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## OUTCOME OF PROCEEDINGS

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From:	General Secretariat of the Council
On:	18 November 2024
To:	Delegations
No. prev. doc.:	14949/24
Subject:	Council conclusions on the European Court of Auditors' special report No 16/2024: EU revenue based on non-recycled plastic packaging waste: A challenging start hindered by data that is not sufficiently comparable or reliable - <i>Council conclusions (18 November 2024)</i>

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Delegations will find in the annex the Council conclusions on the European Court of Auditors' special report No 16/2024 entitled "EU revenue based on non-recycled plastic packaging waste: A challenging start hindered by data that is not sufficiently comparable or reliable", approved by the Council (Agriculture and Fisheries) at its 4057th meeting held on 18 November 2024.

**COUNCIL CONCLUSIONS**

**on special report No 16/2024 by the European Court of Auditors: EU revenue based on non-recycled plastic packaging waste – A challenging start hindered by data that is not sufficiently comparable or reliable**

THE COUNCIL OF THE EUROPEAN UNION:

1. WELCOMES the special report No 16/2024 (hereafter referred to as “the report”) by the European Court of Auditors (hereafter referred to as "the Court") and TAKES NOTE of the replies of the Commission to the report;
2. NOTES that the Court’s assessment was carried out at a very early stage of implementation while the first verification cycle in the Member States is still ongoing and that the Court’s findings are based on data of the year 2021, which was a challenging one due to the COVID-19 pandemic and the plastic-based own resource being the first major change in the own resources system since 1988; and CONSIDERS that, while the Court’s report mainly focuses on the framework set up for managing the plastic-based own resource, it still provides indications that could be relevant for new own resources that may be introduced in the future, especially for those that are based on statistics;
3. TAKES NOTE of the findings of the report, in particular that:
  - the introduction of the new own resource based on non-recycled plastic packaging waste did not go smoothly due to insufficient preparation and to the fact that the Commission’s support, while relevant and welcomed by the Member States, was not provided in a timely manner,

- the late adoption of key legal requirements, mainly concerning the compilation methods and their balancing as well as the measurement of the amounts recycled, adversely affected the comparability and reliability of data and prevented the harmonised introduction of the own resource, thus resulting in national contributions not being calculated on the same basis across Member States,
- the lack of comparability and reliability of underlying data resulted in significantly under-estimated forecasts, which had an impact on the predictability of national budgets, with the GNI-based own resource temporarily compensating the difference,
- in general, the placed-on-the-market method may underestimate and the waste analysis method tends to overestimate the volume of non-recycled plastic packaging waste,
- the new plastic-based own resource requires further reflections on elements such as the limited assurance that the waste declared as recycled is actually recycled in all cases,
- although Commission's inspections follow well-established processes, they are not sufficient to address the most significant risks to data compilation, e.g. the legislation does not require the Commission to carry out checks on the processing of waste received by recyclers; moreover, the fact that the Commission does not have harmonised criteria for assessing the need for direct verification poses a risk to the application of a consistent approach across Member States;

4. STRESSES the essential need for comparability and reliability of data used for the system of own resources of the Union, both for current and possible new own resources; in this respect, ACKNOWLEDGES the fact that data quality is critical not only for forecasting purposes but also for calculating the final amount of own resources to be made available by Member States to the EU budget;

5. TAKES NOTE that the Court, in its report, attributed the significant underestimation in the forecasts to the Member States, while these were based on compromises between the Commission and national authorities; UNDERLINES the importance of improving the forecasting of the plastic-based own resource to avoid large differences between the amounts estimated and the actual amount of non-recycled plastic packaging waste;
6. ENCOURAGES Member States to work with the Commission (in particular through Eurostat, where relevant) in order to improve the forecasting, implementation and calculation methods of the plastic-based own resource with the aim to ensure that, by the end of the verification cycle, the inaccuracies resulting from the different methodologies are properly balanced and adjusted; in this regard, CALLS ON the Commission to continue taking the necessary measures to establish corrected own resources amounts as soon as definitive data is available;
7. SUPPORTS the Court's recommendations and INVITES the Commission (in particular through Eurostat, where relevant) to:
  - take into account the lessons learnt from the introduction of the plastic-based own resource when preparing and, where appropriate, submitting proposals for new own resources, in particular, relying on underlying data that is comparable, robust and available beforehand, and on the necessary implementing measures, as well as the relevant definitions, being in place in a timely and consistent manner,
  - support Member States in addressing the difficulties that could pose challenges on the implementation of the current calculation methodology of the plastic-based own resource,
  - support Member States in applying the relevant calculation methodology for new own resources in a harmonised way across Member States, already in time for their introduction,
  - work towards the simplification and streamlining of the implementing rules for the plastic-based own resource as well as for the system of own resources of the Union, especially to strengthen the predictability of national contributions.