














Procedure file

Basic information		
NLE - Non-legislative enactments Regulation	2018/0131(NLE)	Awaiting final decision
<p>Making available the own resources based on the common consolidated corporate tax base, on the European Union emissions trading system and on plastic packaging waste that is not recycled, and measures to meet cash requirements</p>		
<p>Subject 8.70.01 Financing of the budget, own resources</p>		
<p>Legislative priorities Multiannual Financial Framework 2021-2027</p>		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 Budgets		10/10/2019
		 FERNANDES José Manuel	10/10/2019
		 HAYER Valérie	
		Shadow rapporteur	
		 GUALMINI Elisabetta	
		 CORMAND David	
		 LAPORTE Hélène	
		 ZÍLE Roberts	
		 OMARJEE Younous	
		 PAPADIMOULIS Dimitrios	
	Former committee responsible		
	 Budgets		16/05/2018
		 LEWANDOWSKI Janusz	16/05/2018
		 DEPREZ Gérard	
	Committee for opinion	Rapporteur for opinion	Appointed
	 Budgetary Control	The committee decided not to	

give an opinion.

ENVI Environment, Public Health and Food Safety

The committee decided not to give an opinion.

Former committee for opinion

CONT Budgetary Control

ENVI Environment, Public Health and Food Safety

29/05/2018



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Council of the European Union
European Commission



Commission DG

[Health and Food Safety](#)

Commissioner

OETTINGER Günther

Key events

02/05/2018	Initial legislative proposal published	COM(2018)0326	
31/05/2018	Committee referral announced in Parliament		
21/10/2019	Committee referral announced in Parliament		
16/12/2020	Legislative proposal published	13142/2020	
17/03/2021	Vote in committee		
18/03/2021	Committee report tabled for plenary, 1st reading/single reading	A9-0048/2021	
24/03/2021	Debate in Parliament		
25/03/2021	Results of vote in Parliament		
25/03/2021	Decision by Parliament	T9-0104/2021	Summary

Technical information

Procedure reference	2018/0131(NLE)
Procedure type	NLE - Non-legislative enactments
Procedure subtype	Consultation of Parliament
Legislative instrument	Regulation
Legal basis	Treaty on the Functioning of the EU TFEU 322-p2; Treaty on the Functioning of the EU TFEU 311 -a3
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Awaiting final decision
Committee dossier	BUDG/9/00287

Documentation gateway

Initial legislative proposal	COM(2018)0326	02/05/2018	EC	
Committee of the Regions: opinion	CDR2389/2018	09/10/2018	CofR	
Court of Auditors: opinion, report	N8-0011/2019 OJ C 431 29.11.2018, p. 0001	09/10/2018	CofA	Summary
Legislative proposal	13142/2020	16/12/2020	CSL	

Committee draft report		PE680.982	03/03/2021	EP	
Amendments tabled in committee		PE689.700	08/03/2021	EP	
Committee report tabled for plenary, 1st reading/single reading		A9-0048/2021	18/03/2021	EP	
Text adopted by Parliament, 1st reading/single reading		T9-0104/2021	25/03/2021	EP	Summary
Commission response to text adopted in plenary		SP(2021)260	27/04/2021	EC	

Making available the own resources based on the common consolidated corporate tax base, on the European Union emissions trading system and on plastic packaging waste that is not recycled, and measures to meet cash requirements

Opinion No 5/2018 of the Court of Auditors.

The financing system for the EU budget has not been significantly reformed since 1988. The Commission has proposed changing this financing system for the future budget under the 2021-2027 Multi-annual Financial Framework (MFF) by:

- reforming existing own resources, which will make up 87 % of EU revenue: keeping TOR but with lower rate of collection costs, maintaining the GNI-based own resource and simplifying the own resource based on VAT;
- introducing a basket of three new own resources, which together will make up 12 % of EU revenue: one based on the Common Consolidated Corporate Tax Base (CCCTB), one based on the European Union (EU) Emissions Trading System (ETS) and one based on plastic packaging waste that is not recycled;
- phasing out the corrections that exist in the current system;
- increasing the ceilings for own resources to overcome the impact of Brexit and the integration of European Development Fund (EDF) into the EU budget, as well as to cover financial liabilities linked to loans or financial facilities guaranteed from the EU budget.

Assessment

The proposed new EU financing system took on board a number of the key principles of the reform, but not all and the financing system remains complex. It is of the opinion that a single regulation with a comprehensive set of own resources provisions would simplify the system and make it more transparent.

After having assessed the Commission's proposals, the Court of Auditors considers that the proposed own resource based on the EU ETS does not create an additional incentive for Member States to reduce greenhouse gas emissions. In addition, it is not a stable resource since the auction prices of the emission allowances are highly volatile. In addition, the quality of the data used to calculate the own resource based on plastic packaging waste should be improved.

Lastly, as regards the proposed new own resources, the audit powers in respect of those based on the CCCTB and plastic packaging waste may be restricted.

Recommendations

The Court of Auditors recommends that the Commission re-examine its proposals for new own resources and take the following measures:

- CCCTB-based own resource: the Commission should carefully assess the likelihood of this resource coming into existence during the next MFF and the implications of any delay;
- EU ETS-based own resource: the Commission should clarify in its proposal that this resource does not create an additional incentive for Member States to reduce greenhouse gas emissions. It should also analyse the impact of the volatility associated with this source of revenue;
- plastic packaging waste-based own resource: the Commission should analyse how the amounts expected to be collected from this resource may decrease due to changes in the behaviour of households and economic operators.

Making available the own resources based on the common consolidated corporate tax base, on the European Union emissions trading system and on plastic packaging waste that is not recycled, and measures to meet cash requirements

The European Parliament adopted by 540 votes to 109, with 38 abstentions, a legislative resolution on the draft Council Regulation on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income.

The proposed regulation aims to set the rules under which Member States make the own resource based on non-recycled plastic packaging waste available to the Commission.

The regulation covers primarily the rights and obligations of the Member States and of the Commission in the levying, collection, and transfer of the amounts due of the plastic levy, a statistics-based national contribution. It includes provisions on the conservation of documents,

administrative cooperation, entry into the accounts and reporting, the calculation method, treasury and accounting arrangements, adjustments of previous years, the bringing forward of twelfths, late payment interests and comitology procedures.

Parliament approved the Council's draft subject to amendments calling for the deletion of provisions that would create a rapid review procedure to resolve any disputes that may arise between a Member State and the Commission concerning the amount of any adjustments to the statements relating to the own resource based on non-recycled plastic packaging waste or concerning whether an alleged failure to provide data can be attributed to a Member State.