



EUROPEAN
COURT
OF AUDITORS

EN

Opinion 04/2023

(pursuant to Article 322(2), TFEU)

**concerning the Commission's
amended proposal for a Council
Regulation on the methods and
procedure for making available
own resources based on
the Emission Trading System,
the Carbon Border Adjustment
Mechanism, reallocated profits
and the statistical own resource
based on company profits
and on the measures to meet
cash requirements
COM/2023/333, 2022/0071 (NLE)**

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THE COURT OF AUDITORS OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 322(2) thereof;

Having regard to the Commission's proposal for a Council Regulation on the methods and procedure for making available own resources based on the Emissions Trading System, the Carbon Border Adjustment Mechanism, reallocated profits and the statistical own resource based on company profits and on the measures to meet cash requirements, adopted on 14 March 2022¹;

Having regard to the Commission's amended proposal for the above Council Regulation on the methods and procedure for making available own resources, adopted on 20 June 2023²;

Having regard to the Council's request for an opinion, received on 17 July 2023;

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, Euratom³;

Having regard to Council Regulation (EU, Euratom) No 609/2014 on the methods and procedure for making available the traditional, value-added tax (VAT) and gross national income (GNI)-based own resources, and on the measures to meet cash requirements⁴, as last amended by Regulation (EU, Euratom) 2022/615 of 5 April 2022⁵;

Having regard to Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on measures to meet cash requirements, and on certain aspects of the own resource based on GNI⁶; and

¹ [COM\(2022\) 101, 2022/0071](#) of 14.3.2022.

² [COM\(2023\) 333, 2022/0071](#) of 20.6.2023.

³ [OJ L 424, 15.12.2020](#), p. 1.

⁴ [OJ L 168, 7.6.2014](#), p. 39.

⁵ [OJ L 115, 13.4.2022](#), p. 51.

⁶ [OJ L 165, 11.5.2021](#), p. 15.

Having regard to the European Court of Auditors' (ECA's) previous opinions⁷ on the EU's system of own resources, particularly the recent opinions 05/2018, 02/2021 and 03/2022 on making these resources available;

Having regard to the interinstitutional agreement (IIA) under the 2021-2027 multiannual financial framework (MFF), in which the European Parliament, the Council and the Commission agreed on a roadmap towards the introduction of new own resources⁸, based on the following guiding principles:

- a) raising an amount of revenue that is sufficient to cover the level of overall expected expenditure for the repayment of the principal and the interest related to NextGenerationEU (NGEU), while respecting the budgetary principle of universality;
- b) spending on financial costs of NGEU that does not reduce the expenditure of the EU programmes and funds under the MFF;
- c) aligning the own resources with the EU priorities, such as the fight against climate change, the circular economy, Europe fit for the Digital Age, and contributing to fair taxation and to the strengthening of the fight against tax fraud and evasion;
- d) respecting the criteria of simplicity, transparency, and fairness;
- e) ensuring stability and predictability of the revenue flow;
- f) not leading to an excessive administrative burden for EU institutions and national administrations;
- g) preferably generating additional 'fresh' revenues;
- h) in parallel, aiming at reducing red tape and the burden for companies, especially for Small and Medium Enterprises, and for citizens.

The institutions also acknowledged that the introduction of a basket of new own resources should reduce the share of national GNI-based contributions in the financing of the EU budget.

HAS ADOPTED THE FOLLOWING OPINION:

⁷ Opinions 03/2022, 02/2021, 11/2020, 05/2018, 07/2015, 07/2014, 02/2012, 02/2008, 02/2006, 04/2005 and 07/2003.

⁸ Annex II to the IIA of 16 December 2020 on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources.

Introduction

The initial package for the next generation of own resources

01 On 22 December 2021, the Commission proposed amending the Council Decision on own resources ('own resource decision')⁹ to introduce three new categories of EU revenue gradually as from 2023: a first based on the revised EU emissions trading system, a second based on the carbon border adjustment mechanism, and a third based on a share of residual profits that are allocated to member states from the largest and most profitable multinational enterprises.

02 According to the Commission, the proposal was expected to provide an average of up to €17 billion annually for the EU budget, and to help finance the expected budgetary expenditure for the repayment of NGEU and for the Social Climate Fund (SCF). Below is a description of these two instruments:

- o NGEU is the EU's temporary recovery instrument¹⁰ to address the consequences of the COVID-19 crisis. It envisages borrowing up to €806 900 million (at current prices) on capital markets until 2026, with a view to providing member states with loans of up to €385 800 million and non-refundable financial support of up to €421 100 million. The repayment of the latter amount from the EU budget needs to be finalised by the end of 2058.
- o The SCF¹¹ is established for the 2026-2032 period to provide up to €65 000 million (at current prices) in financial support for member states. Its objective is to contribute to a socially fair transition towards climate neutrality by addressing the social impacts of including greenhouse gas emissions from buildings and road transport.

03 *Table 1* provides an overview of the three initially proposed categories of EU revenue, representing the next generation of own resources for the EU budget.

⁹ Proposal for a Council Decision amending Decision (EU, Euratom) 2020/2053 on the system of own resources of the European Union, [COM\(2021\) 570 2021/0430](#).

¹⁰ [Council Regulation \(EU\) 2020/2094](#) of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis.

¹¹ [Regulation \(EU\) 2023/955](#) of the European Parliament and of the Council of 10 May 2023 establishing a Social Climate Fund and amending Regulation (EU) 2021/1060.

Table 1 – The initial proposal for the next generation of own resources for the EU budget

Proposed own resource based on:	Description of the proposed source of EU revenue
<p>EU Emissions Trading System (ETS)</p>	<p>Companies buy or receive emissions allowances through the EU's carbon market. The Commission proposed that 25 % of the revenue generated from the auctioning or valuation of certain allowances from emissions trading will contribute to the EU budget. This includes revenue from the current ETS for stationary installations, maritime and aviation ('ETS1') applicable from 2023, and a separate emissions trading scheme for road transport and buildings ('ETS2'), to be applied when the sectoral legislation is adopted.</p> <p>The Commission also proposed in the own resource decision a temporary solidarity adjustment mechanism for the 2023-2030 period. The mechanism introduces a maximum contribution for lower-income and carbon-intensive member states, and a minimum contribution for typically higher-income and low-carbon member states.</p>
<p>Carbon Border Adjustment Mechanism (CBAM)</p>	<p>The CBAM puts a carbon price on imports into the EU whose production is subject to emissions, corresponding to what would have been paid if the goods had been produced in the Single Market. To import such products into the EU, importers will have to buy CBAM certificates. The price of the certificates will be based on the weekly average auction price of ETS allowances, expressed in euros per ton of CO₂ emitted.</p> <p>The Commission proposed that 75 % of the revenue collected by member states under the CBAM should go to the EU budget. This mechanism was expected to start generating revenue for the EU budget after the transitional period planned for 2023-2025.</p>
<p>Share of the residual profits that are allocated to member states from the largest and most profitable multinational enterprises</p>	<p>The Commission proposed that member states would make a national contribution to the EU budget, based on the proportion of the residual profits that are reallocated to member states from the largest and most profitable multinational enterprises. Under this proposed own resource, member states would contribute to the EU budget 15 % of the proportion of multinational enterprises' taxable profits that are allocated to them.</p> <p>This own resource is based on the reform of the international tax framework agreed in October 2021 by more than 130 members of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting. 'Pillar One' of this agreement aims to allow participating countries to tax a share of the residual profits of the world's largest multinational enterprises, a proposal which is currently being discussed internationally. Due to the lack of sectoral legislation on this matter, it is not known when this own resource may generate revenue for the EU budget.</p>

04 On 14 March 2022, the Commission submitted a proposal to amend the Council Regulation laying down Implementing Measures for the System of Own Resources ('implementing measures')¹². It also put forward a Council Regulation on the methods and procedure for making such own resources available, and on the measures to meet cash requirements¹³ ('the initial Proposal'). On 17 July 2022, we issued [opinion 03/2022](#) on the initial Proposal.

The adjusted package for the next generation of own resources

05 On 20 June 2023, the Commission adopted an adjusted package for the next generation of own resources¹⁴. By amending the proposals of the own resource decision¹⁵ and the implementing measures¹⁶, it aimed to adjust the proposed own resources in the light of the recent approval of the revised ETS Directive¹⁷ and the CBAM Regulation¹⁸ under the 'Fit-for-55' package¹⁹ of proposals, and to introduce a new statistical own resource based on company profits. By means of the adjusted package for the next generation of own resources, the Commission expects to deliver average annual revenues of about €24 billion over the 2024-2027 period and €36.5 billion from 2028 onwards²⁰.

Adjusted own resource based on the revised EU Emissions Trading System

06 The SCF was established to provide financial support to member states to enable them to address the possible social impacts of ETS2 on vulnerable households, micro-enterprises and transport users (see paragraph [02](#) and [Table 1](#)). As the SCF will initially

¹² [COM\(2022\) 102, 2022/0072](#) of 14.3.2022.

¹³ [COM\(2022\) 101, 2022/0071](#) of 14.3.2022.

¹⁴ [COM\(2023\) 330](#) of 20.6.2023.

¹⁵ [COM\(2023\) 331, 2023/0430](#) of 20.6.2023.

¹⁶ [COM\(2023\) 332, 2023/0197](#) of 20.6.2023.

¹⁷ [Directive 2003/87/EC](#) establishing a scheme for greenhouse gas emission allowance, as lastly amended by [Directive \(EU\) 2023/959](#).

¹⁸ [Regulation \(EU\) 2023/956/EC](#) establishing a carbon border adjustment mechanism.

¹⁹ [COM\(2021\) 550](#) of 14.7.2021.

²⁰ 2018 prices, excluding revenues from the reallocated profits-based own resource relating to OECD Pillar 1.

be financed with external assigned revenue (for 2026 and 2027) and not by general revenue under the EU budget²¹, the Commission's amended proposal of the own resource decision²², provided for the deferral of the introduction of ETS2 own resource purposes to 2028. In addition, as member states applying a national carbon tax may opt to exempt the related emissions from ETS2 by cancelling allowances²³, the Commission proposed including them in the calculation of this own resource.

07 Since the proposals of the 'Fit-for-55' package, the estimated carbon price per ton of CO₂ emitted has risen substantially: from an average of €55 in 2021 to an average of €80 in 2022. The resulting increased value of auctioning allowances enabled the amended own resource decision proposal to include an increase in the call rate for the ETS-based own resource from 25 % to 30 %. The Commission estimates that this source of revenue will generate €7 billion per year (at 2018 prices) in the 2024-2027 period and €19 billion (at 2018 prices) per year for the EU budget from 2028 onwards.

Adjusted own resource based on the Carbon Border Adjustment Mechanism

08 Following the legislative agreement on a new governance model for the CBAM that increased the number of tasks centralised at EU level²⁴, the Commission proposed technical adjustments to the control framework for the related source of revenue. In addition, the Commission took the increased carbon price into consideration in its revenue estimate, and expects that the CBAM-based own resource will generate €1.5 billion (at 2018 prices) per year as from 2028.

New statistical own resource based on company profits

09 The Commission proposed a new own resource calculated on company profits that are estimated on the basis of national accounts statistics, prepared under the European System of Accounts²⁵. This own resource will be a national contribution,

²¹ Article 27(4) of Regulation (EU) 2023/955.

²² COM(2023) 331, 2023/0430 of 20.6.2023.

²³ Article 30e(3) of Directive 2003/87/EC, as amended by Directive (EU) 2023/959.

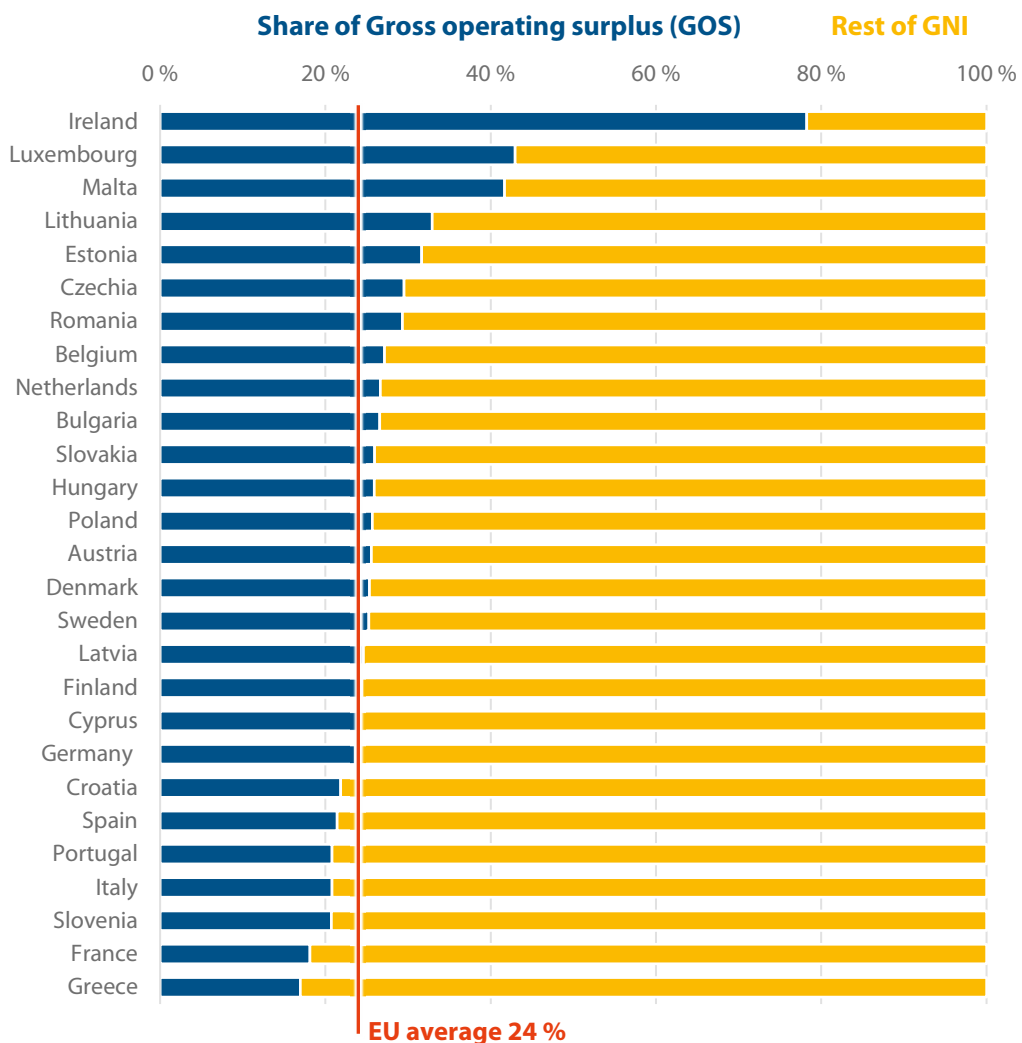
²⁴ Articles 14, 15, 19, 20 and 27 of Regulation (EU) 2023/956.

²⁵ Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union.

calculated by multiplying a call rate of 0.5 % by the sum of gross operating surplus (GOS) recorded for the institutional sectors of non-financial and financial corporations in national accounts.

10 For 2021, the reference year used by the Commission for estimating the basis for the statistical own resource on company profits, the member states' GOS for the above sectors averaged 24 % of GNI at EU level, and between 17 % and 33 %, excluding three outlier cases (see [Figure 1](#)). Member states attracting more company profits would in principle contribute more to this statistical own resource. The GOS data will be taken from the reporting for own resource purposes as part of the GNI verification, including the related supervision and control measures. The Commission estimates that the revenue resulting from this new own resource will average €16 billion (at 2018 prices) per year from 2024 onwards.

Figure 1 – Share of GOS in GNI per member state in 2021



Source: ECA, based on Commission's data and estimates.

11 The above source of EU revenue is expected to be temporary: it will be applied until an own resource based on an underlying tax proposal is established. The Commission adopted in September 2023 a ‘Business in Europe: Framework for Income Taxation’²⁶ to improve the functioning of the Single Market by simplifying corporate tax rules and tax compliance and by levelling the playing field for businesses.

Adjustments to arrangements for making own resources available

12 The adjusted package for the next generation of own resources also included an amended proposal for a Regulation on the methods and procedure for making available own resources based on the ETS, the CBAM, reallocated profits and the statistical own resource based on company profits, and on the measures to meet cash requirements²⁷ (‘the amended Proposal’). If adopted, this would be the third ‘making-available regulation’ (‘MAR3’), and complement the following existing ones:

- ‘MAR1’²⁸ dealing with Traditional Own Resources, VAT- and GNI-based own resources; and
- ‘MAR2’²⁹ covering the new own resource based on plastic packaging waste that is not recycled.

13 It is mandatory to consult the ECA about the (amendment to) proposals for a Regulation on the arrangements for making the Union’s own resources available³⁰. On 17 July 2023, the Council asked the ECA to give an opinion on the amended Proposal. This opinion builds upon the opinion we issued on the initial Proposal (see paragraph 04).

14 The amended Proposal adjusts the arrangements for making the ETS- and CBAM-based own resources available. It also includes the rules and procedures for making available the new proposed statistical own resource based on company profits.

²⁶ COM (2023) 532, 2023/0321 of 12.9.2023.

²⁷ COM(2023) 333, 2022/0071 of 20.6.2023.

²⁸ Council Regulation (EU, Euratom) No 609/2014.

²⁹ Council Regulation (EU, Euratom) No 2021/770.

³⁰ Article 322(1)(a) of Treaty on the Functioning of the European Union.

15 The Commission proposed amending Article 7 of the initial Proposal³¹, in particular to update the valuation mechanism for allowances not auctioned due to the discretionary option exercised by member states on ETS2 in the event of applying a national carbon tax (see paragraph 06). It also proposed modifying Article 14 of the initial Proposal because of the adopted central governance model for the CBAM (see paragraph 08).

16 In addition, the Commission introduced several provisions in the amended Proposal (i.e. Articles 1, 2, 3, 4, 5, 9a, 10, 16a, 16b, 17 and 20) for making available the new statistical own resource based on company profits.

17 The amended Article 22 reflects the fact that MAR3 is applied from 1st January 2024, subject to the exceptions set out in the amended proposal for the own resource decision:

- ‘1st January 2028’ for the own resource based on ETS2;
- ‘1st January 2026’ for the CBAM-based own resource, that will generate revenue to the EU budget only from 2028; and
- ‘the date of application of the Directive on implementation of the global agreement on reallocation of taxing rights or the day of the entry into force and effect of the Multilateral Convention (whichever is the later)’ for the own resource based on the residual profits from the largest and most profitable multinational enterprises.

³¹ COM(2022) 101, 2022/0071 of 14.3.2022.

General observations

18 We take note of the Commission's adjusted package for the next generation of own resources amending two previously proposed sources of revenue (based on the ETS and the CBAM) and adding the new statistical own resource based on company profits. As a result of all the changes put forward, increasing the number of own resources and introducing different rules in some cases for making them available, we reiterate the assessment of our previous opinions about the complexity of the system of EU financing³².

19 According to the Commission estimates of 2021, reimbursement of the principal for NGEU non-refundable financial support will require budgetary resources averaging €15 billion per year if repayment takes place from 2028 to 2056. Early repayments may also be possible before 2028³³. The Commission did not publish an estimate of the amounts of interest to be paid for NGEU. In addition, SCF financing would add an average of €10 billion over the 2028-2032 period.

20 The information available would not allow us to assess whether the expected annual revenues generated from the adjusted package for the next generation of own resources are, as intended, sufficient to cover the financial needs for both NGEU and the SCF.

21 We take note of the Commission's amended Proposal to modify the arrangements for MAR3. It reflects the amended proposal for the own resource decision and the implementing measures resulting from the Commission's adjusted package for the next generation of own resources in the light of the recent adoption of sectoral legislation (see paragraph 05). We set out our observations and comments in paragraphs 23 to 29.

22 In addition, we reiterate the conclusions of our opinion 03/2022³⁴ that are also relevant to the amended Proposal. The Commission has made further progress on introducing new own resources. However, the Commission should propose that all

³² See paragraph 19 of our [opinion 03/2022](#), paragraph 6 of our [opinion 02/2012](#), and paragraph 16 of our [opinion 02/2006](#).

³³ See Article 5(2) of Own Resource Decision 2020/2053.

³⁴ See paragraphs 40, 41 and 44 of our [opinion 03/2022](#).

rules for making own resources available (MAR1, MAR2 and MAR3) are consolidated in a single legislative act.

Specific comments

Making available the own resource based on the revised EU Emissions Trading System

23 Concerning the calculation of the ETS-based own resource, Article 7(2) of the amended Proposal includes a technical adjustment to define the scope of the annual average price to be used to calculate the revenue from ETS1-specific exceptions by referring to the auctioning of allowances from ETS1-specific sectors, namely stationary installations, maritime and aviation³⁵, that are included in the amended proposal of the own resource decision. The new Article 7(2a) of the amended Proposal sets out the rules for calculating the own resource base where member states have used the possibility to apply a national carbon tax cancelling the allowances not auctioned for the relevant emissions from ETS2³⁶. Apart from the suggested corrections set out in the *Annex*, we consider these proposed amendments to be justified, as they ensure that the discretionary choice by individual member states to cancel ETS2 allowances does not affect equal treatment when calculating national contributions to the EU budget.

Making available the own resource based on the Carbon Border Adjustment Mechanism

24 With regard to the CBAM-based own resource, Article 14(1) of the amended Proposal removes the reference to the Commission's '(on-the-spot) inspections' and replaces them with 'control and supervision measures'. While acknowledging that CBAM governance provides for increased centralisation of tasks at EU level³⁷, the Commission's supervisory role envisages risk-based controls of the data and transactions recorded in the CBAM registry of authorised CBAM declarants, oversight of the CBAM declarations, and sending the information to the member states of any irregularities detected.

³⁵ Articles 3d and 10 of [Directive 2003/87/EC](#).

³⁶ Article 30e(3) of [Directive 2003/87/EC](#).

³⁷ See Articles 14, 15, 19, 20 and 27 of [Regulation \(EU\) 2023/956](#).

25 The sectoral legislation³⁸ makes national authorities responsible for carrying out further investigations to correct irregularities that have been identified. However, as is the case for the other proposed and existing own resources³⁹, we believe that the Commission should also have inspection powers (including on-the-spot visits to national authorities) to complement the national controls that are needed to ensure that the own resource is properly calculated and collected. We propose that this provision of the amended Proposal should be clarified (see [Annex](#)).

Making available the statistical own resource based on company profits

26 Article 2(1) of the amended Proposal sets out the requirements for keeping supporting documents concerning the compilation of statistical data and the making available of the statistical own resource based on company profits. Article 5(5a) stipulates the rules for entering contributions in the accounts and reporting GOS data. Article 9a includes the arrangements for calculating the statistical own resource. Articles 16a and 16b stipulate, respectively, the procedures for making this source of revenue available, and for the balancing exercise and adjustments.

27 We note that the proposed provisions for the statistical own resource are generally aligned with the arrangements for making GNI-based contributions available⁴⁰. As GOS is a national accounts component like GNI, we welcome this alignment.

28 In our opinion 03/2022⁴¹, we presented a comparative analysis of the applicable review procedures for dispute resolution between the Commission and member states as regards calculating the proposed and existing own resources. This analysis showed not only that there are different procedures in place, but also that no review procedure is envisaged for the GNI- and ETS-based own resource. We note that no

³⁸ Article 15 of [Regulation \(EU\) 2023/956](#).

³⁹ Article 2(1) of [Regulation \(EU, Euratom\) 2021/768](#) laying down implementing measures for the system of own resources, and Article 1 (paragraph (1)(b)6a and 6d) of the amended proposal of the [implementing measures](#).

⁴⁰ Articles 3, 4, 5, 6(1), 6(2), 6(3), 10a(1), 10a(4), 10b(4), 10b(5), 10b(6), 12(1), 12(3), 12(4), 12(5), 12(6), 14 and 15 of [Regulation 609/2014](#).

⁴¹ Paragraph 35 and Table 2 of our [opinion 03/2022](#).

modification has been made to Article 19 of the amended Proposal to envisage the review procedure for the new statistical own resource.

Proposed modifications to the amended Proposal

29 In the *Annex*, we set out suggested changes to and comments on the amended Proposal.

Concluding remarks

30 We take note of the Commission's adjusted package for the next generation of own resources amending the previously proposed sources of revenue based on the ETS and the CBAM, and adding another one on statistical data relating to company profits. This further increases the complexity of the system of EU financing (see paragraph **18**).

31 In the absence of official Commission estimates of the amounts of interest to be repaid for NGEU, the information available would not allow us to assess whether the expected annual revenues generated from the adjusted package for the next generation of own resources are sufficient to cover, as intended, the amounts needed to repay NGEU and to finance the SCF (see paragraphs **19** and **20**).

32 We welcome the proposed amendments that align with the amended proposal of the own resource decision and the implementing measures based on the recently adopted sectoral legislation (see paragraph **21**). However, we believe that the Commission should retain inspection powers for managing the CBAM-based own resource (see paragraphs **24** and **25**). We also note that no review procedure has been introduced for resolving disputes between the Commission and member states about calculating the new statistical own resource based on company profits (see paragraph **28**).

33 Although we note that the Commission has made further progress on introducing new own resources, we continue to urge it to propose without further delay that all making-available arrangements should be consolidated in a single legislative act (see paragraph **22**).

This opinion was adopted by Chamber V headed by Mr Jan Gregor, Member of the Court of Auditors, in Luxembourg at its meeting of 3 October 2023.

For the Court of Auditors



Tony Murphy
President

Annex

Our suggested changes to and comments on the amended Proposal

Text of the proposal	Suggested change	Comments
<p>Article 7(2)</p> <p>“The Commission shall calculate the amounts referred to in Article 2(1), point (e)(2) of Decision (EU, Euratom) 2020/2053 by applying the rate referred to in Article 2(1), point (e)(1), of that Decision...”</p>	<p>“The Commission shall calculate the amounts referred to in Article 2(1), point (e)(2) of Decision (EU, Euratom) 2020/2053 by applying the rate referred to in Article 2(1), point (e)(1), of that Decision...”</p>	<p>The text of the amended Proposal contains an incorrect reference to the relevant Article.</p> <p>The rate is defined in Article 2 (1), point (e), of the amended Decision (EU, Euratom) 2020/2053:</p> <p>“[...] (e) the application of a uniform rate of 30 % to: [...]”</p>
<p>Article 7(2a)</p> <p>“The Commission shall calculate the amounts referred to in Article 2(1), point (e)(3) of Decision (EU, Euratom) 2020/2053 by applying the rate referred to in Article 2(1), point (e)(1), of that Decision...”</p>	<p>“The Commission shall calculate the amounts referred to in Article 2(1), point (e)(3) of Decision (EU, Euratom) 2020/2053 by applying the rate referred to in Article 2(1), point (e)(1), of that Decision...”</p>	<p>The text of the amended Proposal contains an incorrect reference to the relevant Article.</p> <p>The rate is defined in Article 2 (1), point (e), of the amended Decision (EU, Euratom) 2020/2053:</p> <p>“[...] (e) the application of a uniform rate of 30 % to: [...]”</p>
<p>Article 7(2a)</p> <p>“... on the platform selected in accordance with Article 26 of that Regulation.”</p>	<p>“... on the platform selected in accordance with Article 26 of that Regulation (EU) No 1031/2010.”</p>	<p>The reference to another Regulation should contain its number to ensure clarity.</p>
<p>Article 9a(1)</p> <p>“The statistical own resource based on company profits to be made available shall be calculated by applying the uniform call rate referred to in Article 2(1), point (h), of Decision (EU, Euratom) 2020/2053 to the sum of gross operating surplus of the sectors of non-financial corporations (S.11) and financial corporations (S.12) as defined in Article 2(1), point (h), of</p>	<p>“The statistical own resource based on company profits to be made available shall be calculated by applying the uniform call rate referred to in Article 2(1), point (h), of Decision (EU, Euratom) 2020/2053 to the sum of gross operating surplus of the sectors of non-financial corporations (S.11) and financial corporations (S.12) as defined in Article 2(1), point (h), of Decision (EU, Euratom) 2020/2053.”</p>	<p>The reference to Article 2(1), point (h), of amended Decision (EU, Euratom) 2020/2053 appears twice. One of the references should be removed.</p>

Decision (EU, Euratom) 2020/2053.”		
<p>Article 9a(2)</p> <p>“The Commission shall calculate the statistical own resource based on company profits taking into account the report on quality referred to in Article 2 (6d) of Council Regulation as regards implementing measures for new own resources of the European Union transmitted by the Member States.”</p>	<p>“The Commission shall calculate the statistical own resource based on company profits taking into account the report on quality referred to in Article 2 (6d) of Council Regulation (EU, Euratom) 2021/768 as regards implementing measures for new own resources of the European Union transmitted by the Member States.”</p>	<p>The reference to another Regulation should contain its number to ensure clarity. [In addition, referring to the implementing measures may be redundant as it complements the making-available requirements set out in the amended Proposal].</p>
<p>Article 14(1)</p> <p>“Any corrections or adjustments applied, following the control and supervision measures inspections referred to in Article 2(6b) of Regulation (EU, Euratom) 2021/768 for previous financial years, or for any other reason, shall give rise to a particular adjustment of the entries in the account referred to in Article 9(1) of Regulation (EU, Euratom) No 609/2014. [...] The Commission shall inform the Member State about the amount of the particular adjustment to be included in its next annual statement following its on-the-spot inspections-control and supervision measures.”</p>	<p>“Any corrections or adjustments applied, following the control and supervision measures inspections referred to in Article 2(6b) of Regulation (EU, Euratom) 2021/768 and, where necessary, (on-the-spot) inspections for previous financial years, or for any other reason, shall give rise to a particular adjustment of the entries in the account referred to in Article 9(1) of Regulation (EU, Euratom) No 609/2014. [...] The Commission shall inform the Member State about the amount of the particular adjustment to be included in its next annual statement following its on-the-spot inspections-control and supervision measures, including (on-the-spot) inspections.”</p>	<p>It is important for the Commission to exercise its inspection rights to control the correctness of the underlying information for the purposes of calculating the own resource in member states (see paragraph 25). This should also be envisaged in the amendment to the implementing measures proposal.</p>
<p>Article 22</p> <p>“[...] However, Article 2(3), Article 5(5) and Articles 9, 15 and 16 shall apply from the date of application of the [Directive on implementation of the global agreement on re-allocation of taxing rights] or the day of the entry into force and effect of the Multilateral Convention, whichever is the later. [...]”</p>	<p>“[...] However, Article 2(3), Article 5(5) and Articles 9, 15 and 16 shall apply from the date of application of the [Directive on implementation of the global agreement on re-allocation of taxing rights] or the day of the entry into force and effect of the Multilateral Convention, whichever is the later. [...]”</p>	<p>This text is redundant because the application of the proposed provision is subject to implementation of the own resource decision amendment, as stated in the first point of the amended Article 22. The amended own resource decision proposal sets out when the individual own resources are applicable.</p>

Abbreviations

CBAM: Carbon Border Adjustment Mechanism

ETS: Emissions Trading System

GNI: gross national income

GOS: gross operating surplus

IIA: interinstitutional agreement

MAR: Making Available Regulation

MFF: multiannual financial framework

NGEU: NextGenerationEU

SCF: Social Climate Fund

VAT: value added tax

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