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INFORMATION NOTE

From: General Secretariat of the Council

To: Delegations

Subject: European Court of Auditors' Opinion No 5/2018 concerning the Commission proposals for (a) a Council Decision on the system of own resources of the European Union; (b) a Council Regulation on the methods and procedure for making available the Own Resources based on the Common Consolidated Corporate Tax Base, on the European Union Emissions Trading System and on Plastic packaging waste that is not recycled, and on the measures to meet cash requirements; and (c) a Council Regulation amending Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax

Delegations are informed that the European Court of Auditors' Opinion No 5/2018 concerning: (a) the proposal for a Council Decision on the system of own resources of the European Union (COM(2018) 325 final); (b) the proposal for a Council Regulation on the methods and procedure for making available the Own Resources based on the Common Consolidated Corporate Tax Base, on the European Union Emissions Trading System and on Plastic packaging waste that is not recycled, and on the measures to meet cash requirements (COM(2018) 326 final); and (c) the proposal for a Council Regulation amending Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (COM(2018) 328 final) has been published in the *Official Journal of the European Union*¹.

The opinion is also available in 23 EU languages on the Court's website: <http://eca.europa.eu>.

¹ OJ C 431, 29.11.2018, p.1