well as the interest due, should be funded by proceeds from the new own resources introduced in the Union budget. The borrowed funds which are granted as loans to Member States should be repaid by the sums received from beneficiary Member States. The necessary resources need to be allocated and made available to the Union for it to be able to cover all of its financial obligations and contingent liabilities resulting from the exceptional and temporary empowerment to borrow in any given year and under any circumstances in compliance with Article 310(4) TFEU and Article 323 TFEU.
(25) This Decision should enter into force only once it has been approved by all Member States in accordance with their respective constitutional requirements thus fully respecting national sovereignty. The European Council of 17 - 21 July 2020 noted the intention of Member States to proceed with the approval of this Decision as soon as possible. Due to the need to urgently enable borrowings with a view to financing measures addressing the consequences of the COVID-19 crisis, this Decision should enter into force on the first day of the first month following receipt of the last notification of the completion of the procedures for the adoption of this Decision.

(25) In order to allow the beginning of the process of ratification this Decision is adopted by the Council after having consulted the European Parliament. The European Parliament expressed its intention to swiftly provide the consultative opinion which is legally necessary to expedite the process authorising the Commission to start with the borrowing operations to finance the European Recovery Instrument. This Decision should enter into force only once it has been approved by all Member States in accordance with their respective constitutional requirements thus fully respecting national sovereignty, including with regard to new categories of own resources. The European Council of 17 - 21 July 2020 noted the intention of Member States to proceed with the approval of this Decision as soon as possible. Due to the need to urgently enable borrowings with a view to financing measures addressing the consequences of the COVID-19 crisis, this Decision should enter into force on the first day of the first month following receipt of the last notification of the completion of the procedures for the adoption of this Decision.
rate to the weight of plastic packaging waste generated in each Member State that is not recycled. The call rate shall be EUR 0.80 per kilogram. An annual lump sum reduction for certain Member States as defined in the fourth subparagraph shall apply; 2021, of a uniform call rate to the weight of plastic packaging waste that is not recycled; the actual call rate shall not exceed EUR 2.00 per kilogram;

Amendment 20
Draft decision
Article 2 – paragraph 1 – subparagraph 1 – point c a (new)

Council draft Amendment
(ca) the application, as of 1 January 2021 of a uniform call rate to the amount representing the revenue generated by the allowances to be auctioned referred to in point (a) of Article 10(2) of Directive 2003/87/EC and the market value of transitional free allowances for the modernisation of the energy sector as determined in Article 10c(3) of that Directive; the actual call rate shall not exceed 50 %; the entirety of the incremental revenue generated by any future enlargement of the scope of the Emissions Trading System after 1 January 2021 to additional sectors and regions;

Amendment 21
Draft decision
Article 2 – paragraph 1 – subparagraph 1 – point c b (new)

Council draft Amendment
(cb) the revenue generated by a Carbon Border Adjustment Mechanism pursuant to Commission proposal [.../...] by 1 January 2023;

Amendment 22
Draft decision
Article 2 – paragraph 1 – subparagraph 1 – point c c (new)

Council draft

Amendment

(cc) the revenue collected from the Digital Services taxation, pending adoption and implementation of the Council Directive on a common system of a digital services tax on revenues resulting from the provision of certain digital services (COM(2018)148 final) by 1 January 2023; the actual call rate shall not exceed 100 %;

Amendment 23

Draft decision
Article 2 – paragraph 1 – subparagraph 1 – point c d (new)

Council draft

Amendment

(cd) the application, as of 1 January 2026 of a uniform call rate to the share of taxable profits attributed to each Member State pursuant to Union rules on the Common Consolidated Corporate Tax Base; the actual call rate shall not exceed 6 %;

Amendment 24

Draft decision
Article 2 – paragraph 1 – subparagraph 1 – point c e (new)

Council draft

Amendment

(ce) the application, as of 1 January 2024, of a financial transaction tax to be levied pursuant to Council Directive (EU) No […]..., with the applicable call rates in the amount of a share not exceeding the minimum rates set out in that Directive; if the Financial Transaction Tax directive is temporarily implemented under enhanced cooperation, this own resource shall not affect the Member States that are not participating in the
enhanced cooperation;

Amendment 25
Draft decision
Article 2 – paragraph 2

Council draft

2. For the period 2021-2027, Austria shall benefit from a gross reduction in its annual GNI-based contribution of EUR 565 million, Denmark shall benefit from a gross reduction in its annual GNI-based contribution of EUR 377 million, Germany shall benefit from a gross reduction in its annual GNI-based contribution of EUR 3 671 million, The Netherlands shall benefit from a gross reduction in its annual GNI-based contribution of EUR 1 921 million and Sweden shall benefit from a gross reduction in its annual GNI-based contribution of EUR 1 069 million. Those amounts shall be measured in 2020 prices and adjusted to current prices by applying the most recent gross domestic product deflator for the Union expressed in euros, as provided by the Commission, which is available when the draft budget is drawn up. Those gross reductions shall be financed by all Member States.

Amendment 26
Draft decision
Article 2 – paragraph 2 a (new)

Council draft

2a. The European Parliament and the Council, in close cooperation with the Commission, shall set out the detailed arrangements and other necessary provisions for the application of a legally binding calendar for the introduction of
new own resources in an interinstitutional agreement by 1 January 2021. The revenues from those new own resources shall be sufficient to at least cover the repayment of the borrowing costs implied by the borrowing capacity established under Article 3b. The new own resources should also guarantee the appropriate level of financing of Union spending in the MFF, while mitigating the predominance of GNI-based contributions.

The Commission shall make the appropriate legislative proposals to that end.

The mid-term revision of the MFF 2021-2027 shall be used, amongst other things, to adapt and, if necessary, adopt new legislation in order to reach the objectives set out in this paragraph.

Amendment 27
Draft decision
Article 3 – paragraph 1

Council draft

1. The total amount of own resources allocated to the Union to cover annual appropriations for payments shall not exceed 1,40% of the sum of all the Member States’ GNIs.

Amendment

1. The total amount of own resources allocated to the Union to cover annual appropriations for payments shall not exceed 1,50% of the sum of the Gross National Incomes of all Member States.

Amendment 28
Draft decision
Article 3 – paragraph 2

Council draft

2. The total annual amount of appropriations for commitments entered in the Union’s budget shall not exceed 1,46% of the sum of all the Member States’ GNIs.

Amendment

deleted
Amendment 29
Draft decision
Article 3 – paragraph 3

Council draft  
Amendment

3. An orderly ratio between appropriations for commitments and appropriations for payments shall be maintained to guarantee their compatibility and to enable the ceiling set in paragraph 1 to be complied with in subsequent years.

Amendment 30
Draft decision
Article 3 – paragraph 4

Council draft  
Amendment

4. Where amendments to Regulation (EU) No 549/2013 result in significant changes in the level of GNI, the Commission shall recalculate the ceilings set out in paragraphs 1 and 2 as temporarily increased in accordance with Article 3c on the basis of the following formula:

\[ \text{GNIt}_{t-2} + \text{GNIt}_{t-1} + \text{GNIt}_{\text{ESA current}} \times \frac{x\%}{y\%} \times \text{GNIt}_{\text{ESA modified}} \]

In that formula, ‘t’ is the latest full year for which the data defined by Regulation (EU) No 2019/516\(^5\) is available, x refers to the own resources ceiling for payment appropriations and y to the own resources ceiling for commitment appropriations.

In that formula, ‘ESA’ is the European system of national and regional accounts in the Union.


Amendment 31
Draft decision
Article 3b – paragraph 2 – subparagraph 1

Council draft
The repayment of the principal of the funds used for expenditure referred to in point (b) of paragraph 1 and the related interest due shall be borne by the general budget of the Union. The budgetary commitments may be broken down into annual instalments over several years in accordance with Article 112(2) of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council⁶.

Amendment
The repayment of the principal of the funds used for expenditure referred to in point (b) of paragraph 1 and the related interest due shall be borne by proceeds from new own resources introduced in the general budget of the Union. The budgetary commitments may be broken down into annual instalments over several years in accordance with Article 112(2) of Regulation (EU, Euratom) 2018/1046.


Amendment 32
Draft decision
Article 5

Council draft

Amendment
Article 5

Carry-over of surplus

Any surplus of the Union's revenue over total actual expenditure during a financial year shall be carried over to the following financial year.

Amendment 33

Draft decision
Article 6 – paragraph 2

Council draft

2. Member States shall retain, by way of collection costs, 25% of the amounts referred to in Article 2(1)(a).

Amendment

2. Member States shall retain, as a compensation for the costs of collection, 10% of the amounts referred to in Article 2(1)(a).

Amendment 34

Draft decision
Article 7 – paragraph 1 – point b a (new)

Council draft

(ba) the budgetary treatment of revenue stemming from competition fines and infringement cases;

Amendment

(ba) the budgetary treatment of revenue stemming from competition fines and infringement cases;

Amendment 35

Draft decision
Article 7 – paragraph 1 – point b b (new)

Council draft

(bb) rules for establishing the amounts of the own resources referred to in Article 2(1) to be made available, including the applicable call rates for the own resources referred to in Article 2(1), within the limits set in those points as well as the calculation of the applicable rate of the own resource based on Gross National Income;
Amendment 36

Draft decision
Article 7 – paragraph 1 – point b c (new)

Council draft

Amendment

(bc) the reference Gross National Income, the provisions to adjust Gross National Income and the provisions to recalculate the ceilings for payments and commitments in case of significant changes to Gross National Income, for the purposes of applying Article 2(1);
EXPLANATORY STATEMENT

Your co-rapporteurs recall that the European Parliament has been a long standing advocate of thorough reform of the EU own resources. They believe it is now time to make a quantum leap in the architecture of the revenue system of the EU, 32 years after the last introduction of a new type of own resource (i.e. the GNI contributions). The justification for overhauling the system and in particular for demanding the introduction new own resources was threefold:

- Generate additional, preferably ‘fresh’ and independent sources of revenue for the EU budget to facilitate the financing of a more ambitious, forward looking Multiannual Financial Framework which can accommodate the costs of well-established, treaty based policies, expenditure in new priority areas like investments for the European Green Deal, as well as, at least in part, the shortfalls resulting from the withdrawal of the United Kingdom.
- Create policy co-benefits and European added value in areas such as environmental pollution, carbon pricing, closing of tax gaps, harmonising corporate taxation and capturing other mobile tax bases.
- Mitigate the predominance of the GNI-based own resources, thereby increase the autonomy of the EU budget’s income and overcome the perception of the EU budget as a system of fiscal transfers.

The co-rapporteurs support the endeavour to address the economic fallout of the Covid-19 crisis with a massive mobilisation of resources based on the Own Resources System. The amended decision will raise the own resources ceiling and thus increase the Union’s fiscal headroom in order to authorise the Commission to proceed with borrowing an amount of EUR 750 billion over a defined time horizon.

Supplementing the arguments listed above, this initiative also implies yet another, compelling justification for the introduction of new own resources. This line of argument is also elaborated in the Commission communication COM(2020)442, The EU budget powering the recovery plan for Europe. The communication devises an innovative approach to financing the long-term repayment of the borrowed funds under the Own Resources Decision, to be allocated as external assigned revenue under the Next Generation EU Recovery Instrument and to be disbursed through a variety of existing and new EU expenditure programmes. As first elaborated and defended by the Parliament in its resolution of 15 May 2020 on the new multiannual financial framework, own resources and the recovery plan, it foresees the introduction of new categories of own resources, the proceeds of which would be deemed to cover - in the medium to longer term - the re-financing costs of the interest and principal of the amounts borrowed. This would avoid a sharp increase of national contributions or a severe reduction of the level of budgetary expenditure and investment instruments under the MFF. The economic incidence of the new revenue sources should not primarily burden the EU citizens, but transnational polluters or multinational corporations.

The co-rapporteurs recommend that the European Parliament endorse this approach and make the introduction of new own resources for the abovementioned purposes a pre-condition for the Parliament’s consent to the MFF, which is part of the Recovery package. The costs of the repayment of the borrowing must be covered by the income from new own resources. In addition, the co-rapporteurs recall that a basket of new own resources must be introduced as of
1 January 2021. The European Parliament should insist on binding timelines and commitments by the institutions to put this principle into practice as of 2021, as the first payments of interests will have to be covered that year already. Notwithstanding the universality principle, this arrangement would define a minimum level of revenue to be generated as well as an approximate profile of the revenue that the new own resources should yield over the period until 2058.

As the other reasons in favour of genuine own resources remain valid, their added value could be amplified.

With respect to the choice of the new own resources advanced in this draft report, the co-rapporteurs were guided by the large consensus for the interim report on the MFF / Own Resources of November 2018, when the plenary expressed broad support for a basket consisting of following revenue sources:

- The existing own resources (traditional own resources, in particular customs duties, VAT-based own resource but simplified, and GNI-based residual own resource);
- The new own resources as proposed by the Commission in May 2018, i.e. based on the Common Consolidated Corporate Tax base, Emissions Trading System and a national contribution on non-recycled plastic packaging waste;
- Additional candidates based on the Financial Transaction Tax (even if under enhanced cooperation), digital services tax as well as carbon border adjustment mechanism.

The revision of the Own Resources Decision should also be used to implement some longstanding demands of the European Parliament, such as the treatment of fines as additional revenue.

Concerning the procedure: The amended Own Resources proposal and the legal construction of the Next Generation EU Recovery Instrument have rendered it necessary to accelerate the adoption and ratification of the Decision. The adoption and ratification of this Decision will allow for the launch of the European Recovery Instrument.

Apart from establishing and defining the categories of own resources, the Decision on the System of Own Resources also includes other important provisions pertaining to different aspects of the EU budget’s revenue side, notably the own resources ceiling. This ceiling, expressed as a percentage of the EU’s Gross National Income, defines, by implication, a fiscal headroom which is necessary to underpin additional (certain and contingent) liabilities and serve as collateral for EU lending and borrowing activities. The EU’s favourable credit rating and its capacity to guarantee and engage in long term financial commitments is a valuable asset that should be fully exploited in times of exceptional financial needs.

All Member States have to approve the Own Resources Decision before it can enter into force. The ratification procedure is known to be a lengthy process. The European Parliament has been requested by the Council to expedite the process of providing its legislative opinion so that the Council can proceed with the adoption under the consultation procedure.

Your co-rapporteurs would like to see a swift decision-making on the Recovery Instrument without abandoning or sacrificing the European Parliament’s key demands for the next financial framework period. We therefore propose to vote on our report without delay, so that the Council
is in a position to adopt the amended Own Resources Decision. At the same time, the Parliament should insist and find binding ways to make irreversible the linkage between the Next Generation EU and the introduction of new own resources that will re-finance the debt in a spirit of solidarity and guided by a fully European fiscal rationale.
LETTER OF THE COMMITTEE ON BUDGETARY CONTROL

Mr Johan Van Overtveldt,
Chair
Committee on Budgets
BRUSSELS

Subject: Contribution on behalf of the Committee on Budgetary Control on the Proposal for a Council decision on the system of Own Resources of the European Union (2018/0135(CNS))

Dear Mr Chair,

The Committee on Budgetary Control (CONT) decided to submit an opinion in the form of a letter on the above-mentioned subject.

The Committee on Budgetary Control (CONT) calls on the Committee on Budgets, as lead committee, to incorporate the following suggestions into its motion for a resolution.

On behalf of the CONT Committee, I would be very grateful if you could ensure that the Parliament's resolution takes account of the CONT’s position and considerations on the below points.

Yours sincerely,

Monika Hohlmeier

SUGGESTIONS

1. Welcomes the Commission amended proposal for a Council decision on the system of Own Resources of the European Union as part of its recovery plan for Europe to counter the impact of the coronavirus pandemic; believes that the scale of the consequences engendered by this pandemic requires an extraordinary EU response and means to complement the deployment of national budgetary resources;
2. Welcomes, in particular, the paradigm shift proposed therein authorizing the European Commission to exceptionally borrow up to EUR 750 billion on capital markets; supports also the temporary increase of the own resources’ ceilings as a necessary prerequisite to design the future borrowing strategy, especially through the generation of liabilities spanning several framework periods, the headroom thus created will guarantee the Union’s capacity to repay the funds borrowed on capital markets as of 2028 at the latest; calls for the related costs of the principal and interest of the repayments to be re-financed by the Union budget over and above the MFF ceilings; insists that the methodology of the repayments must be transparent and comprehensible and open to scrutiny; insists that the repayments should be realised by a sustainable and transparent system of new EU own resources and should be covered entirely by the income from genuine new EU own resources, in order to ensure the credibility and feasibility of the repayment plan; if possible the repayments should start already before 2028 depending on the economic recovery of the EU to avoid an unnecessary burden on the next generation and to avoid future cuts to the EU budget due to repayments; reiterates once again that Parliament will not give its consent for the 2021-2027 MFF without an agreement on the reform of the EU’s own resources system, including the introduction of a basket of new own resources;

3. Points out also that the recording of the proceeds of the Union’s borrowings in the EU budget as external assigned revenue should be carefully controlled by the Court of Auditors and by Parliament in the discharge procedure due to their large financial magnitude; emphasizes that the extent of these borrowing activities requires increased professional expertise and administrative capacity in view of efficient borrowing and repayment operations, a dedicated risk management and control framework to guarantee the reliability of the accounting records and an accurate valuation of the incurred liabilities; underlines, however, that the control of management costs shall also be strictly supervised; requests that the progress report on the borrowing plan be communicated to the budgetary control authority in order to be properly scrutinized as part of the discharge procedure;

4. Considers that the need to guarantee the credibility and sustainability of the Next Generation repayment capacity reinforces Parliament’s long-standing call to introduce new EU-wide, ambitious and robust revenues as of 1st January 2021, in particular by securing stable, efficient and genuinely European own resources, for maintaining the sustainability of the Union’s model of cooperation between Member States, and to strengthen and further develop the European integration process, Union’s policy objectives and a high level of investment;

5. Welcomes the three new proposed categories of own resources that include a share of the common consolidated corporate tax base (CCCTB), a 20 % share of the revenue generated by the emissions trading scheme and a national contribution calculated on the amount of non-recycled plastic packaging waste in each Member State to achieve a self-sustaining EU budget in the medium term; invites the Commission to put forward related legislative proposals to phase in these new own resources with a legally binding timeline, an in depth analysis of their base, collection methods with an estimation of their related collection costs while ensuring their auditability; emphasises also that the future digital tax should not come to be a burden for SMEs and that the rules governing the digital tax should be as clear and simple as possible, unbureaucratic and allow for an easy application in practice;
6. Recalls the importance of using own resources to achieve the European Union's political objectives, in particular to address the global challenges of climate change, social equity and digitalization;

7. Notes, however, that the Commission’s proposal does not include an impact assessment according to Better Regulation Guidelines, when the expected economic, environmental or social impacts of EU action are likely to be significant; asks the Commission to provide further information on the statistical data that will be used to calculate and collect the new own resources; considers the availability of these information of highest importance in order to allow a full audit trail as well as accountability; requests that this impact assessment or additional information to be provided should in particular analyse the impact of the new own resources on SMEs;

8. Recalls in this context that the proposed own resources system should not increase the overall fiscal burden for the EU taxpayers, that it should prevent the burden of financing the recovery from falling on the most vulnerable and that it should lead to a proportional reduction of the Member States’ contribution to the EU budget; is of the opinion that the share of new genuine own resources must play a significant role in the revenue side of the EU budget and guarantee the promotion of a fair internal market;

9. Reiterates also the need for further improvement in the management of existing EU revenues, in particular a simplified implementation of the VAT own resource and the streamlining of disparities in customs controls, in order to reduce the possibilities of errors, irregularities and fraud harming the EU own resources and EU’s financial interests;

10. Draws attention to the demand that future revenues generated through the implementation of EU policies and the enforcement of EU regulations should flow into the EU budget as a matter of principle, as they constitute a genuine EU income source;

11. Reiterates the importance of ending, as soon as possible the current system of corrections and rebates and in any case not beyond the Commission’s proposal to phase out all rebates by 2025, which will lead to a simpler, fairer, democratically accountable and more transparent structure of the own resources system; insists that the system and distribution of future rebates should be made transparent and accountable; reaffirms its position concerning the costs of collecting custom duties, which should be set at 10 %, their original rate;

12. Considers that the proposed EU funding system will remain complex overall and should be subject to increased democratic oversight and accountability at EU level; to that effect and related to the revision of the EU treaties, calls for the modification of article 311 TFUE, with the objective of reinforcing Parliament’s role in the decision-making process for the adoption of the upcoming Own Resources Decisions.
LETTER OF THE COMMITTEE ON THE ENVIRONMENT, PUBLIC HEALTH AND FOOD SAFETY

GR/av
D(2020) 22163

Mr. Johan Van Overtveldt
Chair
Committee on Budgets
BRUSSELS

Subject: Opinion on System of own resources of the European Union (2018/0135(CNS))

Dear Mr Van Overtveldt,

Due to the very tight timeline in BUDG, ENVI will not be able to vote in time on its draft opinion on the system of Own Resources of the EU. Therefore, as ENVI Chair, together with the ENVI Rapporteur for the proposal for a Council Decision on the system of Own Resources of the EU, Ms Esther de Lange, let me provide you with ENVI’s contribution in the form of resolution paragraphs, which hopefully will be taken into account by your committee:

1. Insists that the Next Generation EU Instrument must be accompanied by a credible repayment plan, to be started already under the next MFF if the economic situation allows, through the establishment of genuine, new EU own resources, in order to avoid that the repayment negatively impacts future generations or future MFFs; believes, furthermore, that new own resources in the multiannual financial framework (MFF) 2021-2027 provide an opportunity to make the income side of the Union budget more sustainable and transparent, to make the Union more autonomous and, ultimately, to make better use of the Union budget’s transformative power;

2. Reiterates, therefore, that the reform and introduction of new own resources as from 2021 is a pre-requisite for Parliament’s consent to the next MFF;

3. Calls for the introduction as of 2021 of a basket of new own resources that are fully in line with the Union’s policies on, inter alia, the environment, health and the climate, and calls for swift agreement on a legally binding provision and a timetable for the introduction of additional own resources in the next MFF;
4. Reaffirms its position supporting new own resources, in particular those that contribute to the Union’s goals on the environment, health and the climate, and notably a significant share of the income from the emissions trading scheme, a plastics contribution and a carbon border adjustment mechanism;

5. Reiterates its support for the proposal for an own resource based on non-recycled plastic packaging waste; underlines that its steering effect must give priority to the prevention of waste generation in line with the waste hierarchy; calls for effective registration and control mechanisms and a clarification of the calculation method;

6. Reiterates its call for a significant share of a widened emissions trading system (ETS) to be considered as own resource in order to support Union projects, such as renewable energy, storage and interconnections, as well as investments in breakthrough low-carbon innovation in industry, that are in line with the Paris Agreement and the Union’s climate and energy goals, in particular the 2050 climate neutrality objective; considers that this should not counteract national budgets dedicated to climate and energy policy (as 50% of revenues are earmarked for this purpose in the ETS Directive (Directive 2003/87/EC));

7. Believes that, in the absence of harmonised international measures on kerosene taxation, a carbon content-based aviation contribution should be explored as a potential Own Resource at Union level to provide further incentives for research, development and investment in more efficient, low-carbon aircraft and fuels, and in order to curb growing emissions in aviation, while ensuring a level playing field in the transport sector;

8. Calls on the Commission to put forward a proposal on a Carbon Border Adjustment Mechanism in 2021 as a new own resource for the Union budget with a view to its introduction by 1 January 2023, in full compatibility with WTO rules, in order to ensure a level playing field in international trade and reduce emissions and the risk of carbon leakage, while internalising the negative external costs of imported goods;

9. Insists that the proceeds stemming from the new own resources should aim to cover the costs of the repayment of the amounts borrowed under the Next Generation EU Instrument; believes that any amounts generated by these new own resources beyond what is necessary to cover the repayment obligations should flow to the EU budget to finance Union priorities;

10. Welcomes the Commission proposal as a starting point for an immediate and permanent increase of the Own Resources ceiling to meet the needs of the MFF and to factor in the anticipated consequences of the Brexit, as well as an additional temporary increase of the ceiling to 2% of the EU Gross National Income required to meet the needs of the Recovery and Resilience Fund, bear the liability related borrowing of funds and factor in the anticipated GNI drop after the recession induced by the crisis;

I have sent a similar letter to José Manuel FERNANDES and Valérie HAYER, BUDG co-rapporteurs for the system of Own Resources of the EU.
Yours sincerely,

Pascal CANFIN
LETTER OF THE COMMITTEE ON CONSTITUTIONAL AFFAIRS

Johan Van Overtveldt
Chair
Committee on Budgets
BRUSSELS


Dear Mr Van Overtveldt,

Under the procedure referred to above, the Committee on Constitutional Affairs has been asked to submit an opinion to your committee. At its meeting of 14 July 2020, the committee decided to send the opinion in the form of a letter.

The Committee on Constitutional Affairs considered the matter at its meetings of 14 July 2020 and 27 August 2020. At the latter meeting\(^1\), it decided to call on the Committee on Budgets, as the committee responsible, to incorporate the following suggestions into its motion for a resolution.

Yours sincerely,

Antonio Tajani

SUGGESTIONS

1. Reiterates its view that the current system of own resources is overly complex, discriminatory, non-transparent and incomprehensible to citizens; stresses that its thorough reform is essential in order to increase availability of revenue, predictability, efficiency, clarity, and fairness;

\(^1\) The following were present for the final vote: Antonio Tajani (Chair), Gabriele Bischoff (Vice-Chair), Charles Goerens (Vice-Chair), Giuliano Pisapia (Vice-Chair), Sandro Gozi (rapporteur for opinion), Alexander Alexandrov Yordanov (for Brice Hortefeux), Gerolf Annemans, Gunnar Beck (for Antonio María Rinaldi), Damian Boeselager, Geert Bourgeois, Fabio Massimo Castaldo, Leila Chaibi, Włodzimierz Cimoszewicz, Gwendoline Delbos-Corfield, Pascal Durand, Esteban González Pons, Laura Huhtasaari, Niklas Nienaß (for Daniel Freund), Paulo Rangel, Domèneq Ruiz Devesa, Jacek Saryusz-Wolski, Helmut Scholz, Pedro Silva Pereira, László Trócsányi, Mihai Tudose, Guy Verhofstadt, Loránt Vincze, Rainer Wieland.
2. Reiterates the need for the rapid introduction of new genuine own resources, in line with the position of the European Parliament², and the recommendations of the High Level Group on Own Resources, in order to constitute a solid Union budget focused on the common European interest, able to tackle today’s challenges – in particular to contribute to the financing of the economic recovery following the Covid-19 crisis and offset the additional costs generated via the Next Generation EU programme - that ends with the ‘juste retour’ approach, and that delivers results that matter to European citizens; recalls that the legal requirement to provide the EU budget with genuine own resources derives directly from the EU Treaties; underlines that new own resources should be aligned with the Union’s policy objectives and treated independently from the size of the budget;

3. Considers that while the GNI-based contribution has so far been a reliable and stable source of revenue for the EU budget since its introduction in 1988, its gradual transformation from a residual resource in the EU budget to the most predominant component does not fully respect the spirit of the Treaties, according to which the Union shall provide itself with the means necessary to attain its objectives and carry out its policies, and that its budget shall be financed wholly from own resources; points out that the negotiations on the size of national contributions have so far been driven mainly by political and financial considerations, as opposed to the need to establish budgets that meet identified needs and commitments and that this has contributed to a false and pernicious perception, according to which contributions to the EU budget are mere transfers between net payers and net recipients and not the necessary input for the benefits which the EU delivers; is therefore, of the opinion that the introduction of new genuine own resources should progressively replace the GNI-based contributions;

4. Reiterates its call for the abolition of all budgetary rebates and corrective mechanisms as soon as possible, for ensuring fair treatment between Member States; recalls in this sense that the Monti report on the future financing of the EU points out that budgetary rebates and corrections make the EU budget regressive, as richer member states benefitting from rebates contribute less to the EU budget, as a share of GNI than poorer member states; considers that the historical reason for their existence ceased to exist once the UK left the EU; is therefore, disappointed that in the conclusion of the extraordinary European Council of 17-21 July 2020 these have been retained and in some cases even increased;

5. Welcomes the amended Commission proposal of 27 May 2020 aimed at empowering the Commission to borrow EUR 750 billion in 2018 prices on capital markets, the proceeds of which will be transferred to Union programmes in accordance with the European Union Recovery Instrument (Next Generation EU), to address the consequences of the COVID-19 crisis, points to the benefits of creating additional financial capacity at Union level that is immediately available through this borrowing of funds, with repayments to be made by the EU budget and the introduction of new genuine own resources to this end; welcomes the Commission’s proposal to increase the own resources ceiling to 1.4% of GNI and to

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temporarily increase the own resources ceiling to 2.0% of GNI to bear the liability related to the recovery bonds; believes, however, that the temporary increase of the own resources ceiling should subsequently remain available in order to not only meet the needs of the Multiannual Financial Framework and the Recovery Fund and take into account the anticipated GNI drop after the recession induced by the Covid-19 crisis, but also to allow the EU to be able to rely on a bigger budget for the fulfillment of its political ambitions;

6. Recalls its position that the introduction of a basket of new own resources by the end of the 2021-2027 MFF should aim to cover at least the costs related to the Next Generation EU (NGEU) recovery package (principal and interest), in order to ensure the credibility and sustainability of the package’s repayment plan;

7. Considers that the proposed mechanism, entailing “borrowing for spending” and the use of assigned revenue, respects the principles of budgetary balance and budgetary discipline, and the integrity of the own resources system, as enshrined in Articles 310, 311 and 323 TFEU;

8. Insists that the new mechanism requires the appropriate parliamentary co-decision and accountability for the European Parliament and as much transparency as possible; calls furthermore, on the Council to closely involve and cooperate with the Parliament in all stages of the procedure for the adoption of the decision on the system of Own Resources; insists that this needs to be true for the decisions on priority setting and disbursements of funds for all instruments financed via the externally assigned revenues under the Next Generation EU Programme.

9. Proposes to use the momentum of the Conference on the Future of Europe to discuss the merits of an amendment to the Treaties to ensure that it is the Parliament and the Council, by majority vote, who establish provisions relating to the Union's own resources, based on genuine own resources, independent from national budgets and to consider how the Member States’ approval process could be reformed in such case, as well as to explore how a basket of genuine own resources could be better anchored in the Treaties; believes this could ensure both the permanence and the effectiveness of the own resources system and could open the path towards a genuine European fiscal policy, thereby advancing the European Union’s functioning and resilience.
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<td><strong>Rapporteurs</strong></td>
<td>José Manuel Fernandes 10.10.2019</td>
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<td><strong>Discussed in committee</strong></td>
<td>13.7.2020</td>
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<td><strong>Date adopted</strong></td>
<td>1.9.2020</td>
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<td><strong>Date tabled</strong></td>
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## FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

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Key to symbols:
+ : in favour
- : against
0 : abstention