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CONTENTS

Page

Non-legislative activities

3.	Communication on fiscal policy guidance for 2023, including the state of play on the economic governance review	3
4.	Follow-up to the informal meeting of Heads of State or Government on 10 and 11 March 2022.....	3
7.	EU budget: Recommendation on the discharge to be given to the Commission in respect of the implementation of the budget for 2020.....	3
8.	EU budget: Conclusions on the budget guidelines for 2023	3
ANNEX - Statements for the Council minutes.....		4

Non-legislative activities

3. **Communication on fiscal policy guidance for 2023, including the state of play on the economic governance review** 6778/22
Presentation by the Commission
Exchange of views

On the basis of a Commission communication on fiscal policy guidance for 2023, the Council had an exchange of views on fiscal policy and the state of play regarding the economic governance review. The Commission presented a draft new temporary framework for state aid in the context of the situation in Ukraine.

4. **Follow-up to the informal meeting of Heads of State or Government on 10 and 11 March 2022**
Information from the Presidency

The Presidency informed about the main results of the informal meeting of Heads of State or Government.

7. **EU budget: Recommendation on the discharge to be given to the Commission in respect of the implementation of the budget for 2020** 6001/1/22 REV 1
+ 6001/22 ADD 1
Adoption

The Council adopted the recommendation on the discharge to be given to the Commission in respect of the implementation of the general budget for the European Union for the financial year 2020, with the Netherlands voting against and Sweden abstaining.

Sweden and the Netherlands presented a statement, as set out in the Annex (page 5).

8. **EU budget: Conclusions on the budget guidelines for 2023** 6000/22 + ADD 1
Approval

The Council approved conclusions setting out its priorities for the Union's budget for the year 2023 (doc. 6000/22 ADD 1). The conclusions will be forwarded to all Union institutions and will be used as a point of reference for the upcoming budget negotiations with the European Parliament.

Statements to the non-legislative "B" items set out in doc. 6928/22

Ad "B" item 7: **EU budget: Recommendation on the discharge to be given to the Commission in respect of the implementation of the budget for 2020**
Adoption

JOINT STATEMENT BY SWEDEN AND THE NETHERLANDS

“Sweden and the Netherlands

- Underline the important and independent role of the European Court of Auditors (the Court) as the Union’s external auditor. Through its work on the examination of the accounts of the revenue and expenditure of the Union, as stated in article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court contributes to accountability, transparency and sound financial management. This enhances public trust in the European Union as a whole.
- Specifically underline the importance of the annual audit report of the Court, the role of the Court in the annual discharge procedure, and its opinion and recommendations in this process as set out in article 319 TFEU on the implementation of the annual budget and discharge.
- Deeply regret that the estimated error rate for expenditure as observed by the Court was found to be both material and pervasive and remains above the materiality threshold of 2%. This has led the Court to give an adverse opinion on the legality and regularity of expenditures for the year 2020.
- Call upon the European Commission and Member States to attach great value to the Court’s conclusions and to implement the recommendations, especially regarding reimbursement-based payments and the management and control of the EU budget.
- Are concerned about the lack of effectiveness and efficiency in parts of EU expenditure and the issues related to performance highlighted by the Court. A responsible and efficient use of EU-funds is especially important given the increased ambition in the MFF and of the Recovery package. To ensure trust and legitimacy it is essential that the EU-budget efficiently delivers true value to EU-citizens.
- Call for the implementation of less complex funding rules and implementation procedures.
- See the evaluation of the performance of the EU budget, and the results achieved, as an essential and integral part of the annual evaluation.”

Statements to the non-legislative "A" items set out in doc. 6930/22

Ad "A" item 4: **Council Implementing Regulation as regards the update of the VAT
and/or excise duty exemption certificate**
Adoption

STATEMENT BY THE COMMISSION

“With regard to the adjustment of the certificate used as supporting document for the exemption provided for under Article 151 of Directive 2006/112/EC and Article 13 of Directive 2008/118/EC, the Commission takes note of the need for further technical amendments of the certificate, notably to align with the one put in place in the field of excise duties.

The Commission acknowledges the desire to keep the exemption certificate aligned to both VAT and excise duties’ rules and will, as part of an assessment of the feasibility and costs of transforming the certificate into an electronic form and introducing an electronic procedure, examine any updates to the content of the certificate put forward by Member States.”
