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## TEXTS ADOPTED

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### **P9\_TA(2022)0404**

#### **System of own resources of the European Union**

**European Parliament 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))**

**(Special legislative procedure – consultation)**

*The European Parliament,*

- having regard to the Commission proposal to the Council (COM(2021)0570),
- having regard to the Commission Communication on The next generation of own resources for the EU Budget (COM(2021)0566),
- having regard to Article 311 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 (C9-0034/2022),
- 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<sup>1</sup>,
- 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<sup>2</sup>,
- having regard to its amendments adopted on 22 June 2022 on the proposal for a directive revising the EU Emissions Trading System<sup>3</sup>,
- having regard to its amendments adopted on 22 June 2022 on the proposal for a regulation establishing a carbon border adjustment mechanism<sup>4</sup>,
- having regard to Rule 82 of its Rules of Procedure,

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<sup>1</sup> OJ L 433 I, 22.12.2020, p. 28.

<sup>2</sup> Texts adopted, P9\_TA(2020)0220.

<sup>3</sup> Texts adopted, P9\_TA(2022)0246.

<sup>4</sup> Texts adopted, P9\_TA(2022)0248.

- having regard to the position in the form of amendments of the Committee on Economic and Monetary Affairs,
  - having regard to the letters from the Committee on the Environment, Public Health and Food Safety and the Committee on Constitutional Affairs,
  - having regard to the report of the Committee on Budgets (A9-0266/2022),
1. Approves the Commission proposal 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 the Commission proposal;
  4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

## Amendment 1

### Proposal for a regulation Recital 1 a (new)

*Text proposed by the Commission*

*Amendment*

***(1a) This Decision constitutes an important step, in accordance with the legally binding Interinstitutional Agreement of 16 December 2020, for the implementation of a roadmap of new own resources; it is to be followed up by additional and complementary initiatives, which will make sure that the new proceeds are at least 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. An adequate amount of new own resources has to ensure sustainable financing of the Union budget on a long-term basis including for new Union priorities and repayment of the European Union Recovery Instrument in order to avoid cuts to existing EU programmes and policies.***

## Amendment 2

### Proposal for a regulation Recital 2 a (new)

*Text proposed by the Commission*

*Amendment*

***(2a) There is a need to increase the level of income through new own resources to cater for NGEU repayment costs and the Social Climate Fund which is to be integrated into the MFF as well as to contribute to the long term achievement of the Union's policy goals. However, legally and technically, the three new own resources will constitute general income in full compliance with the principle of***

*universality of revenue.*

### Amendment 3

#### Proposal for a regulation

##### Recital 2 b (new)

*Text proposed by the Commission*

*Amendment*

***(2b) The Commission needs to take further timely actions if the proposed new own resources are not adopted or do not generate the anticipated level of revenue for the Union budget. In line with the legally binding Interinstitutional Agreement of 16 December 2020, the Commission is expected to present a proposal for a second basket of new own resources by the end of 2023, which could include a financial transaction tax and an own resource linked to the corporate sector.***

### Amendment 4

#### Proposal for a decision

##### Recital 5

*Text proposed by the Commission*

*Amendment*

(5) To avoid an excessively regressive impact on contributions from the emissions trading, a maximum contribution should be established for eligible Member States. For the period from 2023 to 2027, Member States are eligible if the gross national income per capita, measured in purchasing power standard and calculated on the basis of Union figures for 2020 is below 90% of the EU average. For the period from 2028 to 2030, the gross national income per capita in 2025 should be used. The maximum contribution should be established by comparing Member States' shares in the total emission trading based own resource with the shares of those Member States in the Union gross national

(5) To avoid an excessively regressive impact on contributions from the emissions trading, a maximum contribution should be established for eligible Member States ***until 2030***. For the period from 2023 to 2027, Member States are eligible if the gross national income per capita, measured in purchasing power standard and calculated on the basis of Union figures for 2020 is below 90% of the EU average. For the period from 2028 to 2030, the gross national income per capita in 2025 should be used. The maximum contribution should be established by comparing Member States' shares in the total emission trading based own resource with the shares of those Member States in the Union gross

income. A minimum contribution should be established for all Member States if their share of the total amount of ETS-based own resources is lower than 75% of their share in the Union gross national income.

## Amendment 5

### Proposal for a regulation

#### Recital 7

##### *Text proposed by the Commission*

(7) In October 2021, the Organisation for Economic Co-operation and Development and the G20 Inclusive Framework on Base Erosion and Profit Shifting reached an agreement on the allocation to participating market jurisdictions of 25% of residual profits of large multinational enterprises above the profitability threshold of 10% ('OECD/G20 IF Pillar 1 Agreement'). The own resource should consist in applying a uniform call rate to the share of residual profits of the multinational enterprises, reallocated to Member States [pursuant to the Directive on implementation of the global agreement on re-allocation of taxing rights.]

## Amendment 6

### Proposal for a regulation

#### Recital 7 a (new)

##### *Text proposed by the Commission*

national income. A minimum contribution should be established for all Member States if their share of the total amount of ETS-based own resources is lower than 75% of their share in the Union gross national income.

##### *Amendment*

(7) In October 2021, the Organisation for Economic Co-operation and Development and the G20 Inclusive Framework on Base Erosion and Profit Shifting reached an agreement on the allocation to participating market jurisdictions of 25% of residual profits of large multinational enterprises above the profitability threshold of 10% ('OECD/G20 IF Pillar 1 Agreement'). The own resource should consist in applying a uniform call rate to the share of residual profits of the multinational enterprises, reallocated to Member States [pursuant to the Directive on implementation of the global agreement on re-allocation of taxing rights, *as soon as adopted*].

***(7a) The OECD aims for the Multilateral Convention implementing the OECD/G20 IF Pillar 1 Agreement to enter into force in 2024. However, as the successful implementation of the OECD/G20 IF Pillar 1 Agreement at international level by certain key third countries is not yet guaranteed, it is necessary for the Commission and the Member States to regularly reassess the situation. In the event of clear lack of progress by end of***

*2023, the Commission should submit a legislative proposal for a digital levy or a similar measure. Such a digital levy or proceeds resulting from a similar measure should then be considered an own resource of the Union in order to generate revenues by 2026.*

## **Amendment 7**

### **Proposal for a regulation**

#### **Recital 8 a (new)**

*Text proposed by the Commission*

*Amendment*

*(8a) Revenue for the Union budget on the basis of the Commission's proposals for the implementation of the OECD/G20 IF Pillar 1 Agreement is expected to be between EUR 2,5 billion and EUR 4 billion per year.*

## **Amendment 8**

### **Proposal for a regulation**

#### **Recital 8 b (new)**

*Text proposed by the Commission*

*Amendment*

*(8b) Following consultation of the European Parliament, the adoption of this Decision requires unanimity in the Council. This Decision should enter into force following the completion by the Member States of the procedures for its approval in accordance with their respective constitutional requirements.*

## **Amendment 9**

### **Proposal for a decision**

#### **Article 1 – paragraph 1 – point 1 – point b**

Decision (EU, Euratom) 2020/2053

#### **Article 2 – paragraph 1 – point f**

*Text proposed by the Commission*

*Amendment*

(f) the application of a uniform call rate

(f) the application of a uniform call rate

equal to **75%** of the revenues from the sale of certificates of the carbon border adjustment mechanism established by Regulation (EU) [XXX] of the European Parliament and of the Council<sup>18</sup> .

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<sup>18</sup> Regulation (EU) [XXX] of the European Parliament and of the Council on the carbon border adjustment mechanism.

## **Amendment 10**

### **Proposal for a regulation Article 2 a (new)**

*Text proposed by the Commission*

equal to **100%** of the revenues from the sale of certificates of the carbon border adjustment mechanism established by Regulation (EU) [XXX] of the European Parliament and of the Council<sup>18</sup> .

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<sup>18</sup> Regulation (EU) [XXX] of the European Parliament and of the Council on the carbon border adjustment mechanism.

*Amendment*

#### *Article 2a*

##### *Review*

***If by the end of 2023 the process of ratification of the OECD/G20 (IF) Pillar 1 Agreement has not started in a critical mass of countries as defined by the Multilateral Convention, the Commission shall propose a new own resource in connection with the single market, such as a digital levy or a similar measure, in order to generate revenues by 2026.***