



Council of the European Union
General Secretariat

Brussels, 13 January 2025

WK 34/2025 INIT

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MEETING DOCUMENT

From:	General Secretariat of the Council
To:	Working Party on Own Resources
Subject:	Presidency questionnaire on improving the current own resources system

In view of the meeting of the WP on Own Resources on 20 January 2025, delegations will find attached the Presidency's questionnaire on improving the current own resources system.

**Improving the current own resources system:
Questionnaire to the Working Party on Own Resources**

Every year, the European Court of Auditors (ECA) audits the revenue side of the EU budget within the discharge procedure. In its yearly opinion for 2023, as has always been the case, the ECA confirms that the revenue underlying the accounts is legal and regular in all material respects. While the ECA assessment is positive on the revenue as such, the Presidency would like to discuss whether there is scope to improve the system of own resources without undermining the regular and timely payments to the EU budget, which are crucial to stable financing of the EU priorities and policies.

In this regard, and as one of the deliverables of the Working Party on Own Resources (WPOR) in the first semester of 2025, the Polish Presidency would like to draft a **Presidency report on the functioning of the current own resources system, in particular as regards the technical and practical application of its rules**, including of its Implementing Regulations. The intention of the Presidency is not to anticipate the Commission's targeted review on the functioning of the review procedure expected by the end of 2026 at the latest in accordance with Regulation 2022/615 of 5 April 2022 (amended MAR).

The report would be presented to the ECOFIN Council and would also have the aim of informing the Commission on the matter.

The Presidency would like to hold an initial discussion of the technical questionnaire at the first meeting of the WPOR on 20 January. The WPOR members are invited **to send written comments by the end of January**. Based on these inputs, the recommendations for improvements of the current system could be formulated and discussed during the following WPOR meetings.

This strand of technical work is independent from the more political work on new own resources (NOR). Following the work of previous presidencies on NOR, the Presidency intends to advance on the matter as well from February, constituting the second strand of work of the WPOR.

Entire OR system

1. How do you assess the technical functioning of the OR system? If you consider that changes to the OR system are needed, which area(s) would you identify as candidate(s) for amendments?

Own resources

2. Concerning the GNI OR, TOR, VAT OR, and the plastic-based OR, and building on the recent Commission report on VAT as well as the work done by the WPOR under Hungarian Presidency on the plastic-based OR¹:
 - Can you indicate any challenges in the functioning of these OR?
 - Can you suggest any changes?
 - Please explain what are the reasons behind and in which way the changes would improve the respective OR?

¹ See docs. 16919/24 and 15924/24.

Specific issues

3. Merging of current MARs: Do you support the Commission's position, i.e. combining the three MARs only after the Council has taken a decision on the creation of NOR? Or would you rather support the idea that the Commission presents a proposal combining the two existing MARs complemented by the relevant provisions on potential NOR, already as part of the next revision of the Own Resources Decision within the framework of the MFF 2028+?
4. Unified review procedure on making OR available (regarding additional calls for payments not the monthly contributions): There are different rules governing disputes between the Commission and the Member States in TOR cases, VAT OR and plastic-based OR. In the case of the GNI contribution, no procedure is foreseen at all, rather, the GNI expert group expresses its views regarding the comparability, reliability and exhaustiveness of gross national income ('GNI') calculations, examines any issues in the implementation of Regulation 2019/516 and issues annual opinions on the appropriateness of the GNI data submitted.

Would you see merits in introducing a single review procedure on making OR available, as suggested the ECA in its opinion², and if so, that would also include GNI? Would you support the idea that a review procedure may be concluded by a Commission decision?

5. Unified rules for adjustments to the OR of previous financial years: According to the amended MAR, *the date of payment by the Member States of the adjustments to the VAT and GNI-based own resources of previous financial years is moved to March of the following year to enhance predictability for the national budgetary procedures.*

Should the adjustments to the plastic-based OR be moved to March, by analogy to the VAT and GNI OR?

6. Calculation methods of OR: method of OR plastic calculation and statistical method of TOR losses calculation attributable to the Member States.

The Commission Implementing Regulation 2023/595 of 16 March 2023 establishing the form for the statement relating to the OR based on non-recycled plastic packaging waste pursuant to Council Regulation 2021/770 should define according to Article 1 *the form for the statement relating to the own resource based on non-recycled plastic packaging waste*. This Implementing Regulation defines calculation methods for the amounts of the non-recycled plastic packaging waste (indicates two obligatory calculations methods and corrections to be applied and the obligation of balancing the results).

Would you be in favour to explore the possibility to transfer the provisions on the method of non-recycled plastic packaging waste calculation for OR purposes to the MAR instead of having them in the Commission implementing act establishing the form of the statement, on which the Member States' representatives are consulted in accordance with the advisory procedure under Comitology (through the committee established by Article 39 of Directive 2008/98/EC)?

² [ECA Opinion no 2/2021](#) (see paragraphs 25 to 35 and Suggestion 2).

The CJEU judgement in case C-213/19 allowed under several conditions, and where necessary and justified, the use of statistical methods to quantify losses of TOR in cases where the impossibility to quantify TOR losses based on import transactions is the consequence of lack of data due to insufficient actions by a Member State and/or an insufficient cooperation of a Member State with the Commission.

Should the MAR include the possibility and the conditions under which the Commission may use a statistical method to quantify TOR losses attributable to the Member State?

7. Forecasting: Currently there are no legal provisions on the forecasting procedure. Are you in favour to include them into the OR legislation? If so, what elements should be included?
 8. Simplified OR legislation: As part of cutting red tape and simplification of EU law, can you indicate any elements that should be removed or simplified in the OR legislation?
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