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RESPR 8  
FIN 67  
CADREFIN 42  
POLGEN 12

#### 'I' ITEM NOTE

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee
No. Cion doc.:	8358/18 (COM(2018) 326 final)
Subject:	Council Regulation on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income

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1. On 4 May 2018, the Commission submitted a 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>1</sup>. The proposed Council Regulation is part of the package of proposals on a new own resources system made in the context of the next multiannual financial framework (MFF) 2021-2027, together with the Commission's proposals for a Council Decision on the system of own resources of the European Union<sup>2</sup>, a Council Regulation laying down implementing measures for the system of own resources of the European Union<sup>3</sup> and 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>.

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<sup>1</sup> Doc. 8358/18.

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

<sup>3</sup> Doc. 8359/18 + ADD 1.

<sup>4</sup> Doc. 8630/18.

2. The proposal aims to define the rules on calculating and making available to the Commission the new own resources included in the Commission's proposal for a Council Decision on the system of own resources of the European Union.
3. On 23 May 2018, the Council consulted the European Parliament and the European Court of Auditors on this proposal. The European Parliament has not, as yet, given its opinion. The European Court of Auditors delivered its opinion<sup>5</sup> on 9 October 2018.
4. The proposal was discussed at the Working Party on Own Resources between May 2018 and June 2020.
5. The special meeting of the European Council of 17-21 July 2020 adopted European Council conclusions covering also the revenue for the MFF 2021-2027<sup>6</sup>.
6. The Presidency translated the political guidance provided by the European Council on 21 July 2020 into compromise proposals, which were discussed at informal videoconferences of the members of the Working Party on Own Resources on 10 September, 8 and 22 October, 17 November and 15 December 2020, as well as on 29 January 2021. In particular, the rules related to resources based on the Common Consolidated Corporate Tax Base and on the European Union Emissions Trading System were deleted.
7. A final text of the Presidency proposal on the amended Council Regulation on the methods and procedure for making available the own resource based on plastic packaging waste that is not recycled, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income was agreed at the informal videoconference of the members of the Working Party on Own Resources on 29 January 2021. The text of the draft Council Regulation is set out after legal-linguistic finalisation in document 13142/20.

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<sup>5</sup> OJ C 431, 29.11.2018, p. 1.

<sup>6</sup> EUCO 10/20.

8. The Permanent Representatives Committee is invited to:

- endorse the revised text of the draft Council Regulation, as set out after legal-linguistic finalisation in document 13142/20;
- decide to forward the revised text of the Council Regulation, as set out after legal-linguistic finalisation in document 13142/20, to the European Parliament, and invite the European Parliament to take it into consideration when drawing up its opinion.

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