



Council of the  
European Union

Brussels, 24 September 2020  
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**Interinstitutional File:**  
**2018/0135(CNS)**

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RESPR 56  
CADREFIN 271  
FIN 657  
POLGEN 153

**NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee

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No. prev. doc.: 10025/20  
No. Cion doc.: 8357/18 + ADD 1 + ADD 2 (COM(2018) 325 final + ANNEX + SWD(2018) 172 final)  
8140/20 + COR 1 (COM(2020) 445 final)

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Subject: Council Decision on the system of Own Resources of the European Union

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1. On 2 May 2018, the Commission submitted a proposal for a Council Decision on the system of Own Resources of the European Union<sup>1</sup>. 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 (MFF) 2021-2027, together with the Commission's proposal for a Council Regulation laying down implementing measures for the system of Own Resources of the European Union<sup>2</sup>, the Commission's 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<sup>3</sup>, and the Commission's 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<sup>4</sup>.
2. On 28 May 2020, the Commission presented an amended proposal for a Council decision on the system of Own Resources of the European Union<sup>5</sup> as part of the MFF/Recovery package following the COVID-19 outbreak.
3. 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.

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<sup>1</sup> Doc. 8357/18 + ADD 1 + ADD 2.

<sup>2</sup> Doc. 8359/18 + ADD 1.

<sup>3</sup> Doc. 8358/18.

<sup>4</sup> Doc. 8360/18.

<sup>5</sup> Doc. 8140/20 + COR 1.

4. The European Court of Auditors adopted an opinion<sup>6</sup> on the Commission's initial proposal on 9 October 2018. The European Economic and Social Committee adopted an opinion<sup>7</sup> on the Commission's initial proposal on 19 September 2018.
5. On 29 July 2020, the Permanent Representatives Committee reached broad agreement on the text of the draft Council Decision on the system of own resources of the European Union as proposed by the Presidency<sup>8</sup>, subject to legal-linguistic revision.

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

6. On 16 September 2020, the European Parliament adopted its opinion<sup>9</sup> on the draft Council Decision on the system of own resources of the European Union.
7. On 18 September 2020, the Permanent Representatives Committee exchanged views on the European Parliament's opinion. It agreed not to modify the text of the draft Council Decision.
8. In view of the above, the Permanent Representatives Committee is invited to:
  - confirm its approval of the text of the draft Council Decision on the system of own resources of the European Union, as revised by the legal-linguists as set out in doc. 10046/20 with a view to its adoption;
  - decide, in accordance with the first subparagraph of Article 12(1) of the Council's Rules of Procedure and Article 1 of Council Decision 2020/430<sup>10</sup>, that the Council uses the written procedure for its adoption.

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<sup>6</sup> OJ C 431, 29.11.2018, p. 1.

<sup>7</sup> OJ C 440, 6.12.2018, p. 106.

<sup>8</sup> Doc. 10025/20.

<sup>9</sup> P9\_TA-PROV(2020)0220.

<sup>10</sup> Council Decision (EU) 2020/430 of 23 March 2020 on a temporary derogation from the Council's Rules of Procedure in view of the travel difficulties caused by the COVID-19 pandemic in the Union (OJ L 88 I, 24.3.2020, p. 1).