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Basic information			
APP - Consent procedure	2018/0132(APP)	Awaiting final decision	
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="#">LAPORTE Hélène</a>	
		 <a href="#">CORMAND David</a>	
		 <a href="#">ZĪLE Roberts</a>	
		 <a href="#">OMARJEE Younous</a>	
		 <a href="#">PAPADIMOULIS Dimitrios</a>	
	Former committee responsible		
	 <a href="#">Budgets</a>		16/05/2018
		 <a href="#">LEWANDOWSKI Janusz</a>	16/05/2018
		 <a href="#">DEPREZ Gérard</a>	
Committee for opinion	Rapporteur for opinion	Appointed	
 <a href="#">Budgetary Control</a>	The committee decided not to give an opinion.		



## Key events

02/05/2018	Preparatory document	<a href="#">COM(2018)0327</a>	
07/12/2020	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	Debate in Parliament		
25/03/2021	Decision by Parliament	<a href="#">T9-0093/2021</a>	Summary

## 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	Euratom Treaty A 106a-pa; Treaty on the Functioning of the EU TFEU 312-p2
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Awaiting final decision
Committee dossier	BUDG/9/00290

## Documentation gateway

Preparatory document		<a href="#">COM(2018)0327</a>	02/05/2018	EC	Summary
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		PE681.003	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

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## 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.