



Brussels, 7 September 2026
(OR. de)

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NOTE

From:	General Secretariat of the Council
To:	Delegations
Subject:	Public access to documents - Confirmatory application - 46/c/01/26 - Information to delegations

Delegations will find attached:

- the request for access to documents, sent to the General Secretariat of the Council on 21 July 2026 and registered on 22 July 2026 (Annex 1);
- the reply from the General Secretariat of the Council dated 2 September 2026 (Annex 2);
- the confirmatory application of 4 September 2026, registered on the same day (Annex 3).

[Email message to access@consilium.europa.eu on Tuesday 21 July 2026 at 09:08]

To the Council of the European Union, Sir/Madam,

Pursuant to Article 2 of Regulation (EC) No 1049/2001 of the European Parliament and of the Council and Article 15(3) TFEU, I, as an EU citizen, request access to the following Council documents:

I. SUBJECT OF THE APPLICATION

I would like to request access to documents held by the Council and its General Secretariat relating to the negotiations on the following European Commission proposals to introduce new own resources:

– COM(2021)570: Proposal for a Council Decision amending Decision 2020/2053 on the system of own resources of the European Union (new own resources: ETS, CBAM, company profits); – COM(2023)331: Amended proposal for a Council Decision (follow-up proposal to COM(2021)570).

As the European Commission itself confirmed in its reply to my question EASE 2026/3014 of 16 July 2026, neither of these proposals was adopted by the Council.

II. SPECIFIC DOCUMENTS REQUESTED

1. Minutes and outcome notes of the meetings of the Council Working Party on Own Resources, insofar as they relate to the discussions on COM(2021)570 and COM(2023)331; period: October 2021 to June 2026.
2. Conclusions, compromise proposals or Presidency Notes drawn up in the context of the negotiations on those proposals.
3. Written comments or reservations by individual Member States (if on file) explaining why the proposals did not obtain a majority in the Council.
4. Any Coreper reports on these proposals.

III. JUSTIFICATION OF THE PARTICULAR PUBLIC INTEREST The requested documents are of significant public interest: the European Union has issued bonds in the three-digit billion range on the basis of NextGenerationEU and the Ukraine Facility.

The repayment of the grant component is to be financed from 2028 onwards from new own resources, which have been rejected three times by the Council since 2021. Understanding the reasons for these rejections is essential for the democratic scrutiny of EU budgetary policy by citizens and Parliament.

In its reply to my request EASE 2026/3014, the European Commission stated that it did not have any relevant negotiation documents. However, as the Council's working parties are part of the Council of the EU, I am addressing this request to the Council as the competent institution.

IV. FORMAL MATTERS

Please forward the documents in electronic format (PDF) within the deadline of 15 working days laid down in Article 7(1) of Regulation (EC) No 1049/2001. Should access to individual documents be refused in whole or in part, please provide a written statement of reasons, indicating the relevant exceptions under Article 4 of the Regulation, as well as information on the right to submit a confirmatory application.

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21 July 2026



Council of the European Union

General Secretariat

Directorate-General for Communication and Information – COMM

Information and Outreach Directorate

Information Services/Transparency

Head of Unit

Brussels, 2 September 2026

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Email: **DELETED**

Ref.: 26/2741

Request made on: 21.07.2026

Registered on: 22.07.2026

Time limit extended: 12.08.2026

Dear **DELETED**,

Thank you for your request for access to documents of the Council of the European Union¹.

The legislative proposals referred to in your request (COM(2021)570: Proposal for a Council Decision amending Decision 2020/2053 on the system of own resources of the European Union (new own resources: ETS, CBAM, company profits); – COM(2023)331: Amended proposal for a Council Decision (follow-up proposal to COM(2021)570) concern interinstitutional files [2018/0135\(CNS\)](#) and [2021/0430\(CNS\)](#). We therefore invite you to consult these interinstitutional files (links above under the relevant file number); the associated documents – which are covered by your request – are available in the Council's public register and can be accessed from there.

¹ The General Secretariat of the Council has examined your request on the basis of Regulation (EC) No 1049/2001 of the European Parliament and of the Council regarding public access to European Parliament, Council and Commission documents (OJ L 145, 31.5.2001, p. 43) and the specific provisions concerning public access to Council documents set out in Annex II to the Council's Rules of Procedure (Council Decision No 2009/937/EU, OJ L 325, 11.12.2009, p. 35).

In addition, we have identified 19 other documents which, whilst not directly relating to the procedures referred to in your request, may nevertheless be of relevant interest and help you understand the development of the discussions on the Union's own resources, including within the various preparatory bodies of the Council (see, for example, [10045/25](#)). You can download these documents via the following link: <https://we.tl/t-ApkdwS8LfeU2AHZX> (13 of these documents are available in English only).

Yours sincerely,

Fernando Florindo

[Email to access@consilium.europa.eu on Tuesday 4 September 2026 at 09:24]

Subject: Internal review of access to documents request – request for access to documents under Regulation (EC) No 1049/2001 – Council discussions on COM(2021)570 and COM(2023)331 (new EU own resources)

Dear Council of the European Union,

Please pass this on to the person who reviews confirmatory applications.

I am filing the following confirmatory application with regard to my ‘request for access to documents pursuant to Regulation (EC) No 1049/2001 – Council discussions on COM(2021)570 and COM(2023)331 (new EU own resources)’.

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Email: **DELETED**

Council of the European Union

General Secretariat

Directorate-General for Communication and Information – COMM Information and Outreach
Directorate Information Services / Transparency For the attention of Mr Fernando Florindo, Head of Unit

DELETED, 4 September 2026

Confirmatory application pursuant to Article 7(2) of Regulation (EC) No 1049/2001 in response to your reply of 2 September 2026, ref.: 26/2741

Dear Mr Florindo,

I refer to your reply of 2 September 2026 to my request for access to Council documents (ref.: 26/2741, submitted on 21 July 2026) concerning legislative proposals COM(2021)570 and

COM(2023)331 on the introduction of new own resources of the European Union (emissions trading system, carbon border adjustment mechanism, company profits).

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2. In response to your reply of 2 September 2026: you refer in your letter to interinstitutional files 2018/0135(CNS) and 2021/0430(CNS) in the public register and to 19 additional documents. I have analysed both files as well as the 19 documents. It is clear from that analysis that:

– the public files contain the official texts of the proposals, opinions of the Economic and Social Committee, subsidiarity checks by national parliaments (including Sweden and Italy) and procedural notes. However, they do not contain any document indicating which Member States agreed to or rejected the proposals, or made them subject to certain conditions.

– the 19 additional documents – which you yourself consider to be documents ‘not directly relating to the procedures referred to in your request’ – include, in particular, Presidency reports 15858/23 and 10045/25. While those reports identify areas of disagreement on the substance (including the regressiveness of the ETS proposal and the absence of any ‘fresh money’ as regards the own resource based on corporate profits), they consistently attribute the reported positions only to ‘some’, ‘several’ or ‘most’ delegations, without naming a single Member State by name.

Consequently, the central part of my original application – the attribution of specific positions to specific Member States – is not covered by your reply. In that respect, in accordance with Article 7(2) of Regulation (EC) No 1049/2001, I consider your letter to constitute an initial refusal, at least in part, and hereby submit the present confirmatory application within the stipulated time limit.

3. Scope of the confirmatory application

I request specific access to:

(a) all outcomes of proceedings of the Council Working Party on Own Resources (WPOR) with regard to interinstitutional file 2021/0430(CNS) for the period from January 2022 to December 2025, in so far as they contain positions, reservations or approvals of individual delegations;

(b) all Coreper reports (Coreper notes) on that same file, documenting any statements, reservations or blocking minorities attributable to individual Member States;

(c) in the alternative, in the event that full access under Article 4 of Regulation (EC) No 1049/2001 is refused: an indication of which specific exception (Article 4(1), (2) or (3)) is being invoked in respect of which part of the document and – in accordance with the principle of partial access under Article 4(6) – access to the parts not covered by the exception, and in particular the names of the respective delegations, in so far as only the content of a position – but not its authorship – is deemed worthy of protection.

4. As regards the overriding public interest, should you wish to rely on the protection of the decision-making process (Article 4(3) of Regulation (EC) No 1049/2001), I would refer you, as a precaution, to the following: the rounds of negotiations on the proposals at issue here – COM(2021)570 and COM(2023)331 – have been concluded; they were not adopted and were replaced by successor proposal COM(2025)574. Consequently, there is no longer any ongoing decision-making process in relation to those specific documents that is worthy of protection.

Quite apart from that, there is an overriding public interest in disclosure (last clause of Article 4(2) of Regulation (EC) No 1049/2001): the question is why the new own resources intended to cover repayment obligations amounting to over EUR 365 billion failed to obtain a majority in the Council three times in a row, while at the same time – according to the Commission itself – there is no repayment schedule or fall-back option applicable in such a case. This directly affects Article 310 TFEU (the principle of a balanced budget) as well as budgetary accountability to the citizens of all Member States, who would be liable via the GNI key for any resultant shortfalls in coverage.

5. Time limit

I request that a decision be taken on this confirmatory application within the time limit of 15 working days as laid down in Article 8(1) of Regulation (EC) No 1049/2001. In the event that the time limit needs to be extended in accordance with Article 8(2), I would ask you to inform me accordingly, together with the reasons for such an extension.

I reserve the right to make a complaint to the European Ombudsman under Article 228 TFEU or to take legal action under Article 263 TFEU in the event of a further unsatisfactory reply or lack of response.

(Complimentary close)

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A full history of my request and all correspondence is available on the Internet at this address:

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