Thursday, March 25, 2021

P9_TA(2021)0105

Collection of own resources accruing from value added tax *

European Parliament legislative resolution of 25 March 2021 on 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 (12771/2020 — C9-0364/2020 — 2018/0133(NLE))

(Consultation)

(2021/C 494/24)

The European Parliament,

— having regard to the Council draft (12771/2020),

— having regard to Article 322(2) of the Treaty on the Functioning of the European Union and Article 106a of the Treaty establishing the European Atomic Energy Community, pursuant to which the Council consulted Parliament (C9-0364/2020),

— having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources ([1]),

— having regard to 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 ([2]), and in particular Article 10 thereof,

— having regard to its resolutions of 14 March 2018 on the next MFF: preparing the Parliament's position on the MFF post-2020 ([3]) and on reform of the European Union's system of own resources ([4]),

— having regard to its resolution of 30 May 2018 on the 2021-2027 multiannual financial framework and own resources ([5]),

— having regard to its resolution of 14 November 2018 on the Multiannual Financial Framework 2021-2027 — Parliament's position with a view to an agreement ([6]),

— having regard to its resolution of 10 October 2019 on the 2021-2027 multiannual financial framework and own resources: time to meet citizens' expectations ([7]),

— having regard to the statements by the Commission and the Council of 10 October 2019 on the 2021-2027 multiannual financial framework and own resources: time to meet citizens' expectations,

— having regard to its resolution of 15 May 2020 on the new multiannual financial framework, own resources and the recovery plan ([8]),

— having regard to its legislative resolution of 16 September 2020 on the draft Council decision on the system of own resources of the European Union ([9]),

— having regard to Rule 82 of its Rules of Procedure,

— having regard to the report of the Committee on Budgets (A9-0049/2021),

---

([1]) Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources (OJ L 433 I, 22.12.2020, p. 28).
([2]) OJ L 424, 15.12.2020, p. 1.
([3]) OJ C 162, 10.5.2019, p. 51.
([4]) OJ C 162, 10.5.2019, p. 71.
([5]) Texts adopted, P8_TA(2018)0226.
([6]) Texts adopted, P8_TA(2018)0449.
([7]) Texts adopted, P9_TA(2019)0032.
([8]) Texts adopted, P9_TA(2020)0124.
([9]) Texts adopted, P9_TA(2020)0220.

1. Approves the Council draft as amended;

2. Calls on the Council to notify Parliament if it intends to depart from the text approved by Parliament;

3. Asks the Council to consult Parliament again if it intends to substantially amend its draft;

4. Instructs its President to forward its position to the Council and the Commission.

Amendment 1

Draft regulation

Article 1 — paragraph 1 — point 8

Regulation (EEC, Euratom) No 1553/89

Article 9

Council draft	*Amendment*
'Article 9	'Article 9
1. Any corrections to the statements referred to in Article 7 (1) for previous financial years, for whatever reason, shall be made in agreement between the Commission and the Member State concerned.	1. Any corrections to the statements referred to in Article 7 (1) for previous financial years, for whatever reason, shall be made in agreement between the Commission and the Member State concerned.
If the Member State and the Commission do not agree on a correction, the Commission shall inform the Member State concerned in a letter about the necessary correction. That letter shall constitute "measures" as referred to in point (c) of Article 12 (2) of Council Regulation 609/2014.	If the Member State and the Commission do not agree on a correction, the Commission shall inform the Member State concerned in a letter about the necessary correction. That letter shall constitute "measures" as referred to in point (c) of Article 12 (2) of Council Regulation ***(EU, Euratom) No*** 609/2014.
2. The Member State concerned may request the Commission to review the correction communicated in accordance with the second subparagraph of paragraph 1 within two months from the day of the receipt of the letter mentioned in the second subparagraph of paragraph 1. This review procedure shall be concluded with a decision by the Commission to be adopted by the Commission at the latest three months after the day of receipt of the Member State's request.	
Where the Commission's decision reviews the amounts in full or partially corresponding to the correction, the Member State shall make available the corresponding amount. Neither the Member State's request to review the correction nor an action for annulment against the Commission's decision shall affect the Member State's obligation to make available the amount corresponding to the correction.	
All corrections shall be incorporated in aggregate statements, which shall amend the previous statements for the financial years concerned.	

Thursday, March 25, 2021

Council draft	*Amendment*
3. The Commission shall adopt implementing acts further detailing the procedural modalities for the review procedure referred to in paragraph 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 13(3). The adoption of these implementing acts shall be without prejudice to the application of the review procedure set out in paragraph 2.	
4. No further corrections shall be made to the statements referred to in Article 7(1) after 31 July of the fourth year following the financial year concerned, unless those corrections concern points previously notified either by the Commission or by the Member State concerned.'	***2***. No further corrections shall be made to the statements referred to in Article 7(1) after 31 July of the fourth year following the financial year concerned, unless those corrections concern points previously notified either by the Commission or by the Member State concerned.'