



**COUNCIL OF
THE EUROPEAN UNION**

**Brussels, 15 May 2014
(OR. en)**

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**RESPR 14
FIN 357
CADREFIN 77
POLGEN 64**

"I/A" ITEM NOTE

From: General Secretariat of the Council

To: Permanent Representatives Committee/Council

No. prev. doc.: 5466/14 RESPR 1 FIN 41 CADREFIN 4 POLGEN 9

No. Cion doc.: 16846/11 RESPR 14 FIN 880 CADREFIN 131 POLGEN 190 - COM(2011)
739 final

Subject: Amended proposal for a Council Decision on the system of own resources of
the European Union
- *Adoption*

1. On 9 November 2011, the Commission submitted the above-mentioned proposal to the Council. The proposed Council Decision is part of the package of proposals on a new own resources system made in the context of the new multiannual financial framework 2014-2020, together with the Commission's amended proposal for a Council Regulation laying down implementing measures for the system of own resources of the European Union¹ and the Commission's amended proposal for a Council Regulation on the methods and procedure for making available the traditional and GNI-based own resources and on the measures to meet cash requirements (Recast)².

¹ Doc. 16847/11.

² Doc. 16848/11.

2. The proposed Council Decision lays down the main provisions relating to the Union's own resources system and establishes the different categories of revenue, pursuant to Article 311 of the Treaty on the Functioning of the European Union (TFEU). The Decision shall not enter into force until it is approved by the Member States in accordance with their respective constitutional requirements, as foreseen in Article 311 TFEU.
3. The European Court of Auditors adopted an opinion¹ on the Commission's proposal on 20 March 2012. The European Economic and Social Committee adopted an opinion² on the Commission's proposal on 29 March 2012.
4. On 22 January 2014, the Permanent Representatives Committee reached a unanimous agreement on the text of the draft Council Decision on the system of own resources of the European Union as proposed by the Presidency³, subject to legal-linguistic revision.

The Permanent Representatives Committee agreed to provide the European Parliament with the revised text⁴ and to invite the European Parliament to take the revised text into consideration when drawing up its opinion.

5. On 16 April 2014, the European Parliament adopted its opinion⁵ on the draft Council Decision on the system of own resources of the European Union.
6. On 5 May 2014, the Working Party on Own Resources examined the European Parliament's opinion. It agreed not to modify the text of the draft Council Decision.
7. On 14 May 2014, the Commission adopted its working document on calculation, financing, payment and entry in the budget of the correction of budgetary imbalances in favour of the United Kingdom⁶, following the Member States' unanimous agreement with its content noted at the meeting of the Working Party on Own Resources on 5 May 2014.

¹ OJ C 112, 18.4.2012, p. 1.

² OJ C 181, 21.6.2012, p. 45.

³ Annex 1 to doc. 5466/14.

⁴ Doc. 5602/14 + COR 1 (pt) + REV 1 (sl).

⁵ P7_TA(2014)0432.

⁶ Doc. 9858/14 RESPR 17 FIN 365 CADREFIN 80 POLGEN 67.

8. The Permanent Representatives Committee is therefore invited to recommend the Council to:
- adopt the text of the draft Council Decision on the system of own resources of the European Union, finalised by the legal-linguists as set out in doc. 5602/14 RESPR 5 FIN 53 CADREFIN 11 POLGEN 14 + COR 1 (pt) + REV 1 (sl);
 - include in its minutes the Council statement endorsing the method proposed by the Commission for the calculation of the correction in favour of the United Kingdom, set out in ANNEX 1;
 - include in its minutes the unilateral statement by Belgium, France, Hungary, Italy, Luxembourg, Poland, Portugal and Spain set out in ANNEX 2.
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DRAFT STATEMENT TO BE ENTERED INTO THE COUNCIL MINUTES

"The Council unanimously endorses the method envisaged by the Commission for the calculation of the United Kingdom correction, which is exposed in detail in the Commission working document as set out in document 9858/14. The Council agrees unanimously that the above calculation method fully respects the present Decision, as well as the conclusions of the European Council of 7 and 8 February 2013 and the agreement reached at the European Council of 27 and 28 June 2013."

**UNILATERAL STATEMENT BY BELGIUM, FRANCE, HUNGARY, ITALY,
LUXEMBOURG, POLAND, PORTUGAL AND SPAIN**

"The Member States, underwriters of this statement, underline that the preamble of the Decision on the system of own resources of the European Union does not entirely reflect the conclusions of the European Council of 7 and 8 February 2013.

These Member States consider that these conclusions are an important move forward in the negotiations of the own resources legislative package. According to these conclusions, which reflect the common general position of the Member States, no reference to the conclusions of the European Council in Fontainebleau of 1984 was to be made, nor any assessment on the appropriateness of corrections benefitting specific Member States.

Therefore, taking into account the profound change of the EU and its budget since 1984, the text of recital 3 of the Decision, which was introduced in the current own resources decision on the basis of the December 2005 European Council conclusions, does not prejudge the forthcoming discussions about the review of the own resources system."