

System of own resources of the EU: implementing measures

2011/0184(APP) - 26/05/2014 - Final act

PURPOSE: to lay down implementing measures for the system of own resources of the European Union (package 'own resources').

LEGISLATIVE ACT: Council Regulation (EU, Euratom) No 608/2014 of 26 May 2014 laying down implementing measures for the system of own resources of the European Union.

CONTENT: the Regulation aims to establish **implementing measures** provided by [Decision 2014/335/EU, \(EU, Euratom\) System of own resources of the EU](#). It is part of the 'own resources' package, which also includes a [Council Regulation](#) relating to the terms and procedure of budgetary revenues.

For reasons of coherence, certain measures of [Council Regulation \(EC, Euratom\) No 1150/2000](#) appear in the Regulation. Those provisions concern the calculation and budgeting of the balance, control and supervision of own resources and relevant reporting requirements, as well as the Advisory Committee on Own Resources.

The Regulation also contains:

- measures allowing Member States to make checks and enquiries relating to establishing and making available the Union's own resources.** In order to facilitate application of the financial rules relating to own resources, it is necessary to ensure collaboration between Member States, on the one hand, and the Commission, on the other.
- provisions covering the powers and obligations of agents authorised by the Commission to carry out inspections in relation to the Union's own resources,** taking into account the specific nature of each own resource. The conditions under which authorised agents carry out their tasks should be set out, and in particular the rules which all Union officials, other servants and seconded national experts have to observe with regard to professional confidentiality and the protection of personal data, should be set down.

In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission.

The Regulation also stresses the need for **appropriate parliamentary oversight**, for provisions of a general nature applicable to all types of own resources and covering control and supervision of revenues including relevant reporting requirements.

The Commission shall report every three years to the European Parliament and to the Council on the functioning of the inspection arrangements for traditional own resources.

ENTRY INTO FORCE: the day of entry into force of Decision 2014/335/EU, Euratom.

The Regulation applies from 01.01.2014.