



2021/0430(CNS)

4.10.2023

AMENDMENTS

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Draft report

José Manuel Fernandes, Valérie Hayer
(PE752.743v01-00)

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

Draft decision

(COM(2023)0331 – C9-0211/2023 – 2021/0430(CNS))

Amendment 6
Joachim Kuhs, Eric Minardi

Draft decision
Recital 6

Text proposed by the Commission

(6) Regulation (EU) 2023/956 of the European Parliament and of the Council⁹ establishes a carbon border adjustment mechanism to complement the EU Emissions Trading System and to ensure the effectiveness of the climate policy of the Union. Considering the close link of the carbon border adjustment mechanism to the Union's climate policy, a share of the revenues from the sale of certificates should be transferred to the Union budget as an own resource.

Amendment

(6) Regulation (EU) 2023/956 of the European Parliament and of the Council⁹ establishes a carbon border adjustment mechanism to complement the EU Emissions Trading System and to ensure the effectiveness of the climate policy of the Union. Considering the close link of the carbon border adjustment mechanism to the Union's climate policy, a share of the revenues from the sale of certificates should be transferred to the Union budget as an own resource. ***Given that CBAM will cover iron/steel, cement, fertilisers, aluminium, hydrogen and electricity generation, the Member States shall bear in mind that the price of these vital materials and in relative sectors will be all-time higher in Europe than worldwide.***

Or. en

Justification

Important contextualisation.

Amendment 7
Joachim Kuhs, Eric Minardi

Draft decision
Recital 7

Text proposed by the Commission

(7) ***In line with*** the Interinstitutional Agreement, a financial contribution linked to the corporate sector should be ***introduced***. Until the possible establishment of an own resource linked to the Business in Europe: Framework for

Amendment

(7) ***Despite*** the Interinstitutional Agreement, a financial contribution linked to the corporate sector should be ***postponed***. Until the possible establishment of an own resource linked to the Business in Europe: Framework for Income

Income Taxation (BEFIT) initiative, an own resource proportional to a statistical indicator that may be used as an approximation of company profits should be *provisionally established*. This own resource should be calculated based on national accounts statistics prepared under the European System of Accounts 2010 (ESA 2010) in application of Regulation (EU) No 549/2013 of the European Parliament and of the Council. This statistical system is applied in a harmonised manner across Member States. ***This own resource should therefore be calculated by multiplying a call rate to the sum of gross operating surplus provided for the sectors of nonfinancial and financial corporations (ESA sectors S12 and S11), as defined in Regulation (EU) No 549/2013.***

Taxation (BEFIT) initiative, an own resource proportional to a statistical indicator that may be used as an approximation of company profits should be *withheld*. ***According to European Commission***, this own resource should be calculated based on national accounts statistics prepared under the European System of Accounts 2010 (ESA 2010) in application of Regulation (EU) No 549/2013 of the European Parliament and of the Council. This statistical system is applied in a harmonised manner across Member States. ***It is necessary to stress that the statistical data of ESA for the year 2021 has been used for this type of OR forecast for 2022-2030, which cannot ensure a high level of predictability in times of crisis. Moreover, in the second quarter of 2023, the number of bankruptcy declarations of EU businesses increased for the sixth quarter in a row and got up by 8.4%, thus reaching the highest level since the start of the data collection in 2015 by the Eurostat. The introduction of such OR in these circumstances and under this methodology is unacceptable for European companies and citizens, who will carry main burden of rising prices.***

Or. en

Justification

The introduction of the statistical own resource on company profits (CPOR) would ignore long-term macro-economic context currently reigning in the EU.

Amendment 8 Joachim Kuhs, Eric Minardi

Draft decision Recital 9

Text proposed by the Commission

(9) The provisions concerning the

PE753.693v03-00

Amendment

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contribution from the auctioning of allowances under the current Emissions Trading System **and from the statistics on company profits** should apply from 1 January 2024. **The provisions concerning the contribution from the auctioning of allowances under the new Emissions Trading System covering buildings, road transport and additional sectors should apply from 1 January 2028.** The provisions concerning the contribution from the carbon border adjustment mechanism should apply from 1 January 2026. [The provisions on the OECD/G20 IF Pillar 1 Agreement shall enter into force once the Directive on implementation of the global agreement on re-allocation of taxing rights applies and the Multilateral Convention entered into effect.]

contribution from the auctioning of allowances under the current Emissions Trading System should apply from 1 January 2024. **Given the positive forecast of the European Commission as regards collected revenues under the current ETS I mechanism (80 billion EUR supposed to be collected instead of the previously predicted 55), buildings, roads and transport sectors shall be excluded from auctioning under ETS II mechanism as they concern vital needs of citizens.** The provisions concerning the contribution from the carbon border adjustment mechanism should apply from 1 January 2026. [The provisions on the OECD/G20 IF Pillar 1 Agreement shall enter into force once the Directive on implementation of the global agreement on re-allocation of taxing rights applies and the Multilateral Convention entered into effect.]

Or. en

Justification

The introduction of the buildings, roads and transport sectors in auctioning system under ETS II mechanism will be painful for citizens and European economy regardless of the timeline being set in 2027 or 2028. The surplus of forecasted revenues from ETS I (extra 25 billion EUR) shall compensate for the deletion of the mentioned sectors from the ETS II.

Amendment 9 Moritz Körner

Draft decision Recital 10a (new)

Text proposed by the Commission

Amendment

10a. When determining the application of the uniform call rate to the sum of all GNI of all Member States, other revenue may constitute a lump sum or penalty payment imposed on and paid by a Member State pursuant to Article 260 TFEU. As concerned Member States would currently still benefit from the

reduction of the GNI-based own resource caused by such other revenue, the Member States de facto enjoy a rebate on their lump sum or penalty payment. In order to avoid such rebates on lump sums and penalty payments, the reduction of the GNI-based own resource caused by such other revenue should not apply to the Member State on which the lump sum or penalty payment was imposed on.

Or. en

Amendment 10

Joachim Kuhs, Eric Minardi

Draft decision

Article 1 – paragraph 1 – point 1b (new)

Decision (EU, Euratom) 2020/2053

Article 2 – paragraph 1 - point f(1)

Text proposed by the Commission

Amendment

in paragraph 1 of Article 2, the following point f(1) is added:

f(1) Given that non-EU producers accessing the EU Single Market are allowed to pay a carbon price in a third country on the embedded emissions for the production of their imported goods and thus enjoy a deduction from the CBAM obligation, the EU producers might experience discrimination in case if the carbon price in question has never been paid by non-EU producers in real terms; establishment of CBAM registry is not sufficient to ensure full transparency and to completely eliminate a risk of carousel fraud and greenwashing.

Or. en

Justification

The establishment of the CBAM would require the development of bilateral, multilateral and international cooperation with third countries.

Amendment 11
Moritz Körner

Draft decision

Article 1 – paragraph 1 – point 1f (new)

Decision (EU, Euratom) 2020/2053

Article 2 – paragraph 3 - point a (new)

Text proposed by the Commission

(1) Article 2 is amended as follows:

Amendment

(1) Article 2 is amended as follows:

(f) the following paragraph 3a is inserted:

3a. By way of derogation from paragraph 1, point (d), where other revenue constitutes a lump sum or penalty payment imposed on and paid by a Member State pursuant to Article 260 TFEU, the subsequent reduction of the amount to which the uniform call rate is applied shall not be granted to that Member State. The determination of the application of the uniform call rate shall in this case exclude the concerned Member State from the application for the amount of lump sum or penalty payment received, and thus only reduce the amounts for the other Member States applied to a uniform call rate without the concerned Member State included.

Or. en