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RESPR 3  
FIN 262  
CADREFIN 22

#### 'I/A' ITEM NOTE

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From:	Working Party on Own Resources
To:	Permanent Representatives Committee/Council
No. Cion doc.:	11949/15 RESPR 7 FIN 604 CADREFIN 52 - COM(2015) 447 final
Subject:	Proposal for a Council Regulation amending Regulation (EU, Euratom) No 609/2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements - Adoption

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1. On 14 September 2015, the Commission submitted a proposal for a Council Regulation amending Regulation (EU, Euratom) No 609/2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements to the Council.

The following elements are included in the Commission's proposal:

- (a) New rules for calculating the interest on amounts made available belatedly, as a follow-up to a joint statement of the Council and the Commission adopted on 26 May 2014<sup>1</sup>;
- (b) A new procedure streamlining the annual adjustment of the VAT and GNI-based own resources with a different timing for the communication and the due date for making available the adjustments;

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<sup>1</sup> ANNEX to doc. 9826/14.

- (c) Provisions ensuring that negative interest applied to accounts opened by Member States in the name of the Commission for the purpose of depositing EU own resources is compensated by the Member States concerned in order to prevent losses for the EU budget;
  - (d) Provisions giving the Commission the possibility to ask Member States during the first six months of the year to bring forward an additional share of the VAT and GNI-based own resources in order to better comply with the regulatory requirements for payments relating to the European Structural and Investment Funds;
  - (e) Other modifications of a technical nature, concerning inter alia the assessment of GNI data by the Commission, the impact of criminal investigations on the establishment and making available of traditional own resources, and the reporting of irrecoverable amounts of traditional own resources.
2. The European Court of Auditors adopted its opinion<sup>1</sup> on the Commission's proposal on 11 November 2015.
  3. The European Parliament adopted its opinion<sup>2</sup> on the Commission's proposal on 15 December 2015.
  4. The Working Party on Own Resources examined the Commission's proposal at its meetings on 21 September, 12 October and 15 December 2015, and 4 February, 3 March and 7 April 2016.

On 7 April 2016, on the basis of a compromise proposal prepared by the Presidency, the Working Party on Own Resources agreed, by a qualified majority, on the text of the draft Council Regulation, subject to legal-linguistic revision.

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<sup>1</sup> OJ C 5, 8.1.2016, p. 1.

<sup>2</sup> P8\_TA-PROV(2015)0435.

5. The Permanent Representatives Committee is therefore invited to recommend the Council to adopt the text of the draft Council Regulation (EU, Euratom) amending Regulation (EU, Euratom) No 609/2014 on the methods and procedure for making available the traditional, VAT and GNI based own resources and on the measures to meet cash requirements, finalised by the lawyer-linguists, as set out in doc. 7945/16 RESPR 2 FIN 230 CADREFIN 21.
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