

## **P7\_TA(2012)0361**

### **Own resource based on the value added tax \***

**European Parliament legislative resolution of 23 October 2012 on the proposal for a Council regulation on the methods and procedure for making available the own resource based on the value added tax (COM(2011)0737 – C7-0504/2011 – 2011/0333(CNS))**

**(Special legislative procedure – consultation)**

*The European Parliament,*

- having regard to the Commission proposal to the Council (COM(2011)0737),
  - having regard to Article 322 of the Treaty on the Functioning of the European Union and Article 106a of the Euratom Treaty, pursuant to which the Council consulted Parliament (C7-0504/2011),
  - having regard to Article 311 of the Treaty on the Functioning of the European Union,
  - having regard to the opinion of the Court of Auditors (Opinion No 2/2012)<sup>1</sup>,
  - having regard to its resolution of 29 March 2007 on the future of the European Union's own resources<sup>2</sup>,
  - having regard to its resolution of 8 June 2011 entitled 'Investing in the future: a new Multiannual Financial Framework (MFF) for a competitive, sustainable and inclusive Europe'<sup>3</sup>,
  - having regard to its resolution of 13 June 2012 on the Multiannual Financial Framework and own resources<sup>4</sup>,
  - having regard to its resolution of 23 October 2012 in the interests of achieving a positive outcome of the Multiannual Financial Framework 2014-2020 approval procedure<sup>5</sup>,
  - having regard to Rule 55 of its Rules of Procedure,
  - having regard to the report of the Committee on Budgets (A7-0316/2012),
- A. whereas the Treaty clearly stipulates that the Union budget is to be financed wholly from own resources;
- B. whereas the Parliament, in its abovementioned resolution of 13 June 2012, adopted by an overwhelming majority, welcomed the legislative proposals made by the Commission on 29

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<sup>1</sup> OJ C 112, 18.4.2012, p. 1.

<sup>2</sup> OJ C 27 E, 31.1.2008, p. 214.

<sup>3</sup> Texts adopted, P7\_TA(2011)0266.

<sup>4</sup> Texts adopted, P7\_TA(2012)0245.

<sup>5</sup> Texts adopted, P7\_TA(2012)0360.

June 2011 on the reform of the own-resources system, including the proposals on a financial transaction tax (FTT) and a new EU VAT as own resources, which are aimed at reducing the share of Member States' GNI-based contributions to the Union budget to 40 % by 2020, thereby contributing to the consolidation efforts of Member States;

- C. whereas the Parliament, in its abovementioned resolution of 23 October 2012, expressed a strong belief that the VAT is one of the conditions for the necessary political agreement on Own resources and that an agreement on the reform of VAT as own resource, as well as its implementing modalities, must be concluded together with the agreement on the MFF;
  - D. whereas, for the first time, the Treaty requires Parliament's consent to implementing measures for the system of the Union's own resources, and whereas Parliament has clearly expressed its will to exercise its prerogative in that regard in the negotiations on the reform of the own-resources system;
  - E. whereas the Committee of the Regions and the European Economic and Social Committee, in their opinions on the Commission proposals for an own-resources reform, welcome the proposal for a new VAT own resource<sup>1</sup>;
  - F. whereas Parliament has several times reiterated its position that a reform of the own-resources system of the Union is needed, in particular in relation to the existing VAT resource, with the aim of reverting to its initial idea of that resource being a genuine own resource and not a pure statistical device<sup>2</sup>;
  - G. whereas Parliament welcomes the attempted simplification of the VAT calculation method and the fact that the Commission's proposal improves the transparency of the VAT own resource;
  - H. whereas, the Parliament considers among the strongest advantages of the new VAT proposal its transparency, fairness to taxpayers in all Member States, improved simplicity and potential to turn into a genuine own resource directly accruing to the Union budget in the future;
  - I. whereas Parliament considers that any genuine own resource should accrue directly to the Union budget;
1. Approves the Commission proposal;
  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 the text approved by Parliament;
  4. Calls on the Commission to come up with concrete proposal how to further reform the VAT own resource so that it accrues directly to the Union budget already in the 2014 - 2020

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<sup>1</sup> Opinion of the Committee of the Regions on the new Multiannual financial framework 2014 - 2020, adopted at the 93d Plenary Session of 14-15 December 2011.  
Opinion of the European Economic and Social Committee on the system of own resources, adopted at the Plenary session of 29 March 2012.

<sup>2</sup> See Parliament's resolution of 29 March 2007 on the future of the European Union's own resources.

period or in a further revision of the own resources system;

5. Calls for a practical follow-up to the Commission's Green Paper on the future of VAT and concrete measures that will ensure a higher degree of harmonisation of the VAT systems in the Member States, since it is only such harmonisation that can provide the basis for making the VAT a genuine own resource, accruing directly to the Union budget in the future;
6. Instructs its President to forward its position to the Council, the Commission and the national parliaments.