







Procedure file

Basic information	
NLE - Non-legislative enactments Regulation	2022/0071(NLE) Awaiting committee decision
Methods and procedure for making available own resources based on the Emissions Trading System, the Carbon Border Adjustment Mechanism and reallocated profits and on the measures to meet cash requirements	
Subject 8.70.01 Financing of the budget, own resources	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 Budgets		05/05/2022
		 FERNANDES José Manuel	05/05/2022
		 HAYER Valérie	
	Committee for opinion	Rapporteur for opinion	Appointed
	 Environment, Public Health and Food Safety		
	 Budgetary Control	The committee decided not to give an opinion.	
	 Economic and Monetary Affairs	The committee decided not to give an opinion.	
Council of the European Union			
European Commission	Commission DG Budget	Commissioner HAHN Johannes	
European Court of Auditors			

Key events			
14/03/2022	Legislative proposal published	COM(2022)0101	Summary
04/04/2022	Committee referral announced in Parliament		

Technical information	
Procedure reference	2022/0071(NLE)
Procedure type	NLE - Non-legislative enactments
Procedure subtype	Consultation of Parliament
Legislative instrument	Regulation
Legal basis	Euratom Treaty A 106a-pa; Treaty on the Functioning of the EU TFEU 322-p2
Mandatory consultation of other institutions	European Court of Auditors

Stage reached in procedure	Awaiting committee decision
Committee dossier	BUDG/9/08610

Documentation gateway					
Legislative proposal		COM(2022)0101	14/03/2022	EC	Summary

Methods and procedure for making available own resources based on the Emissions Trading System, the Carbon Border Adjustment Mechanism and reallocated profits and on the measures to meet cash requirements

PURPOSE: to amend the implementing measures of the European Union's own resources system.

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: the [proposed Council Decision](#) amending Council Decision amending the Own Resources Decision 2020/2053 adopted on 22 December 2021 adds a three new own resources to the EU budget.

These proposed new own resources will be based on the EU Emissions Trading Scheme for greenhouse gas emission allowances, the Carbon Border Adjustment Mechanism and include a national contribution to the EU budget based on the share of residual profits of multinational enterprises, as reallocated to Member States pursuant to the Council Directive on implementation of the global agreement on re-allocation of taxing rights the Commission will table in the course of 2022.

These own resources should be made available to the Union on the best possible terms. Accordingly, it is appropriate to lay down the rules under which Member States make these own resources available to the Commission.

CONTENT: the proposed regulation lays down the rules for the calculation of the Emission Trading Scheme-based own resource, the Carbon border adjustment mechanism-based own resource and the re-allocated profits-based own resource, the making available to the Commission of these own resources as well as measures to meet cash-flow needs, and determines the calculation of the applicable rate of the GNI-based own resource referred to in decision (EU, Euratom) 2020/2053.

In concrete terms, the proposed regulation covers:

- the conservation of supporting documents;
- administrative cooperation;
- the effects on the GNI-based own resource: the proposal ensures the residual character of the GNI-based own resource;
- the adaptation of the provisions on accounts and reporting to take account of the new own resources;
- accounting corrections for the EU ETS-based own resource: the proposal aligns the provision for the EU ETS-based own resource with what is already provided for traditional own resources;
- the methods for calculating the EU ETS-based own resources, the Carbon Border Adjustment Mechanism-based own resource and the reallocated profits;
- the availability of the EU ETS-based own resource, the Carbon Border Adjustment Mechanism-based own resource and the reallocated profits-based own resource;
- interest on amounts made available belatedly;
- the possibility for Member States to make available under reservation amounts related to corrections and adjustments to the own resources based on the Carbon Border Adjustment Mechanism and the reallocated profits;
- the introduction of a review procedure in case of a manifest disagreement between a Member State and the Commission regarding corrections and adjustments to own resources based on the Carbon Border Adjustment Mechanism and reallocated profits;
- requirements on management of cash resources and the execution of payment orders.

The proposal states that the regulation will enter into force at the same time as the amended Own Resources Decision.

The budgetary impact is estimated at EUR 4.572 million in commitment appropriations for the period 2023-2027.

Transparency			
BILBAO BARANDICA Izaskun	Member	07/06/2022	ArcelorMittal