








Procedure file

Basic information		
NLE - Non-legislative enactments Regulation	2018/0131(NLE)	Awaiting committee decision
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		
Subject 8.70.01 Financing of the budget, own resources		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 Budgets	 LEWANDOWSKI Janusz	16/05/2018 16/05/2018
		 DEPREZ Gérard	
		Shadow rapporteur	
		 OMARJEE Younous	
Council of the European Union European Commission	Committee for opinion	Rapporteur for opinion	Appointed
	 Budgetary Control		
	 Environment, Public Health and Food Safety	 BELET Ivo	29/05/2018
	Commission DG Health and Food Safety	Commissioner OETTINGER Günther	

Key events			
02/05/2018	Legislative proposal published	COM(2018)0326	Summary
31/05/2018	Committee referral announced in Parliament, 1st reading/single reading		

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 311 -a3; Treaty on the

	Functioning of the EU TFEU 322-p2
Stage reached in procedure	Awaiting committee decision
Committee dossier	BUDG/8/13044

Documentation gateway					
Legislative proposal		COM(2018)0326	02/05/2018	EC	Summary
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

2018/0131(NLE) - 02/05/2018 Legislative proposal

PURPOSE: to lay down provisions necessary to determine the methods and procedure whereby Member States make the new own resources available to the Commission.

PROPOSED ACT: Council Regulation.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

BACKGROUND: this initiative is part of the broader legislative package on own resources which the Commission is proposing together with a [Regulation](#) laying down the multiannual financial framework for the period 2021-2027. It includes the Own Resources Decision referred to above, a new implementing measures [Regulation](#) for all Own Resources, current and new, and an amendment to the [Regulation](#) for the Value Added Tax based Own Resources.

As a reminder, the proposed new Own Resources [Decision](#) introduces three new Own Resources, based on the Common Consolidated Corporate Tax Base, on the EU Emissions Trading System and on Plastic packaging waste that is not recycled.

It is necessary to lay down the provisions necessary to determine the arrangements and procedures under which the Member States make these new own resources available to the Commission. The proposed Regulation would complement [Council Regulation \(EU, Euratom\) No 609/2014](#) laying down measures for the implementation of the European Union's own resources system, which will remain applicable to existing own resources.

CONTENT: the practical arrangements proposed in this Regulation implement the system set out in the proposed Own Resources Decision, and complement the current system for Own Resources by adapting it to the new Own Resources.

In concrete terms, the proposed Regulation deals with:

- the calculation, establishment and making available of the new Own Resources;
- conservation of supporting documents;
- administrative cooperation;
- accounts to be kept for Own Resources, the timing for making them available and for making corrections and adjustments;
- where necessary, provisions concerning cash requirements.

The proposal establishes the calculation of the applicable rate for the Own Resource based on Gross National Income, complementing Article 5 of Regulation (EU, Euratom) No 609/2014. The amount of Gross National Income should be calculated once the amounts of all the other Own Resources and of the financial contributions to supplementary research and technological development programmes and other revenue are known. This would ensure the residual character of the Gross National Income Own Resource.