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Opinion of the European Economic and Social Committee

**Proposal for a Council Decision on the system of own resources of the European Union and
repealing Decision (EU, Euratom) 2020/2053**

(COM(2025) 574 final – 2025/0574(CNS))

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Section responsible	Economic and Monetary Union and Economic and Social Cohesion
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Outcome of vote (for/against/abstentions)	208/3/4

1. Conclusions and recommendations

1.1. The European Economic and Social Committee (EESC) underlines that the debate on new own resources should evolve beyond technical adjustments and become a **strategic reflection on how to strengthen the EU's financial autonomy, cohesion and competitiveness**. The EU's budget should provide the means to deliver on shared priorities – competitiveness, defence, security and the green and digital transitions – while ensuring fairness and solidarity among Member States.

1.2. The EESC encourages the **European Commission** to further refine the overall design of the proposed own-resources package to make it **ambitious, balanced and future-oriented**. In doing so, the Commission should: (a) set out a clear roadmap towards gradually reducing reliance on GNI-based contributions and increasing genuine EU financial autonomy; (b) design measures and promote cohesion and fairness, ensuring that all Member States contribute in proportion to their economic strength; (c) integrate a **competitiveness and SME impact lens** in all new own-resources proposals, with particular attention to innovation, research and export potential; (d) maintain a degree of **flexibility in crisis-response mechanisms**, ensuring preparedness while preserving the EU's ability to respond quickly and proportionately to unforeseen challenges.

1.3. The EESC invites the **Council and the European Parliament** to build a **broad and lasting consensus** through a pragmatic, phased and evidence-based approach. The institutions should: (a) advance the proposals that are ready for implementation first – such as the CBAM ⁽¹⁾-based resource, the modernised plastics contribution and the reform of

⁽¹⁾ Carbon Border Adjustment Mechanism: https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en.

customs retention – while allowing more time for discussion and analysis of complex instruments; (b) agree on a **joint interinstitutional review clause** so that all new own resources are assessed within two years from the entry into force; (c) ensure that mechanisms to prevent regressivity and compensate Member States on the EU's external borders are integrated into the final package.

1.4. As regards the **Corporate Resource for Europe (CORE)**, the EESC finds that the proposal lacks clarity on its practical functioning. The EESC is concerned that CORE could have an uneven impact across sectors and Member States, disproportionately affecting both loss-making companies and sectors with thin operating profit margins. The EESC therefore expresses some reservations about the CORE proposal as a whole. However, the EESC also acknowledges a nominal reduction in the annual lump-sum contribution and substantial exemptions for SMEs. The Committee therefore recommends **reconsidering and further improving the proposal** in close consultation with social partners and other stakeholders, in order to ensure that it strengthens the single market and supports business growth while ensuring fair funding of the Multiannual Financial Framework (MFF) and reducing budgetary pressures on national contributions.

1.5. On **environmentally-oriented own resources**, the EESC welcomes the positive contribution that both CBAM and the e-waste mechanism could bring to sustainability and circularity. The Committee calls for their implementation to be based on **harmonised data, clear rules and streamlined procedures** so that environmental objectives can be achieved. It also highlights the importance of providing **regulatory predictability** for businesses, especially in sectors sensitive to energy and material costs.

1.6. The EESC notes that the **tobacco excise duty own resource** proposal should be designed carefully to avoid negative effects in border regions or incentives for illicit trade. The Committee suggests accompanying measures such as stronger enforcement and alignment with purchasing power differences across Member States.

1.7. The EESC supports the **reduction of customs-duty retention to 10 %** as a step towards greater EU financial coherence, provided that appropriate **compensatory mechanisms** are established for Member States with high external-border-management and enforcement costs.

1.8. The EESC deems that the **indexation and adjustment of the plastics contribution** should be implemented in a coordinated way, supported by common verification standards and convergence plans, to ensure a level playing field across the single market.

1.9. The EESC welcomes the **removal of the EUR 150 de-minimis threshold for parcels sent to the EU from third countries** and the introduction of an e-commerce handling fee as of November 2026, and suggests that co-legislators investigate the possibility for this handling fee to become a new own resource of the EU budget.

1.10. Overall, the EESC underlines that reforming the EU's system of own resources is an **opportunity to modernise and reinforce the single market**, ensuring that Europe's revenue framework becomes more autonomous, equitable and growth-oriented. New instruments should not merely generate income but rather help to achieve a more competitive, sustainable and cohesive EU capable of acting decisively on the global stage.

2. Background to the opinion

2.1. The Commission's proposal states that the next MFF will need to address key priorities such as competitiveness, defence, security, the green and digital transitions and resilience to external shocks, while also covering the repayment of the debt for NextGenerationEU. It also emphasises the importance of equipping the EU budget with greater flexibility to respond to crises and unpredictability in a rapidly changing world.

2.2. The Commission's proposal on new own resources ⁽²⁾ aims to reduce the financial burden on Member States and ensure the sustainable funding of common EU policies and the repayment obligations of NextGenerationEU, while avoiding undue cuts to EU programmes or an excessive increase in Member States' GNI-based contributions.

2.3. The new own resources proposal builds on earlier initiatives put forward by the Commission in 2021 and 2023 (under the 2020 Interinstitutional Agreement with the European Parliament) which have not been adopted. It is also in line with the EU's political priorities for the next MFF.

2.4. The Commission puts forward three additional new own resources. The first is based on the amount of electrical and electronic equipment that is not collected (e-waste), thereby pursuing positive environmental and sustainability outcomes while supporting the EU's strategic autonomy in critical raw materials. This e-waste-based own resource will rely on existing data reported by Member States and will be calculated by applying a rate of EUR 2 per kilogram of non-collected e-waste, adjustable annually for inflation.

2.5. The second new own resource is the Tobacco Excise Duty Own Resource (TEDOR), which is consistent with EU health policy. It complements the proposed recast of the Tobacco Excise Duty Council Directive, that seeks to update EU minimum excise duties and extend the scope of the Directive to include new products. However, the proposed TEDOR is not legally dependent on the adoption of the recast Directive. More specifically, a 15 % call rate would be applied by all Member States to the quantities of manufactured tobacco and tobacco-related products released for consumption, multiplied by the applicable minimum excise duty rate in each Member State.

2.6. The third new own resource is called Corporate Resource for Europe (CORE), covering EU-based companies, as well as companies from third countries with a permanent establishment in the EU, with an annual net turnover above EUR 100 million. CORE would be structured as a yearly lump-sum contribution, differentiated according to each company's net turnover. This will ensure that major corporations operating in the single market contribute to the EU's own resources.

2.7. The own resource based on the Emissions Trading System (ETS) remains a key aspect of the Commission's proposals, as it is closely related to the EU's environmental priorities and has significant revenue potential. 30 % of traditional ETS revenue (ETS1) will go to the EU budget; the new emissions trading system on road transport and buildings (ETS2) will not be included. The own resource based on the Carbon Border Adjustment Mechanism (CBAM) remains an integral part of the package.

2.8. At the same time, targeted adjustments to existing own resources are put forward in order to preserve the revenue base of the EU budget. In particular: i) the call rate for the own resource based on non-recycled plastic packaging waste will be increased from a fixed amount of EUR 0,8/kg to a new level of EUR 1/kg in 2028, and will be adjusted for inflation each year; ii) the level of 25 % of customs duties currently retained by Member States to cover their collection costs will be decreased to 10 %, making additional resources available to the EU budget; iii) the proposal also clarifies that amounts related to e-commerce as established under the Union Customs Code (UCC) fall into the category of traditional own resources.

⁽²⁾ COM(2025) 574 final.

2.9. A new extraordinary mechanism will, moreover, be established to respond to unexpected crises over the period of the MFF 2028-2034. This targeted crisis response mechanism will be decided by means of a Council regulation pursuant to the procedure set out in Article 311(4) TFEU, with due regard for the specific features and needs of a given crisis. This regulation will authorise the Commission to borrow the amount for the loans to Member States on capital markets. The extraordinary crisis response tool will be backed by a dedicated increase in the own resources ceiling.

2.10. According to the Commission proposal, 'a sufficient margin should be preserved under the own resources ceilings for the Union to cover all of its financial obligations and contingent liabilities falling due in any given year. The total amount of own resources allocated to the Union to cover annual appropriations for payments should not exceed 1,75 % of the sum of Member States' GNIs. The total annual amount of appropriations for commitments entered in the Union budget should not exceed 1,81 % of the sum of all the Member States' GNIs' (recital 17 and Article 4 'Own resources ceilings').

3. General comments

3.1. The EESC acknowledges the Commission's proposal to amend and strengthen existing own resources as a way to reinforce the EU's MFF, and has already called for improvements to the existing mechanisms and their implementation. The EESC endorses the objective of supporting EU action in several relevant and strategic areas, such as competitiveness, defence, security, as well as the green and digital transitions. At the same time, the EESC stresses that the social dimension must be fully reflected in the EU budget, ensuring that the benefits and costs of new measures are fairly distributed across society. Overall, the EESC calls for a more ambitious, resilient and enhanced EU budgetary framework that allows the EU to respond to current and future challenges while promoting economic, social and territorial cohesion.

3.2. The EESC supports the European Commission's legislative initiative on new own resources, while pointing out that previous proposals in this area have not received the Council's support. In this context, it is important to learn from past attempts (as the Commission itself notes) in order to build a strong political consensus among Member States and the other EU institutions during a crucial moment for the future of European integration.

3.3. The EESC therefore suggests reviewing past initiatives on this matter before proceeding further, in order to develop a comprehensive and structured discussion on the evolving role, objectives and origins of new own resources within the MFF, with the aim of devising new solutions to remain competitive and respond to ongoing developments.

3.4. The EESC notes the Commission's objective of increasing the own resources ceiling from the current 1,4 % to 1,75 % of GNI, pointing out that proposals in this regard must be ambitious and forward-looking to address both current and future EU challenges effectively, as well as to ensure the implementation of all agreed upon EU policy goals and priorities.

3.5. The EESC welcomes the Commission's proposal to establish harmonised crisis response mechanisms, which would replace the ad hoc measures used until now – often with effective results. The Catalyst Europe initiative and the proposed Crisis Response Mechanism could, if well-designed, provide valuable tools for increasing the fiscal space available to Member States to implement growth-enhancing investments, similar to those which came from the positive SAFE ⁽³⁾ loans experience. Nevertheless, the EESC calls on the European Commission and co-legislators to provide further information and clarification on these loan instruments, and to design them in a way that ensures they are attractive in a fiscal sense for the Member States.

3.6. The EESC does not support an increase in own resources that would operate in a regressive manner, whereby weaker economies contribute proportionally more to the EU budget relative to their GNI than stronger and more structured economies. The EESC believes that the own resources proposal does not operate in a vacuum and should not be assessed in isolation, but rather as part of a broader and cohesive package intended to further strengthen and consolidate the single market, boosting sustainable and inclusive growth and a fair transition.

⁽³⁾ Security Action for Europe.

3.7. As recommended by Letta's report ⁽⁴⁾ on the single market, the EESC believes that the Commission proposal on new own resources should concentrate on reducing reliance on Member States' contributions, thereby fostering greater financial autonomy for the EU.

4. Specific comments

4.1. The EESC finds that the CORE proposal lacks clarity on its practical functioning. The measure could have uneven effects across sectors and Member States, disproportionately affecting both loss-making companies and sectors with thin operating profit margins, such as the agri-food sector. The EESC also acknowledges the nominal reduction in the annual lump-sum contribution and substantial exemptions for SMEs; still, the EESC has some reservations about the CORE proposal. To address its concerns, the EESC recommends that **the CORE proposal should be reconsidered** and further improved in close consultation with social partners and other stakeholders, in order to ensure that it strengthens the single market and supports business growth while also ensuring fair funding of the MFF and reducing budgetary pressures on national contributions.

4.2. The EESC would also like to understand whether the Commission has performed a competitiveness check on the CORE proposal, and asks for the publication of the corresponding results if such a check has indeed been carried out.

4.3. The EESC also emphasises the importance of prioritising the global competitiveness of European companies first, since stronger companies reduce the need for EU budgetary support by generating higher tax revenues in their home countries. The current global context, marked by the withdrawal of the US from global corporate tax agreements, puts European businesses at a competitive disadvantage and requires targeted support of entrepreneurial competitiveness. However, the EESC expresses some concerns about the CORE proposal, which is based on companies' turnover.

4.4. With regard to the e-waste contribution, the EESC acknowledges its potential to promote environmental protection, sustainable consumption, improved access to raw materials and support for the circular economy. However, it expresses concern with regard to potential challenges in calculating and collecting relevant data, especially in terms of the quality and consistency of available statistics. The lack of harmonised methodologies for collecting data across the Member States is a critical issue.

4.5. The EESC observes that the European Commission has not included ETS2 (Emissions Trading Scheme 2) as a new own resource, while maintaining CBAM within the package. Allocating 75 % of CBAM revenues as EU own resources is correlated with the EU's overall objective of combating climate change. However, indirect negative effects could particularly affect sectors such as logistics and construction, the latter during the ongoing, widely recognised, EU-wide 'housing emergency'. The EESC believes that revenues deriving from the ETS and CBAM should support Member States' efforts to put in place measures for the decarbonisation of businesses operating in the sectors where the revenues are collected. Therefore, the share of ETS/CBAM revenues deployed to the EU budget should be rigorously assessed and agreed upon between the Commission and the Member States.

4.6. The EESC believes that the proposal to create a Tobacco Excise Duty Own Resource fails to take into due account the existing economic disparities in purchasing power across Member States. This could lead to unintended consequences, including the growth of illegal markets, particularly in EU border regions. When devising and implementing the measure, such adverse effects should be considered and addressed.

4.7. With regard to the proposed amendment to reduce the customs duties retained by Member States to cover their collection costs to 10 %, thereby making additional resources available to the EU budget, the EESC notes that such a modification may reduce national budget revenues, pointing out that Member States (specifically those located on the EU's external borders) often invest significant financial resources in infrastructure, customs control and the enforcement of EU rules and sanctions.

⁽⁴⁾ https://single-market-economy.ec.europa.eu/news/enrico-lettas-report-future-single-market-2024-04-10_en.

4.8. As for the proposed increase in the uncollected plastic waste contribution and its indexation to inflation, the EESC underlines that implementation practices in this field vary significantly among Member States, potentially resulting in uneven impacts of the new own resources system across the single market. At the same time, the EESC emphasises the need to reduce the use of plastic packaging due to its negative environmental impact.

4.9. The EESC agrees with the proposal of the Letta report suggesting and encouraging the achievement of an EU budget that is less dependent on the contributions of Member States based on their GNI. The EESC therefore believes a new own resource could be created by eliminating the existing exemption from customs duties of goods imported into the EU, namely EUR 150/parcel. In 2024, 4,6 billion low-value parcels entered the single market. If the EUR 150 threshold were to be eliminated and a handling fee per parcel were to be introduced in addition, this could constitute an own resource that would bring about a significant contribution to the EU budget.

Brussels, 22 January 2026.

The President
of the European Economic and Social Committee
Séamus BOLAND
