















# Procedure file

Basic information	
APP - Consent procedure	2018/0132(APP)
Implementing measures for the system of own resources of the European Union	
Repealing Regulation (EU, Euratom) No 608/2014 <a href="#">2011/0184(APP)</a>	
Subject 8.70.01 Financing of the budget, own resources	
Legislative priorities <a href="#">Multiannual Financial Framework 2021-2027</a>	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 <a href="#">Budgets</a>		10/10/2019
		 <a href="#">FERNANDES José Manuel</a>	10/10/2019
		 <a href="#">HAYER Valérie</a>	
		Shadow rapporteur	
		 <a href="#">GUALMINI Elisabetta</a>	
		 <a href="#">CORMAND David</a>	
		 <a href="#">LAPORTE Hélène</a>	
		 <a href="#">ZÍLE Roberts</a>	
		 <a href="#">OMARJEE Younous</a>	
	 <a href="#">PAPADIMOULIS Dimitrios</a>		
	Former committee responsible		
	 <a href="#">Budgets</a>		
	Committee for opinion	Rapporteur for opinion	Appointed
	 <a href="#">Budgetary Control</a>		
	Former committee for opinion		
	 <a href="#">Budgetary Control</a>		
Council of the European Union	Commission DG	Commissioner	
European Commission	<a href="#">Secretariat-General</a>	OETTINGER Günther	

Key events			
02/05/2018	Preparatory document	<a href="#">COM(2018)0327</a>	
06/12/2020	Legislative proposal published	10045/2020	
08/03/2021	Committee referral announced in Parliament		
17/03/2021	Vote in committee		
17/03/2021	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A9-0047/2021</a>	
24/03/2021	Results of vote in Parliament		
24/03/2021	Debate in Parliament		
25/03/2021	Decision by Parliament	<a href="#">T9-0093/2021</a>	Summary
30/04/2021	Act adopted by Council after consultation of Parliament		
11/05/2021	Final act published in Official Journal		

Technical information	
Procedure reference	2018/0132(APP)
Procedure type	APP - Consent procedure
Procedure subtype	Legislation
	Repealing Regulation (EU, Euratom) No 608/2014 <a href="#">2011/0184(APP)</a>
Legal basis	Treaty on the Functioning of the EU TFEU 312-p2; Euratom Treaty A 106a-pa
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	BUDG/9/00290

Documentation gateway					
Preparatory document		<a href="#">COM(2018)0327</a>	02/05/2018	EC	
Committee of the Regions: opinion		<a href="#">CDR2389/2018</a>	09/10/2018	CofR	
Reasoned opinion	SE_PARLIAMENT	<a href="#">PE638.495</a>	10/05/2019	NP	
Legislative proposal		10045/2020	07/12/2020	CSL	
Committee draft report		<a href="#">PE681.003</a>	03/03/2021	EP	
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A9-0047/2021</a>	17/03/2021	EP	
Text adopted by Parliament, 1st reading/single reading		<a href="#">T9-0093/2021</a>	25/03/2021	EP	Summary

Final act
<a href="#">Regulation 2021/768</a>

## Implementing measures for the system of own resources of the European Union

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The European Parliament adopted by 560 votes to 48 with 82 abstentions a legislative resolution on the draft Council regulation laying down implementing measures for the system of own resources of the European Union and repealing Regulation (EU, Euratom) No 608/2014.

Parliament gave its consent to the draft Council regulation.

The Regulation laying down implementing measures for the system of own resources (IMSOR) is part of the legislative package presented by the Commission in May 2018.

The IMSOR as submitted in 2018 included provisions of a general and technical nature that are applicable to all categories of own resources and that would benefit from a better involvement of the European Parliament in the legislative procedure.

The Council made substantial changes on the Commission proposal. The provisions to be taken up in the IMSOR are listed in Article 10 of the Own Resources Decision as adopted by the Council December 2020. In particular, Article 10 no longer includes any provisions pertaining to new own resources based on the European Emissions Trading System (ETS) and the Common Consolidated Corporate Tax Base (CCCTB) because these categories of own resources were not taken up in the Council Decision of December 2020.

Moreover, the Council did not retain in the IMSOR any provisions related to the determination of the applicable call rates. These are now to be determined entirely in the own resources decision itself.

The draft Council Regulation as referred to the European Parliament contains provisions on the definition and calculation of the annual balance (usually a surplus) as well as control, supervision and reporting requirements for national authorities.