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'I' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
No. Cion doc.:	8359/18 + ADD 1 (COM(2018) 327 final + ANNEX)
Subject:	Council Regulation (EU, Euratom) laying down implementing measures for the system of own resources of the European Union and repealing Regulation (EU, Euratom) No 608/2014 – <i>Request for the consent of the European Parliament</i>

1. On 4 May 2018, the Commission submitted a proposal for a Council Regulation laying down implementing measures for the system of own resources of the European Union¹. The proposed Council Regulation is part of the package of proposals on a new own resources system made in the context of the new multiannual financial framework (MFF) 2021-2027, together with the Commission's proposal for a Council Decision on the system of own resources of the European Union², the Commission's proposal for a Council Regulation on the methods and procedure for 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 on the measures to meet cash requirements³, and the Commission's proposal for a Council Regulation amending Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax⁴.

¹ Doc. 8359/18 + ADD 1.

² Doc. 8357/18 + ADD 1 + ADD 2.

³ Doc. 8358/18.

⁴ Doc. 8360/18.

2. The proposal includes provisions of a general nature applicable to all categories of own resources, covering the procedure for calculating and budgeting the annual budgetary balance, the provisions and arrangements necessary for controlling and supervising the collection of own resources and any relevant reporting requirements. The legal architecture of the own resources legislative package, including the proposal for a Council Regulation laying down implementing measures for the system of own resources of the European Union, was discussed at the Working Party on Own Resources on 20 July 2018.
3. The special meeting of the European Council of 17-21 July 2020 adopted European Council conclusions covering also the revenue for the MFF 2021-2027⁵.
4. The Presidency translated the political guidance provided by the European Council on 21 July 2020 into compromise proposals, which were discussed at the informal videoconference of the members of the Working Party on Own Resources on 22 July 2020 and at the meeting of the Working Party on Own Resources on 27 July 2020.
5. On 29 July 2020, the Permanent Representatives Committee gave its broad approval on the text of the draft Council Regulation laying down implementing measures for the system of own resources of the European Union⁶, subject to legal-linguistic revision.
6. The text of the Presidency compromise proposal was further discussed at the informal videoconferences of the members of the Working Party on Own Resources on 8 October 2020, 22 October 2020, 17 November 2020, 15 December 2020 and 29 January 2021.
7. On 29 January 2021, the members of the Working Party on Own Resources reached agreement on the text of the draft Council Regulation, as set out after legal-linguistic finalisation in document 10045/20 + COR 1 (nl).

⁵ EUCO 10/20.

⁶ Doc. 9830/20.

8. In accordance with Article 311, fourth paragraph of the Treaty on the Functioning of the European Union (TFEU), the Council shall lay down implementing measures for the Union's own resources system after obtaining the consent of the European Parliament.
9. The Permanent Representatives Committee is invited to:
- agree in principle on the draft Council Regulation laying down implementing measures for the system of own resources of the European Union, as set out after legal-linguistic finalisation in document 10045/20 + COR 1 (nl);
 - decide, in accordance with the first subparagraph of Article 12(1) of the Council's Rules of Procedure and Article 1 of Council Decision 2020/430⁷, as further extended by Council Decision 2021/26⁸, that the Council uses the written procedure to approve the forwarding of the draft Council Regulation laying down implementing measures for the system of own resources of the European Union, as set out after legal-linguistic finalisation in document 10045/20 + COR 1 (nl), to the European Parliament for its consent in accordance with Article 311, fourth paragraph TFEU.
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⁷ Council Decision (EU) 2020/430 of 23 March 2020 on a temporary derogation from the Council's Rules of Procedure in view of the travel difficulties caused by the COVID-19 pandemic in the Union (OJ L 88 I, 24.3.2020, p. 1).

⁸ Council Decision (EU) 2021/26 of 12 January 2021 further extending the temporary derogation from the Council's Rules of Procedure introduced by Decision (EU) 2020/430, and extended by Decisions (EU) 2020/556, (EU) 2020/702, (EU) 2020/970, (EU) 2020/1253 and (EU) 2020/1659, in view of the travel difficulties caused by the COVID-19 pandemic in the Union (OJ L 11, 14.01.21, p. 19).