




Basic information	
2011/0184(APP) APP - Consent procedure Regulation	Procedure completed
System of own resources of the EU: implementing measures Repealing Regulation (EC, Euratom) No 1026/1999 1997/0016(CNS) Repealed by 2018/0132(APP) Subject 8.70.01 Financing of the budget, own resources	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	BUDG	Budgets	DEHAENE Jean-Luc (PPE)	28/09/2011
			JENSEN Anne E. (ALDE)	28/09/2011
			Shadow rapporteur	
			HAUG Jutta (S&D)	
			PICKART ALVARO Alexander Nuno (ALDE)	
			TRÜPEL Helga (Verts/ALE)	
		ASHWORTH Richard (ECR)		
		MORGANTI Claudio (EFD)		
	Committee for opinion		Rapporteur for opinion	Appointed
	CONT	Budgetary Control	The committee decided not to give an opinion.	
	ECON	Economic and Monetary Affairs	The committee decided not to give an opinion.	
	REGI	Regional Development	The committee decided not to give an opinion.	
Council of the European Union	Council configuration		Meetings	Date
	General Affairs		3143	2012-01-27
European Commission	Commission DG		Commissioner	
	Budget		LEWANDOWSKI Janusz	

Key events			
Date	Event	Reference	Summary
29/06/2011	Preparatory document	COM(2011)0511 	Summary
09/11/2011	Preparatory document	COM(2011)0740 	Summary
27/01/2012	Debate in Council		Summary
12/02/2014	Legislative proposal published	05600/2014	Summary
25/02/2014	Committee referral announced in Parliament		
01/04/2014	Vote in committee		
04/04/2014	Committee report tabled for plenary, 1st reading/single reading	A7-0269/2014	Summary
16/04/2014	Decision by Parliament	T7-0431/2014	Summary
16/04/2014	Results of vote in Parliament		
16/04/2014	Debate in Parliament	CRE link	
26/05/2014	Act adopted by Council after consultation of Parliament		
26/05/2014	End of procedure in Parliament		
07/06/2014	Final act published in Official Journal		




Technical information	
Procedure reference	2011/0184(APP)
Procedure type	APP - Consent procedure
Nature of procedure	Legislation
Legislative instrument	Regulation
	Repealing Regulation (EC, Euratom) No 1026/1999 1997/0016(CNS) Repealed by 2018/0132(APP)
Legal basis	Euratom Treaty A 106a-pa Treaty on the Functioning of the EU TFEU 311 -a4
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	BUDG/7/06469

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE529.828	20/02/2014	
Committee report tabled for plenary, 1st reading/single reading		A7-0269/2014	04/04/2014	Summary
Text adopted by Parliament, 1st reading/single reading		T7-0431/2014	16/04/2014	Summary

Council of the EU

Document type	Reference	Date	Summary
Legislative proposal	05600/2014	12/02/2014	Summary

European Commission

Document type	Reference	Date	Summary
Preparatory document	COM(2011)0511 	29/06/2011	Summary
Preparatory document	COM(2011)0740 	09/11/2011	Summary
Follow-up document	COM(2019)0601 	26/11/2019	Summary

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	DE_BUNDESRAT	COM(2011)0511	18/10/2011	
Contribution	RO_CHAMBER	COM(2011)0511	12/01/2012	
Contribution	IT_CHAMBER	COM(2011)0511	19/04/2012	
Contribution	IT_SENATE	COM(2011)0511	15/04/2013	

Additional information

Source	Document	Date
National parliaments	IPEX	
European Commission	EUR-Lex	
European Commission	EUR-Lex	

Final act

Regulation 2014/0608
OJ L 168 07.06.2014, p. 0029

[Summary](#)

System of own resources of the EU: implementing measures

2011/0184(APP) - 27/01/2012

The Council **discussed the main priorities and the budgetary framework** including the overall amounts presented in the Commission's proposals for the EU's multiannual financial framework (MFF) for the 2014-2020 period. The debate enabled a clearer picture to be obtained of the member states' positions on the main issues and of the state of negotiations. It also provided guidance to the presidency and notably indicated the areas where it could face difficulties in finding common ground.

During this debate, several delegations highlighted a need for **reforming the EU's own resources system**.

System of own resources of the EU: implementing measures

2011/0184(APP) - 26/11/2019 - Follow-up document

The Commission presented its ninth Commission report on the operation of the inspection arrangements for traditional own resources (2016–2018) Article 6(3) of Council Regulation (EC, Euratom) No 608/2014 of 26 May 2014.

During the period 2016-2018, traditional own resources (TOR) represented a (net) amount made available of more than EUR 60 billion, with an annual average of more than EUR 20 billion. This represents a 20% increase over the 2013-2015 period.

This report analyses the operation of the inspection system for TOR for the period from 2016 to 2018. It reports on the inspections carried out by the European Commission on traditional own resources over this period and includes other activities performed to protect the financial interests of the EU.

TOR inspections by the Commission

During the period 2016-2018, the Commission carried out 68 inspections giving rise to 233 findings. Four of these inspections were carried out under the Joint Audit approach. Of the 233 findings noted, so far 134 had a direct financial impact (57.5%) and 60 a regulatory impact (25.8%).

Accounting and the customs matters are both assessed during the inspections.

- in addition, in 2016 the management of preferential tariff measures was examined in two Member States. Even if an adequate protection of the EU's financial interests is ensured considering the overall situation in Member States, in some cases additional information concerning national measures to be implemented has been requested to ensure that the procedures are correctly applied;

- in 2017 the EU external transit was examined in 18 Member States. The findings of the inspections were mainly related to regulatory issues for which Member States were requested to take prompt action;

- in 2018, the control strategy for solar panels was checked in nine Member States. The inspections revealed that several Member States misinterpreted the legal provisions of the ADD and the CVD Regulations of solar panels concerning the term consigned from and the elements defining the origin of the goods, thereby artificially limiting the scope of these Regulations which aims to protect the EU industry. This error led to financial consequences for the Member States concerned;

- in 2018, the second topic assessed in 13 Member States was the control strategy in the field of customs value in place in the Member States in order to address the risk of import of undervalued goods, especially textile and footwear imported from China, and to ensure that the declared value is the correct one. The results of the inspections confirmed that a unique 'customs shield' is required to pursue and protect the financial interests of the Union.

Main findings

The results recorded from 2016 to 2018 show that the Commission's inspections of TOR and the systematic follow-up of the shortcomings observed continue to be indispensable and efficient means to improve recovery of TOR and provide reassurance that the financial interests of the EU are properly protected.

The inspections continue to be a key tool to harmonise and enhance compliance with the EU rules. Their financial impact is significant, as illustrated by the additional net amount made available to the EU budget of around EUR 388 million during 2016-2018. This results in significant incentives for Member States for timely and complete making available of TOR to the EU budget. On top of this, the inspections contribute to ensure the correct application of the customs and accounting rules and thus protecting of the EU's financial interests by providing a powerful mechanism to fight and prevent damaging distortions of competition.

Challenges to face

The Commission has to face a number of challenges in the field of TOR:

- Brexit in particular represents a major issue for the Customs Union and already required the Commission and Member States to dedicate a significant amount of resources to prepare for the various potential scenarios and take all measures to protect the Union's financial interests as regards revenues to the EU budget;

- the evolution of international trade and trends like e-commerce also represent threats and opportunities, calling for new tools and continued close collaboration between the Commission and Member States to enhance risk-based customs controls and ensure effective customs duties collection.

In that context, the Commission services in charge of TOR have strengthened their cooperation in recent years to address more effectively the challenges looming ahead. They will continue taking initiatives to improve the functioning of the Customs Union.

System of own resources of the EU: implementing measures

2011/0184(APP) - 09/11/2011 - Preparatory document

The purpose of this amended proposal is to refine the [proposal for a Regulation](#) laying down implementing measures for the system of own resources of the European Union made on 29 June. It ensures coherence:

- with the [proposed Council Directive](#) on a common system of financial transaction tax ("the FTT Directive") adopted on 28 September 2011, and
- the proposals for Council Regulations on making the [own resource based on the FTT](#) available to the EU budget and on calculating and making available the own resource based on [value added tax \(VAT\)](#) adopted together with this proposal.

Three main changes are included in this amended proposal compared to the proposal made on 29 June 2011:

(1) making explicit reference to the various types of financial transactions would be redundant given the provisions laid down in the FTT Directive and the amended proposal for the ORD. It is proposed to specify the share of the minimum rates defined in the FTT Directive that should be used for the FTT-based own resource. Consequently, this share of the receipts resulting from the application of the minimum rates defined in the FTT Directive will accrue to the EU budget and the rest will accrue to the Member States budgets;

(2) the original proposal provided for the possibility that the FTT would be collected by economic operators rather than by the Member States. In line with the FTT Directive, the Member States' administrations will be responsible for collecting the FTT. Therefore, reference to economic operators is no longer necessary;

(3) regarding the new VAT own resource, the text now refers explicitly to the calculation method (set out in the proposal on the making available of the new VAT resource) which determines the basis on which to apply the share of the resource.

System of own resources of the EU: implementing measures

2011/0184(APP) - 29/06/2011 - Preparatory document

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

PROPOSED ACT: Council Regulation.

BACKGROUND: this measure is part of the "own resources package" proposed by the Commission. The Commission proposals make full use of these new possibilities by proposing the elimination of the VAT-based own resource and the creation of new own resources, and by proposing a new organisation of implementing measures for the own resources system.

The opportunity offered by this new framework has been taken to make the system sufficiently flexible within the framework and limits set out by the own resource Decision by placing all the practical arrangements for the Union's resources which should be governed by a more streamlined procedure in an implementing regulation rather than in the Decision itself.

IMPACT ASSESSMENT: no impact assessment was carried out.

LEGAL BASIS: **Article 311(4)** of the Treaty on the Functioning of the European Union (TFEU).

CONTENT: the purpose of this proposal is to lay down implementing measures as provided in the [draft Council Decision on the system of own resources of the European Union](#).

These implementing measures cover all the practical arrangements for the Union's resources which should be governed by a more streamlined procedure in order to make the system flexible within the framework and limits set out by the own resource Decision with the exception of those aspects relating to making the own resources available and to meeting cash requirements.

The proposal also presents provisions of a general nature, applicable to all types of own resources and for which appropriate parliamentary oversight is particularly important have also been included in this proposal. This means in particular, aspects of control and supervision of revenues including supplementary reporting requirements and the related powers of Commission inspectors.

These implementing measures shall be complemented, in accordance with Article 322(2) TFEU, by [regulation](#) determining the methods and procedure whereby own resources revenue shall be made available or paid to the Commission, and the measures to be applied, if need be, to meet cash requirements.

BUDGETARY IMPLICATIONS: this proposal has no implications for the EU budget.

System of own resources of the EU: implementing measures

2011/0184(APP) - 12/02/2014 - Legislative proposal

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

PROPOSED ACT: Council Regulation.

ROLE OF THE EUROPEAN PARLIAMENT: Council may adopt the act only if Parliament has given its consent to the act.

CONTENT: the draft Council Regulation sets out implementing measures for [the Council on the system of own resources of the European Union](#). It contains the following main provisions :

Budgeting of balance: for reasons of coherence, certain provisions of Council Regulation (EC, Euratom) No 1150/2000 are included in this 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.

Control and supervision measures: Member States should conduct 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, the draft regulation aims to ensure collaboration between Member States and the Commission.

Member States should, inter alia :

- carry out additional inspection measures at the Commission's request. In its request the Commission shall state the reasons for the additional inspection and may also request that certain documents be forwarded to it ;

- if the Commission so requests, associate it with the inspections which they carry out. Where the Commission is associated with an inspection, it shall have access to the supporting documents concerning establishing and making available own resources, and to any other appropriate document related to those supporting documents.

The Commission may itself carry out inspections on the spot. The agents authorised by the Commission for such inspections shall have access to these documents and Member States shall facilitate those inspections.

Authorised agents of the Commission : for the sake of consistency and clarity, provisions are laid down 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 draft Regulation sets out :

- the conditions under which authorised agents carry out their tasks, 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
- the status of seconded national experts and the possibility for the Member State concerned to object to the presence, at an inspection, of officials of other Member States.

Implementing powers: in order to ensure uniform conditions for the implementation of this Regulation, implementing powers are conferred on the Commission. The advisory procedure should be used for the adoption of implementing acts in order to establish detailed rules on reporting fraud and irregularities affecting entitlements to traditional own resources and Member States' annual reports on their inspections given the technical nature of those acts required for reporting purposes.

System of own resources of the EU: implementing measures

2011/0184(APP) - 09/11/2011 - Preparatory document

The purpose of this amended proposal is to refine the [proposal for a Regulation](#) laying down implementing measures for the system of own resources of the European Union made on 29 June. It ensures coherence:

- with the [proposed Council Directive](#) on a common system of financial transaction tax ("the FTT Directive") adopted on 28 September 2011, and
- the proposals for Council Regulations on making the [own resource based on the FTT](#) available to the EU budget and on calculating and making available the own resource based on [value added tax \(VAT\)](#) adopted together with this proposal.

Three main changes are included in this amended proposal compared to the proposal made on 29 June 2011:

(1) making explicit reference to the various types of financial transactions would be redundant given the provisions laid down in the FTT Directive and the amended proposal for the ORD. It is proposed to specify the share of the minimum rates defined in the FTT Directive that should be used for the FTT-based own resource. Consequently, this share of the receipts resulting from the application of the minimum rates defined in the FTT Directive will accrue to the EU budget and the rest will accrue to the Member States budgets;

(2) the original proposal provided for the possibility that the FTT would be collected by economic operators rather than by the Member States. In line with the FTT Directive, the Member States' administrations will be responsible for collecting the FTT. Therefore, reference to economic operators is no longer necessary;

(3) regarding the new VAT own resource, the text now refers explicitly to the calculation method (set out in the proposal on the making available of the new VAT resource) which determines the basis on which to apply the share of the resource.

System of own resources of the EU: implementing measures

2011/0184(APP) - 16/04/2014 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 362 votes to 80, with 10 abstentions, a legislative resolution on the draft Council regulation (EU, Euratom) laying down implementing measures for the system of own resources of the European Union.

Following its Committee on Budgets, Parliament **gave its consent** to the draft Council Regulation.

The Implementing Regulation is part of the global package on the reform of the system of own resources presented by the Commission in June 2011 (and revised in November 2011). It contains provisions on determining the own resources, control and supervision and reporting requirements for national authorities. It contains provisions of a general nature applicable to all types of own resources and which require appropriate parliamentary oversight.

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.

System of own resources of the EU: implementing measures

2011/0184(APP) - 04/04/2014 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Budgets adopted, in the framework of a special legislative procedure (Parliament consent), the report by Jean-Luc DEHAENE (EPP, BE) and Anne E. JENSEN (ADLE, DK) on the draft Council regulation (EU, Euratom) laying down implementing measures for the system of own resources of the European Union.

The committee recommended that the European Parliament should give its **consent** to the draft Council Regulation.

To recall, the Implementing Regulation is part of the global package on the reform of the system of own resources presented by the Commission in June 2011 (and revised in November 2011). It contains provisions on determining the own resources, control and supervision and reporting requirements for national authorities. As outlined in the draft Council decision on the system of own resources the implementing regulation contains provisions of a general nature applicable to all types of own resources and which require appropriate parliamentary oversight.

In the present draft Council regulation laying down implementing measures for the system of own resources of the European Union, the Council adapted the Commission's proposal from 2011 to the outcome of negotiations on the MFF/Own Resources, omitting the parts on the reform of the VAT own resource and the introduction of an FTT own resource that did not obtain Council's support.