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*Plenary sitting*

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**A9-0047/2021**

17.3.2021

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## **RECOMMENDATION**

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  
(10045/2020 – C9-0024/2021 – 2018/0132(APP))

Committee on Budgets

Rapporteurs: 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.)

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## DRAFT EUROPEAN PARLIAMENT 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 (10045/2020 – C9-0024/2021 – 2018/0132(APP))**

**(Special legislative procedure – consent)**

*The European Parliament,*

- having regard to the draft Council regulation (10045/2020),
- having regard to the request for consent submitted by the Council in accordance with the fourth paragraph of Article 311 of the Treaty on the Functioning of the European Union and Article 106a of the Treaty establishing the European Atomic Energy Community (C9-0024/2021),
- having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources<sup>1</sup>,
- having regard to Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom<sup>2</sup>, and in particular Article 10 thereof,
- having regard to its resolutions of 14 March 2018 on the next MFF: preparing the Parliament's position on the MFF post-2020<sup>3</sup> and on reform of the European Union's system of own resources<sup>4</sup>,
- having regard to its resolution of 30 May 2018 on the 2021-2027 multiannual financial framework and own resources<sup>5</sup>,
- 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<sup>6</sup>,

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<sup>1</sup> Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources (OJ L 433I, 22.12.2020, p. 28).

<sup>2</sup> OJ L 424, 15.12.2020, p. 1.

<sup>3</sup> OJ C 162, 10.5.2019, p. 51.

<sup>4</sup> OJ C 162, 10.5.2019, p. 71.

<sup>5</sup> Texts adopted, P8\_TA(2018)0226.

<sup>6</sup> Texts adopted, P8\_TA(2018)0449.

- having regard to its resolution of 10 October 2019 on the 2021-2027 multiannual financial framework and own resources: time to meet citizens' expectations<sup>7</sup>,
  - 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<sup>8</sup>,
  - having regard to its legislative resolution of 16 September 2020 on the draft Council decision on the system of Own Resources of the European Union<sup>9</sup>,
  - having regard to Rule 105(1) and (4) of its Rules of Procedure,
  - having regard to the recommendation of the Committee on Budgets (A9-0047/2021),
1. Gives its consent to the draft Council regulation;
  2. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

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<sup>7</sup> Texts adopted, P9\_TA(2019)0032.

<sup>8</sup> Texts adopted, P9\_TA(2020)0124.

<sup>9</sup> Texts adopted, P9\_TA(2020)0220.

## EXPLANATORY STATEMENT

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 in the spirit of the fourth paragraph of Article 311 of the Treaty which foresees that certain implementing rules can be decided under a consent procedure.

The Council has 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 Council draft 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. Those are important elements. However, as set out in the EP’s legislative opinion to the Own Resources Decision of September 2020, the co-rapporteurs would have preferred the IMSOR to contain more substantive provisions in the spirit of the fourth paragraph of Article 311 (TFEU).

Nevertheless, the co-rapporteurs recommend that the Parliament give its consent the implementing regulation in order to allow for a swift and smooth entering into force and retroactive application of all elements of the new own resources package as soon as the ratification procedure of the Own Resources Decision is finalised. Most notably, the implementation of the new own resource based on plastic packaging that is not recycled, should not be delayed any further.

The co-rapporteurs look forward to the cooperation as established through the new Interinstitutional Agreement with its roadmap towards the introduction of new own resources. They call on the Commission to submit, as stipulated in the IIA, legislative proposals for new own resources based on a digital levy, the revised ETS and a Carbon Border Adjustment Mechanism and to use the occasion to also revisit the implementing and making available rules. The Commission should consider, and the Council should be open to, a more meaningful and comprehensive set of provisions to be included in this regulation under consent procedure.

A closer involvement of the European Parliament in the implementation of the own resources could improve transparency and accountability and would thus also do justice to the enhanced role of the Own Resources Decision in the context of the European Recovery Package and the Next Generation EU initiative.

On a general note, the co-rapporteurs think that a deep reform of the own resources system through the introduction of new own resources is of paramount importance for the future of the

EU and the completion of the recovery plan as they will constitute the reimbursement part that should avoid putting the repayment costs on the shoulders of citizens or leading to cuts in EU programmes. The co-rapporteurs emphasise that the implementing rules are an integral part of the own resources system. They should be robust, yet open and flexible to accommodate also additional own resources with different characteristics. In this context, the co-rapporteurs recall the relevance of the Interinstitutional Agreement including its roadmap towards the introduction of own resources. It encompasses the different steps of the introduction of new own resources, but also the modalities of cooperation between the institutions and the principles that should govern the own resources reform. The amount of the proceeds of the new resources should be sufficient to cover, at least, the repayment costs of the borrowing under NGEU.

## PROCEDURE – COMMITTEE RESPONSIBLE

<b>Title</b>	Proposal for a Council Regulation laying down implementing measures for the system of Own Resources of the European Union	
<b>References</b>	10045/2020 – C9-0024/2021 – 2018/0132(APP)	
<b>Date of consultation / request for consent</b>	15.2.2021	
<b>Committee responsible</b> Date announced in plenary	BUDG 8.3.2021	
<b>Committees asked for opinions</b> Date announced in plenary	CONT 8.3.2021	
<b>Not delivering opinions</b> Date of decision	CONT 10.9.2020	
<b>Rapporteurs</b> Date appointed	José Manuel Fernandes 10.10.2019	Valérie Hayer 10.10.2019
<b>Discussed in committee</b>	4.3.2021	
<b>Date adopted</b>	17.3.2021	
<b>Result of final vote</b>	+	31
	-	2
	0	7
<b>Members present for the final vote</b>	Rasmus Andresen, Robert Biedroń, Anna Bonfrisco, Olivier Chastel, Lefteris Christoforou, David Cormand, Paolo De Castro, José Manuel Fernandes, Eider Gardiazabal Rubial, Vlad Gheorghe, Valentino Grant, Elisabetta Gualmini, Francisco Guerreiro, Valérie Hayer, Eero Heinäluoma, Niclas Herbst, Monika Hohlmeier, Mislav Kolakušić, Moritz Körner, Joachim Kuhs, Zbigniew Kuźmiuk, Ioannis Lagos, Hélène Laporte, Pierre Larroustou, Janusz Lewandowski, Margarida Marques, Silvia Modig, Siegfried Mureşan, Victor Negrescu, Andrey Novakov, Jan Olbrycht, Dimitrios Papadimoulis, Karlo Ressler, Bogdan Rzońca, Nicolae Ştefănuţă, Nils Torvalds, Nils Ušakovs, Johan Van Overtveldt, Rainer Wieland, Angelika Winzig	
<b>Substitutes present for the final vote</b>	Henrike Hahn	
<b>Date tabled</b>	17.3.2021	

## FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

31	+
NI	Mislav Kolakušić
PPE	Lefteris Christoforou, José Manuel Fernandes, Niclas Herbst, Monika Hohlmeier, Janusz Lewandowski, Siegfried Mureşan, Andrey Novakov, Jan Olbrycht, Karlo Ressler, Rainer Wieland, Angelika Winzig
Renew	Olivier Chastel, Vlad Gheorghe, Valérie Hayer, Nicolae Ştefănuţă, Nils Torvalds
S&D	Robert Biedroń, Paolo De Castro, Eider Gardiazabal Rubial, Elisabetta Gualmini, Pierre Larrourou, Margarida Marques, Victor Negrescu, Nils Ušakovs
The Left	Silvia Modig, Dimitrios Papadimoulis
Verts/ALE	Rasmus Andresen, David Cormand, Francisco Guerreiro, Henrike Hahn

2	-
ID	Joachim Kuhs
NI	Ioannis Lagos

7	0
ECR	Zbigniew Kuźmiuk, Bogdan Rzońca, Johan Van Overtveldt
ID	Anna Bonfrisco, Valentino Grant, Hélène Laporte
Renew	Moritz Körner

### Key to symbols:

+ : in favour

- : against

0 : abstention