C/2024/2857

8.5.2024

P9_TA(2023)0395

System of own resources of the European Union

European Parliament legislative resolution of 9 November 2023 on the proposal for a Council decision amending Decision (EU, Euratom) 2020/2053 on the system of own resources of the European Union (COM(2023)0331 – C9-0211/2023 – 2021/0430(CNS))

(Special legislative procedure – consultation)

(C/2024/2857)

The European Parliament,

— having regard to the Commission proposal to the Council (COM(2021)0570) and the amended proposal (COM(2023) 0331),

— having regard to Article 311, third paragraph, 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 (C9-0211/2023),

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

— 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 ([2]),

— having regard to its legislative resolution of 23 November 2022 on the proposal for a Council decision amending Decision (EU, Euratom) 2020/2053 on the system of own resources of the European Union (COM(2021)0570 – C9-0034/2022 – 2021/0430(CNS)) ([3]),

— having regard to its resolution of 10 May 2023 on own resources: a new start for EU finances, a new start for Europe ([4]),

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

— having regard to the letter from the Committee on Constitutional Affairs,

— having regard to the report of the Committee on Budgets (A9-0295/2023),

1. Approves the Commission proposal as amended;

2. Calls on the Commission to alter its proposal accordingly, in accordance with Article 293(2) of the Treaty on the Functioning of the European Union and Article 106a of the Euratom Treaty;

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

4. Asks the Council to consult Parliament again if it intends to substantially amend the Commission proposal;

5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

([1]) OJ L 433 I, 22.12.2020, p. 28.
([2]) Texts adopted, P9_TA(2020)0220.
([3]) Texts adopted, P9_TA(2022)0404.
([4]) Texts adopted, P9_TA(2023)0195.

Amendment 1

Proposal for an amending decision

Recital 1 a (new)

Text proposed by the Commission	*Amendment*
	(1a) In accordance with the IIA of 16 December 2020, this amended Decision constitutes a further important step, for the implementation of a roadmap for the introduction of new own resources. It will make sure that the revenue from a basket of new income sources will become available and will be sufficient for the payment of the interest and the principal of NGEU debts and that the distributive financial implications of the basket are acceptable to all Member States.

Amendment 2

Proposal for an amending decision

Recital 2 a (new)

Text proposed by the Commission	*Amendment*
	(2a) With the proceeds of the new own resources introduced by this amended decision, the Union budget can be financed reliably on a long-term basis, and accommodate the costs of the repayment of the European Union Recovery Instrument and new Union priorities while avoiding reductions of existing Union programmes and policies.

Amendment 3

Proposal for an amending decision

Recital 2 b (new)

Text proposed by the Commission	*Amendment*
	(2b) The implementation of the Roadmap in the IIA of 16 December 2020 should be completed by future reforms that would replace the transitional solution of the statistics-based national contribution on corporate profits into a more genuine, tax-based own resource as soon as the necessary directives or Union-wide harmonisation frameworks on corporate taxation are in place.

Amendment 4

Proposal for an amending decision

Recital 10 a (new)

Text proposed by the Commission	*Amendment*
	(10a) Against the background of high inflation, the temporary lump sum reductions for Denmark, Germany, the Netherlands, Austria and Sweden, from which they benefit for the period 2020-2027, have increased unexpectedly and disproportionately. In order to avoid further distributional distortions, these lump sums should be adjusted annually according to the same rationale and rule as the ceilings of the Multiannual Financial Framework, i.e. on the basis of a fixed deflator of 2 % per year.

Amendment 5

Proposal for an amending decision

Article 1 – paragraph 1 – point 1 e a (new)

Decision (EU, Euratom) 2020/2053

Article 2 – paragraph 4

Present text	*Amendment*
	(ea) paragraph 4 is replaced by the following:
4. For the period 2021-2027, the following Member States shall benefit from a gross reduction in their annual GNI-based contributions under point (d) of paragraph 1 in the amount of EUR 565 million for Austria, EUR 377 million for Denmark, EUR 3 671 million for Germany, EUR 1 921 million for the Netherlands and EUR 1 069 million for Sweden. Those amounts shall be measured in 2020 prices and adjusted to current prices ***by applying the most recent gross domestic product*** deflator ***for the Union expressed in euro, as provided by the Commission, which is available when the draft budget is drawn up***. Those gross reductions shall be financed by all Member States.	"4. For the period 2021-2027 the following Member States shall benefit from a gross reduction in their annual GNI-based contributions under point (d) of paragraph 1 in the amount of EUR 565 million for Austria, EUR 377 million for Denmark, EUR 3 671 million for Germany, EUR 1 921 million for the Netherlands and EUR 1 069 million for Sweden. Those amounts shall be measured in 2020 prices and adjusted to current prices ***on the basis of a fixed*** deflator ***of 2% per year.*** Those gross reductions shall be financed by all Member States."