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TEXTS ADOPTED

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**P8\_TA(2014)0090**

**Draft amending budget No 4/2014: Traditional own resources (TOR), VAT and Gross National Income (GNI) bases**

**European Parliament resolution of 17 December 2014 on the Council position on Draft amending budget No 4/2014 of the European Union for the financial year 2014, Section III – Commission (16741/2014 – C8-0290/2014 – 2014/2053(BUD))**

*The European Parliament,*

- having regard to Article 314 of the Treaty on the Functioning of the European Union,
- having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>1</sup>, and in particular Article 41 thereof,
- having regard to the general budget of the European Union for the financial year 2014, as definitively adopted on 20 November 2013<sup>2</sup>,
- having regard to Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020<sup>3</sup>,
- having regard to the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management<sup>4</sup>,
- having regard to Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources<sup>1</sup>,

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<sup>1</sup> OJ L 298, 26.10.2012, p. 1.

<sup>2</sup> OJ L 51, 20.2.2014, p. 1.

<sup>3</sup> OJ L 347, 20.12.2013, p. 884.

<sup>4</sup> OJ C 373, 20.12.2013, p. 1.

- having regard to Draft amending budget No 4/2014, which the Commission adopted on 9 July 2014 (COM(2014)0461),
  - having regard to the Amending letter No 1 to the Draft amending budget No 4/2014, which the Commission presented on 16 October 2014,
  - having regard to the Joint conclusions agreed by the Parliament and the Council on 8 December 2014,
  - having regard to the position on Draft amending budget No 4/2014 which the Council adopted on 12 December 2014 and forwarded to Parliament on the same day (16741/2014 – C8-0290/2014),
  - having regard to Rules 88 and 91 of its Rules of Procedure,
  - having regard to the report of the Committee on Budgets (A8-0076/2014),
- A. whereas Draft amending budget (DAB) No 4/2014 concerns a revision of the forecast of Traditional Own Resources (TOR, i.e. customs duties and sugar sector levies), VAT and Gross National Income (GNI) bases, the budgeting of the relevant corrections concerning the United Kingdom, and a revision of the forecast of other revenue arising from fines, thereby resulting in a change in the level and distribution between Member States of their own resources contributions to the Union budget;
- B. whereas DAB No 4/2014 also reduces budgetary commitment and payment appropriations for the European Data Protection Supervisor by EUR 248 460 and proposes some modifications to the nomenclature of the European Regional Development Fund to reflect the adopted legal basis;
- C. whereas this DAB is crucial to avoid cash shortages that could lead to an implementation deficit in 2014;
1. Takes note of DAB No 4/2014, as amended by Amending letter No 1 to DAB No 4/2014, which provides for a revision of the forecast of Traditional Own Resources (TOR, i.e. customs duties and sugar sector levies), on the basis of the Commission's best estimates and certain other developments, as well as the further revision of the forecast of other revenue, arising from a series of fines that have become definitive and can therefore be budgeted;
  2. Notes that the drop in TOR, forecast by some EUR 646,1 million, and in the VAT based own resource, by EUR 192,4 million, is compensated for by the above-mentioned fines for a cumulated amount of EUR 2 433 million and thus mechanically reduces the need for additional GNI contributions by EUR 1 594,5 million;
  3. Notes that DAB No 4/2014, including Amending letter No 1 to it, provides for an overall decrease in the requirements for additional own resources, mainly due to the budgeting of fines and interests on late payments that have become definitive, amounting to EUR 2 433 million;

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<sup>1</sup> OJ L 163, 23.6.2007, p. 17.

4. Notes that DAB No 4/2014 proposes a reduction in both commitment and payment appropriations for the European Data Protection Supervisor (EDPS) of EUR 248 460 due to the delay in the appointment of the new EDPS and Assistant EDPS;
5. Endorses the Joint conclusions agreed by the Parliament and the Council on 8 December 2014 with the view to approve DAB No 4/2014 as originally proposed by the Commission, and amended by Amending letter No 1 to DAB No 4/2014, with the inclusions of the commitment appropriations from DAB No 6/2014 related to the European Maritime and Fisheries Fund and the reserve for the Sustainable Fisheries Partnership Agreements, as well as the redeployment of the amount of EUR 248 460 of available payment appropriations identified in the line for the EDPS to the Humanitarian aid budget line 23 02 01;
6. Recalls that the adoption of this DAB will reduce the need for additional own resources for the Union budget by EUR 2 433 million and will therefore, together with the reduced shares of the GNI contribution from Member States to the Union budget resulting from DAB No 3/2014, DAB No 6/2014 and DAB No 8/2014, fully compensate for the additional payment needs requested in DAB No 3/2014, as agreed in the Joint conclusions of 8 December 2014;
7. Approves the Council position on Draft amending budget No 4/2014;
8. Instructs its President to declare that amending budget No 3/2014 has been definitively adopted and arrange for its publication in the *Official Journal of the European Union*;
9. Instructs its President to forward this resolution to the Council, the Commission and the national parliaments.