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'A' ITEM NOTE

From:	General Secretariat of the Council
To:	Council

Subject:	Multiannual Financial Framework (MFF) 2021-2027 and Recovery Package - Proposal for a Council Regulation laying down the multiannual financial framework for the years 2021-2027 - ADOPTION
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1. Delegations will find in Annex to this document two statements, made respectively by Austria and Poland. No other statements were received.
2. No delegation has signalled an intent to abstain or vote against the proposed regulation.

Statement by Austria

The Commission's declaration regarding climate contributions per programme indicates the following for the „International Thermonuclear Experimental Reactor“ (ITER): an expected contribution of 100% in view of achieving an overall target of at least 30% of the total amount of the Union budget and NGEU expenditures. In this context, Austria recalls that the targets in sectoral legislation/programmes shall comply with the objective of EU climate neutrality by 2050 and contribute to achieving the Union's new 2030 climate targets. However, ITER will not contribute to achieving the Union's new 2030 climate targets and the objective of EU climate neutrality by 2050 as the research and experimental reactor will not produce any electric energy within the next years. Likewise, even the follow-up project DEMO (DEMONstration power plant) will not yet be in a position to contribute to the goals of the Paris Agreement. It will rather lead to a net negative effect in CO₂ emissions during its construction.

Given,

- that the European Court of Auditors has highlighted that the EU climate coefficients applied in certain areas failed to respect the conservativeness principle developed by the World Bank and
- that these coefficients also diverge from the OECD classification framework and
- don't account for the negative impacts of investments,

EU expenditure for ITER should not be counted as a contribution to the overall climate target of 30%.

Statement by Poland

The full implementation in good faith of the European Council conclusions and the related statements by the Commission on the interpretation and application of the regulation on a general conditionality for the protection of the Union budget pertains to Poland's vital national interests and is a precondition of Poland's consent to any legislative act related to the multiannual financial framework for the years 2021 to 2027, including Next Generation EU.
