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

No. Cion doc.: 8359/18 + ADD 1 (COM(2018) 327 final + ANNEX), 8358/18 (COM(2018) 326 final) and 8360/18 (COM(2018) 328 final)
No. prev. doc.: 5686/21, 5687/21 and 12432/20

Subject: - Council Regulation (EU, Euratom) laying down implementing measures for the system of own resources of the European Union and repealing Regulation (EU, Euratom) No 608/2014
- 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
- 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
= *Decision to use the written procedure for the adoption*

1. The new own resources legal framework in the context of the multiannual financial framework (MFF) 2021-2027 consists of the Council Decision on the system of own resources of the European Union and three implementing Council Regulations: on implementing measures for the system of own resources, on the methods and procedure for making available own resources, and on the collection of own resources accruing from value added tax.

2. The political guidance provided by the European Council on 21 July 2020 was translated by the Presidency into compromise proposals on the own resources legislative package, which were intensely discussed in the Working Party on Own Resources on eight occasions between July 2020 and January 2021.
3. On 6 November 2020, the Permanent Representatives Committee confirmed the revised text of the draft 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 (VAT-based own resource Regulation)¹, and decided to forward it to the European Parliament and to the European Court of Auditors to deliver an opinion on the revised text. The European Parliament adopted its opinion on 25 March 2021². The European Court of Auditors delivered its opinions on the initial and revised texts of the draft Council Regulation on 9 October 2018³ and 8 December 2020⁴ respectively.
4. The Council Decision on the system of own resources of the European Union (ORD) was adopted on 14 December 2020⁵ and is currently undergoing ratification in all 27 Member States in accordance with their respective constitutional requirements⁶.
5. On 10 February 2021, the Permanent Representatives Committee endorsed the revised text of the draft 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 (Making Available Regulation)⁷, and decided to forward it to the European Parliament to take it into consideration when drawing up its opinion. The European Parliament adopted its opinion on 25 March 2021⁸. The European Court of Auditors had delivered its opinion on the initial Commission's proposal on 9 October 2018⁹.

¹ Set out in the Annex to doc. 12432/20, subject to legal-linguistic revision.

² P9_TA(2021)0105.

³ OJ C 431, 29.11.2018, p. 1.

⁴ OJ C 26, 22.1.2021, p. 1.

⁵ Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1).

⁶ To date, the ORD has been ratified by seventeen Member States.

⁷ Doc. 13142/20 + COR 1 (sl).

⁸ P9_TA(2021)0104.

⁹ OJ C 431, 29.11.2018, p. 1.

6. On 10 February 2021, the Permanent Representatives Committee agreed in principle on the draft Council Regulation laying down implementing measures for the system of own resources of the European Union¹⁰ and decided to use the written procedure to approve its forwarding to the European Parliament for its consent in accordance with Article 311, fourth paragraph TFEU. On 25 March 2021, the European Parliament gave its consent to the draft Council Regulation¹¹.
7. On 22 April 2021, the Working Party on Own Resources took note of the European Parliament's opinions on the VAT-based own resource Regulation and the Making Available Regulation, and concluded that there was no need to modify the texts of the draft Council Regulations. At the meeting, the Commission reiterated its disagreement with the establishment of the rapid review procedure for the Making Available Regulation and for the VAT-based own resource Regulation,¹² and opposed the abovementioned amendments. Therefore, pursuant to Article 293(1) TFEU, the Council may adopt both Regulations only by acting unanimously.

¹⁰ Doc. 10045/20 + COR 1 (nl).

¹¹ P9_TA(2021)0093.

¹² The Commission had already announced its disagreement with a statement in the Permanent Representative Committee on 6 November 2020, doc. 13307/20, p. 16.

8. In view of the above, the Permanent Representatives Committee is invited to decide, in accordance with the first subparagraph of Article 12(1) of the Council's Rules of Procedure and Article 1 of Council Decision (EU) 2020/430¹³, as further extended by Council Decision (EU) 2021/454¹⁴, that the Council uses the written procedure:
- to adopt the Council Regulation laying down implementing measures for the system of own resources of the European Union, as set out after legal-linguistic finalisation in document 10045/20 + COR 1 (nl);
 - to adopt the 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, as set out after legal-linguistic finalisation in document 13142/20 + COR 1 (sl);
 - to adopt the 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, as set out after legal-linguistic finalisation in document 12843/20.

¹³ 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).

¹⁴ Council Decision (EU) 2021/454 of 12 March 2021 further extending the temporary derogation from the Council's Rules of Procedure introduced by Decision (EU) 2020/430, and extended by Decisions (EU) 2020/556, (EU) 2020/702, (EU) 2020/970, (EU) 2020/1253, (EU) 2020/1659 and (EU) 2021/26, in view of the travel difficulties caused by the COVID-19 pandemic in the Union (OJ L 89, 16.3.2021, p. 15).