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Proposal for a

**COUNCIL DECISION**

**on the system of own resources of the European Union and repealing Decision (EU,  
Euratom) 2020/2053**

## **EXPLANATORY MEMORANDUM**

### **1. REASONS FOR AND OBJECTIVES OF THE PROPOSAL**

The European Union faces growing demands in key areas such as competitiveness, defence, security, the green and digital transition, and resilience to external shocks. In addition, the next Multiannual Financial Framework (MFF) must cater for the repayment of NextGenerationEU without undue cuts to EU programmes or excessive increase in GNI contributions. While the current own resources system has ensured stable and predictable financing of the EU budget, it is largely, and increasingly, dependent on GNI contributions, which will reach its limits as financing needs increase. The EU budget is about creating European added value for all, and this calls for joint financing of common priorities. Introducing new own resources will reduce the burden on Member States and ensure the sustainable funding of common EU policies and the repayment of NextGenerationEU. Moreover, recent years have shown that the EU budget must be able to respond more flexibly to crises and a changing world.

In line with the Interinstitutional Agreement between the European Parliament, the Council and the Commission of 2020<sup>1</sup>, the Commission put forward proposals in 2021 and 2023 to introduce new own resources, which have not been adopted. The present proposal builds on the previous proposals and discussions. It is in line with the EU's political priorities in the context of the next MFF and would generate sizeable revenue. The own resources are based on existing sectoral legislation or the Own Resources Decision itself and can be implemented with a reasonable administrative burden.

The Emissions Trading System (ETS)-based own resource remains a backbone of the Commission's proposals, as it is closely linked to the Union's climate targets and has significant revenue potential. With 30 % of revenue going to the EU budget, most revenue from the auctioning of emission allowances would continue to flow to national budgets. Furthermore, the Commission decided to re-focus solely on revenues from the emissions trading system (ETS1) that is already in place and not base the own resource on the new emissions trading system on road transport and buildings (ETS2).

The own resource based on Carbon Border Adjustment Mechanism (CBAM) can be considered as the 'external dimension' of the ETS and therefore remains an integral element of the package. The CBAM ensures that imports to the EU are subject to the carbon price equivalent to producing these same goods in the EU.

The Commission proposes three additional new own resources:

- A new resource based on the amount of electrical and electronic equipment not collected ('e-waste') that would lead to positive environmental outcomes while supporting the Union's strategic autonomy in critical raw materials. Implementing a new own resource based on the non-collected e-waste reported by Member States would incentivise waste reduction and encourage progress in collection schemes. The e-waste own resource would be based on already existing data reported by Member States to Eurostat and calculated by applying a rate of EUR 2 per kg on non-collected

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<sup>1</sup> Interinstitutional Agreement 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 433I, 22.12.2020, p. 28).

e-waste. To maintain the real value of the call rate, it would subsequently be adjusted annually for inflation.

- A Tobacco Excise Duty Own Resource (TEDOR) would support EU health policy objectives as well as address the issue of cross-border shopping for certain products, which is currently influenced by differentials in tax policies between Member States, and generate significant revenue for the EU budget. The proposal complements the proposal for a recast of the tobacco excise duty Council Directive, which aims to adapt EU minimum excise duties and enlarge the scope of the Directive to new products. However, the proposed TEDOR is not legally dependent on the adoption of the recast of the Council Directive. A call rate of 15 % would be applied for all Member States to the amounts of manufactured tobacco and to amounts of tobacco related products released for consumption multiplied by the minimum rate applicable to each Member State.
- A Corporate Resource for Europe (CORE) aims to ensure that the corporate sector, operating in the world's biggest single market with more than 450 million consumers, contributes to the financing of the EU budget. The own resource would focus on EU companies and companies of third countries having a permanent establishment in the EU with an annual net turnover above EUR 100 million. The CORE would be established as an annual lump-sum contribution differentiated per companies' net turnover.

Targeted adjustments to existing own resources are proposed to preserve the revenue base of the EU budget. The call rate for the own resource based on non-recycled plastic packaging waste, which was introduced at the start of the current MFF, was set at a fixed amount of EUR 0,8/kg. However, inflation has significantly reduced the real value of the revenue from this own resource. To correct for this, it is proposed to increase the call rate to a new level of EUR 1/kg in 2028 and, from that point onward, to adjust it annually to inflation. Furthermore, the present level of 25 % of customs duties that Member States retain to cover their collection costs results in a high share of own resources not being made available to the Union budget. It is therefore proposed to lower the share of collection costs to 10 %. Lastly, the proposal clarifies that amounts related to e-commerce as established under the Union Customs Code (UCC) fall into the category of traditional own resources.

To ensure a transparent own resources system, there will be no adjustments to own resources. Thus, the capping of the VAT base, as well as the lump sum reductions applied to the non-recycled plastic packaging waste own resource and the GNI own resource will be discontinued.

In view of possible changes to the European System of National and Regional Accounts ('ESA 2010'), the proposal clarifies the approach to and treatment of such changes where relevant for the own resources system.

Recent years have shown that the frequency, severity and depth of severe crises, hardships or threat thereof have increased. The rigidity of the current budget infrastructure restricted the Union in its response to such events. Therefore, a new extraordinary mechanism should be established to respond to these events over the period of the upcoming MFF 2028-2034. The activation of this extraordinary and targeted crisis response mechanism will be decided by the Council taking into account the specificities and needs of a given crisis. The Council will act by means of a Council Regulation, adopted in accordance with the procedure set out in Article 311(4) of the Treaty on the Functioning of the European Union (TFEU), after obtaining the consent of the European Parliament. Should such extraordinary crisis response mechanism be

activated, its implementation will follow the rules set in the most relevant programme or instrument.

The Council Regulation will authorise the borrowing by the Commission, on capital markets, of the amount for the loans to Member States. The Council Regulation will also establish the principles for the repayment. This extraordinary crisis response tool will be backed by a dedicated increase of the own resources ceiling.

## **2. LEGAL FRAMEWORK**

### **2.1. Own resources Decision**

Pursuant to Article 311(3) TFEU, the Council, after consulting the European Parliament "may establish new categories of own resources or abolish an existing category". This provision explicitly allows for the creation of new own resources.

In accordance with the special legislative procedure set out in Article 311(3) TFEU, the Council adopts the Decision by unanimity after consulting the European Parliament. The Decision will enter into force once it is approved by the Member States in accordance with their constitutional requirements.

The present Commission proposal make full use of this possibility by initiating the creation of several new own resources.

### **2.2. Implementing measures for the system of the own resources and Making available Regulations**

Article 311(4) TFEU provides that the "Council, acting by means of regulations in accordance with a special legislative procedure, shall lay down implementing measures for the Union's own resources system in so far as this is provided for in the [Own Resources] Decision". This provision introduces the possibility of setting specific implementing measures related to the own resources system in a Regulation (IMSOR) within the limits set out by the Own Resources Decision. It does not include aspects of the own resources system that relate to the making available of the own resources and to meeting cash requirements (see below).

The IMSOR is to include provisions of a general nature, applicable to all types of own resources. They mainly cover matters of control and supervision of revenues and the related powers of Commission inspectors. The IMSOR will also include some implementation aspects of the CORE.

Beyond the implementing measures, the operational requirements for making available the own resources to the EU budget and the Commission's accounts are specified in Council regulations pursuant to Article 322(2) TFEU.

New making available provisions are required for all new own resources.

The Commission will submit the necessary proposals at a later stage.

Proposal for a

## **COUNCIL DECISION**

### **on the system of own resources of the European Union and repealing Decision (EU, Euratom) 2020/2053**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular the third paragraph Article 311 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Parliament<sup>2</sup>,

Acting in accordance with a special legislative procedure,

Whereas:

- (1) The system of own resources of the Union should ensure adequate resources for the orderly development of the policies of the Union, subject to strict budgetary discipline. The development of the system of own resources should also contribute, to the greatest extent possible, to the development of the policies of the Union.
- (2) In the framework of the Interinstitutional Agreement of 16 December 2020<sup>3</sup>, the European Parliament, the Council and the Commission recognised the importance of the context of the European Union Recovery Instrument and acknowledged that ‘expenditure from the Union budget related to the repayment of the European Union Recovery Instrument should not lead to an undue reduction in programme expenditure or investment instruments under the Multiannual Financial Framework (‘MFF’). Moreover, the Interinstitutional Agreement stated that ‘it is also desirable to mitigate the increases in the Gross National Income (‘GNI’)-based own resource for the Member States’.
- (3) In line with the Interinstitutional Agreement, the Commission put forward proposals in 2021 and 2023 to introduce new own resources. The present Decision builds on previous discussions and reflects the EU’s political priorities in the context of the MFF. Therefore, this Decision introduces five new own resources.

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<sup>2</sup> OJ C , , p. .

<sup>3</sup> 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 (OJ L 433I , 22.12.2020, p. 28).

- (4) Recent developments have demonstrated an increase of goods sold in distance sales. To cover the increasing costs of ensuring the release of those goods for free circulation by checking the data provided, carrying out risk analysis, performing documentary and physical controls when needed, new amounts of traditional own resources, based on other amounts or factors might be chargeable in trade with third countries, like a Union handling fee, commensurate to the services rendered for releasing those goods for free circulation. It is appropriate to specify that this Union handling fee, as traditional own resources, is only made available to the Union as of 1 January 2028.
- (5) Council Decision (EU, Euratom) 2020/2053 sets the share of traditional own resources that Member States retain to cover their collection costs of customs duties at 25 %. This results in a high share of own resources not being made available to the Union budget. The collection costs retained by Member States from the traditional own resources should be restored from 25 % to the level of 10 % to better align the financial support for customs equipment, staff, digitalisation and information with the actual costs and needs.
- (6) A financial contribution linked to the corporate sector should be introduced as an own resource. The Corporate Resource for Europe ('CORE') should apply to companies that are resident for tax purposes in the Union with an annual net turnover exceeding EUR 100 000 000. Likewise, the CORE should apply to permanent establishments located in a Member State of entities resident, for tax purposes, in a third country. The CORE should apply to the net turnover of a permanent establishment, irrespective of the net turnover of the entity resident for tax purposes in a third country which is not generated by the permanent establishment.
- (7) The CORE should be established as an annual lump-sum contribution based on the net turnover of companies in scope, with higher net turnovers resulting in larger contributions as per a 'bracket system'. Using net turnover as the basis should ensure that this own resource is based on standard corporate data. The application of the net turnover threshold of EUR 100 000 000 should ensure that, in principle, small and medium-sized companies are excluded from the scope of the CORE. It is also appropriate to exclude from the scope of the CORE certain entities, which based on their particular purpose and status generally do not carry on a trade or business for profit purposes. Therefore, governmental entities (except state-owned enterprises), international organisations and non-profit organisations should fall outside the scope of the CORE. The CORE should be applied at entity level or at the level of each permanent establishment located in a Member State of entities resident, for tax purposes, in a third country.
- (8) For the purpose of implementing the CORE, it is necessary to identify the companies that will be liable towards the Union and the scope of their obligations. In addition, it is appropriate to entrust Member States with the task of collecting the CORE on behalf of the Union and in accordance with the requirements of Union rules.
- (9) The Council Directive 2011/64/EU has introduced harmonized minimum rates for manufactured tobacco released for consumption. The Council Directive [XXX] recasting Council Directive 2011/64/EC revises the structure of minimum rates and extends the scope of the Directive to tobacco related products. At the same time, smoking remains an EU-wide health policy challenge. To support relevant health policies and given competition-distorting cross-border shopping in these products, driven by differentials in taxation, it is appropriate that a call rate of 15 % to the

revenue stemming from the application of those harmonised minimum rates to the products released for consumption is established as an own resource.

- (10) Council Decision (EU, Euratom) 2020/2053 set the call rate for the own resource based on non-recycled plastic packaging waste at an amount of EUR 0.8 per kg from 2021. Since then, relatively high inflation has reduced the real value of the revenue from this own resource, which might in turn also reduce incentives for Member States to intensify their efforts to achieve the EU recycling target. Therefore, an increase of the call rate to EUR 1 per kg in 2028 appears appropriate.
- (11) To yield positive environmental outcomes and strengthen the Union's strategic autonomy in critical raw materials, the Union budget should contribute to increase the collection of e-waste. An own resource proportional to the quantity of non-collected e-waste in each Member State, with a call rate of EUR 2 per kg of non-collected waste, would incentivise waste reduction and encourage separate collection. At the same time, it should be left to the discretion of the Member States to take the most suitable measures to achieve those goals, in line with the principle of subsidiarity.
- (12) The call rates related to the plastics packaging waste own resource and e-waste own resource should reflect the evolution of the general level of prices for goods and services and therefore be adjusted to annual inflation.
- (13) The EU Emissions Trading System ('ETS'), established by Directive 2003/87/EC of the European Parliament and of the Council, is a central part of the climate policy of the Union. Considering the close link of emissions trading to the climate policy objectives of the Union, it is appropriate to allocate a share of the revenues auctioned pursuant to articles 3d and 10 to the Union budget. 30 % of these auction revenues should be transferred to the Union budget.
- (14) The emissions trading own resources includes a share of revenues generated from the auctioning of allowances in certain sectors falling under the scope of Directive 2003/87/EC. Under Directive 2003/87/EC and Regulation (EU) 2018/842 of the European Parliament and of the Council<sup>4</sup>, Member States may decide not to auction some of the total quantity of allowances specified under Directive 2003/87/EC or to have it transferred and auctioned for the Modernisation Fund established by that Directive. Those allowances should also be used to calculate the amount of own resources based on emission trading. It is appropriate to exclude allowances for the initial endowment of the Modernisation Fund as well as allowances for the Innovation Fund.
- (15) Regulation (EU) 2023/956 of the European Parliament and of the Council<sup>5</sup> 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.

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<sup>4</sup> Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).

<sup>5</sup> Regulation (EU) 2023/956/EC of the European Parliament and of the Council establishing a carbon border adjustment mechanism (OJ L 130, 16.05.2023, p. 52).

- (16) Adjustments to own resources increase the complexity and opacity of the own resources system. To address this, and ensure transparency of the own resources system, the capping of the VAT base and the lump sum reductions applied to the non-recycled plastic packaging waste own resource and the GNI own resource are discontinued.
- (17) A sufficient margin should be preserved under the own resources ceilings for the Union to cover all of its financial obligations and contingent liabilities falling due in any given year. The total amount of own resources allocated to the Union to cover annual appropriations for payments should not exceed 1.75 % of the sum of all the Member States' GNIs. The total annual amount of appropriations for commitments entered in the Union budget should not exceed 1.81 % of the sum of all the Member States' GNIs.
- (18) The GNI should be defined as annual GNI at market prices as provided by the Commission in application of the European System of Accounts 2010 ('ESA 2010') within the meaning of Regulation (EU) No 549/2013 of the European Parliament and of the Council<sup>6</sup> ('ESA 2010'). Following the adoption by the United Nations of the 'System of National Accounts 2025', it is expected for ESA 2010 to be revised in the coming years in the form of a new European System of Accounts ('the revised ESA'). It is appropriate to provide for rules on how such revision would impact the GNI definition. Once applicable, GNI should be defined as annual GNI at market prices as provided for in application of the revised ESA. In the event that the revised ESA entails a significant change in the level of GNI, the ceilings for own resources for payment and commitment appropriations should be adapted. However, a safeguard should ensure that adaptation does not lead to a downward adjustment of the ceilings in euro.
- (19) Rules should be provided to allow a smooth transition to the application of the revised ESA. To avoid retrospective changes in the applicable accounting system, the ESA 2010 should continue to apply for the determination of GNI of the Member States and for the own resources ceilings in respect of the years where the GNI has been established for the first time under ESA 2010.
- (20) Recent years have shown that the frequency, severity and depth of crises and hardships affecting the Union or its Member States have increased. This underlined the importance of ensuring that the Union has sufficient financial capacity to respond. Since 2020 the Union's budget has been equipped with several ad-hoc and temporary instruments: NextGenerationEU, the Support for Unemployment Risks in an Emergency (SURE) and the Security Action For Europe (SAFE). The Union needs to continue to provide itself with the means to attain its objectives. Extraordinary financial resources on an exceptional scale can be required in order to address the budgetary consequences of such events, related to one or more exceptional event.
- (21) Without sufficient budgetary capacity to provide loans backed by the own resources, the budget architecture's ability to respond efficiently and timely to crises, is limited. It is therefore appropriate to establish a new limited, extraordinary and targeted tool to respond solely to severe crises, severe hardship or serious threat thereof. This extraordinary crisis tool should allocate the budgetary resources for the granting of loans solely in the period of the upcoming MFF 2028-2034. The crisis mechanism

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<sup>6</sup> 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 (OJ L 174, 26.6.2013, p. 1).



should not be activated where Union programmes already adequately address the consequences of the situation.

- (22) The recourse to this extraordinary and targeted crisis response tool should be decided by the Council ad hoc taking into account the specificities and needs arising while recognising the role of the European Council in providing the necessary impetus for the development of the Union and in defining the general political directions and priorities including in times of crises, hardships or threats thereof. The Council should act by means of a Council Regulation, adopted in accordance with the procedure set out in Article 311(4) TFEU, after obtaining the consent of the European Parliament. The Council Regulation should authorize the amount of the loans. The modalities and rules establishing the allocation of the amounts of loans determined in the Council Regulation should be set in the basic act to be adopted or adapted in the light of the needs arising to address the situation.
- (23) The borrowed funds which are used to provide loans to Member States should be repaid using the sums received from the beneficiary Member States. To allow the Union to bear the contingent liability related to the envisaged borrowing of funds for loans, an extraordinary and temporary increase in the own resources ceilings is necessary. The ceiling for appropriations for payments and the ceiling for appropriations for commitments should each be increased by 0.25 percentage points. The sole purpose of the increase should be to cover all liabilities of the Union resulting from its borrowing for loans to address the consequences of such events.
- (24) The empowerment of the Commission to borrow funds on capital markets on behalf of the Union for the sole and exclusive purpose of financing extraordinary measures in the form of loans to address the consequences of such crises should be closely related to the increase in the own resources ceilings foreseen in this Decision and, ultimately, to the functioning of the system of own resources of the Union. Accordingly, the empowerment should be included in this Decision. The extraordinary nature of this operation and the exceptional amount of the funds to be borrowed call for certainty about the overall volume of the Union's liability. In view of the envisaged volume, it is appropriate to use for the borrowing the diversified funding strategy, which is the standard method under Article 224 of the Financial Regulation<sup>7</sup>.
- (25) However, the extraordinary increase in the own resources ceilings is necessary since the standard ceilings would not be sufficient to ensure the availability of adequate resources that the Union needs to cover the contingent liabilities resulting from the extraordinary and temporary empowerment to borrow funds for loans.
- (26) It is appropriate to maintain the rule that the Union should not use funds borrowed on capital markets for the financing of operational expenditure as external assigned revenue, which generates commitment and payment appropriations for the Union budget. The empowerment of the Commission to use borrowed funds for expenditure should remain limited to the extraordinary and temporary nature of addressing the consequences of COVID-19 crisis through the European Union Recovery Instrument.

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<sup>7</sup> Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast) (OJ L, 2024/2509, 26.9.2024).

HAS ADOPTED THIS DECISION:

*Article 1*  
***Subject matter***

This Decision lays down rules on the allocation of own resources to the Union in order to ensure the financing of the Union's annual budget.

*Article 2*  
***Definitions***

For the purposes of this Decision, the following definitions shall apply:

- (1) 'net turnover' means the net turnover as defined in paragraph 5 of Article 2 of Directive 2013/34/EU<sup>8</sup> or under national law;
- (2) 'company' means any legal person or legal arrangement ('entity') that is resident for tax purposes in a Member State and any permanent establishment located in a Member State of entities resident, for tax purposes, in a third country, in respect of which there is an obligation to report net turnover. However, companies shall not include governmental entities, international organisations and non-profit organisations;
- (3) 'manufactured tobacco' means products as defined in Article 2 and following of Council Directive 2011/64/EU<sup>9</sup>;
- (4) 'tobacco related products' means products as defined in Article 2 and following of [Council Directive [XXX]]<sup>10</sup>;
- (5) 'the minimum rate' applicable to each Member State means, for the purpose of point (d) of paragraph 1 of Article 3, the minimum nominal value applicable in each Member State for overall excise duty as defined in Articles 10 and 14 of Council Directive 2011/64/EU;
- (6) 'released for consumption' has the meaning as defined in paragraph 3 of Article 6 of Council Directive (EU) 2020/262<sup>11</sup>;
- (7) 'plastic' means plastic as defined in point (52) of paragraph 1 of Article 3 of Regulation (EU) 2025/40 of the European Parliament and of the Council<sup>12</sup>;
- (8) 'packaging waste' means packaging waste as defined in point (25) of paragraph 1 of Article 3 of Regulation (EU) 2025/40 of the European Parliament and of the Council;

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<sup>8</sup> Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

<sup>9</sup> Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (OJ L 176, 5.7.2011, p. 24).

<sup>10</sup> Council Directive [XX] on the structure and rates of excise duty applied to manufactured tobacco and tobacco related products (recast).

<sup>11</sup> Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast) (OJ L 58, 27.2.2020, p. 4).

<sup>12</sup> Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC, (OJ L, 2025/40, 22.1.2025).

- (9) 'recycling' means recycling as defined in paragraph 1 of Article 3 of Regulation (EU) 2025/40 of the European Parliament and of the Council;
- (10) 'electrical and electronic equipment' means electrical and electronic equipment as defined in point (a) of paragraph 1 of Article 3 of Directive 2012/19/EU of the European Parliament and of the Council<sup>13</sup>;
- (11) 'collection', means, for the purpose of point (f) of paragraph 1 of Article 3, collection as referred to in paragraph 2 of Article 3 of Directive 2012/19/EU;
- (12) 'placed on market', means, for the purpose of point (f) of paragraph 1 of Article 3, placing on the market as defined in point (k) of paragraph 1 of Article 3 of Directive 2012/19/EU of the European Parliament and of the Council.

### *Article 3*

#### ***Categories of own resources and specific methods for their calculation***

1. Revenue from the following shall constitute own resources entered in the Union budget:
  - (a) traditional own resources consisting of levies, premiums, additional or compensatory amounts, additional amounts or factors, Common Customs Tariff duties and other duties established or to be established by the institutions of the Union in respect of trade with third countries, customs duties on products under the expired Treaty establishing the European Coal and Steel Community, as well as contributions and other duties provided for within the framework of the common organisation of the markets in sugar;
  - (b) annual contributions from companies in respect of their annual net turnover. The annual contribution from each company is determined according to the following scale:
    - i. net turnover from EUR 100 000 000,01 to EUR 249 999 999,99 a contribution of EUR 100 000;
    - ii. net turnover from EUR 250 000 000 to EUR 499 999 999,99 a contribution of EUR 250 000;
    - iii. net turnover from EUR 500 000 000 to EUR 749 999 999,99 a contribution of EUR 500 000;
    - iv. net turnover of EUR 750 000 000 or more a contribution of EUR 750 000;
  - (c) the application of a uniform call rate of 0,30 % for all Member States to the total amount of VAT revenues collected in respect of all taxable supplies divided by the

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<sup>13</sup> Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (WEEE) (recast) (OJ L 197, 24.7.2012, p. 38).

weighted average VAT rate calculated for the relevant calendar year as provided in Council Regulation (EEC, Euratom) No 1553/89<sup>14</sup>;

- (d) the application of a uniform call rate of 15 % for all Member States to amounts of manufactured tobacco and to amounts of tobacco related products released for consumption multiplied by the minimum rate applicable to each Member State in a calendar year;
- (e) the application of a uniform call rate to the weight of plastic packaging waste generated in each Member State that is not recycled. The uniform call rate shall be EUR 1 per kilogram;

The weight of plastic packaging waste that is not recycled shall be calculated as the difference between the weight of the plastic packaging waste generated in a Member State in a given year and the weight of the plastic packaging waste recycled in that year. For the purpose of calculating the plastic packaging waste generated, the Member States shall use both approaches as referred to in points (a) and (b) of paragraph 2 of Article 53 of Regulation (EU) 2025/40, which shall be adjusted to ensure the comparability, reliability and exhaustiveness of the results.

- (f) the application of a uniform call rate to the weight of electrical and electronic equipment in each Member State that is not collected annually. The uniform call rate shall be EUR 2 per kilogram;

The weight of electrical and electronic equipment that is not collected in a Member State in a given year (N) shall be calculated as the annual average weight of electrical and electronic equipment placed on the market in the three preceding years (N-1, N-2, N-3) reduced by the weight of waste electrical and electronic equipment collected in year N.

In case the difference is negative, the weight of electrical and electronic equipment that is not collected in a Member State shall be considered to be zero.

- (g) the application of a uniform rate of 30 % to:
  - (1) the revenues generated from the auctioning of allowances by the Member States pursuant to Articles 3d and 10 of Directive 2003/87/EC of the European Parliament and of the Council<sup>15</sup>;
  - (2) the amount calculated by multiplying the annual amount of allowances in respect of which the relevant Member State applies any of the following:
    - (a) the possibility of limited cancellation referred to in paragraph 1 of Article 6 of Regulation (EU) 2018/842 of the European Parliament and of the Council<sup>16</sup>;

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<sup>14</sup> Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

<sup>15</sup> Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

<sup>16</sup> Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).

- (b) the use of allowances referred to in paragraph 4 of Article 10d of Directive 2003/87/EC to auctioning for the Modernisation Fund referred to in paragraph 3 of Article 10d of that Directive;

with the average weighted price of allowances auctioned on the common auction platform by Member States pursuant to Articles 3d and 10 of Directive 2003/87/EC in the year in which these allowances would have been auctioned.

- (h) the application of a uniform call rate of 75 % of the revenues from the sale of certificates of the carbon border adjustment mechanism established by Regulation (EU) 2023/956<sup>17</sup>;
- (i) the application of a uniform call rate, to be determined pursuant to the budgetary procedure in the light of the total of all other revenue, to the sum of GNI of all the Member States.
2. For the purpose of points (e) and (f) of paragraph 1, the respective call rate shall be measured in 2028 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.
3. For the purposes of point (i) of paragraph 1, the uniform call rate shall apply to the GNI of each Member State.

GNI as referred to in point (i) of paragraph 1 means annual GNI at market prices, as provided by the Commission in application of Regulation (EU) No 549/2013<sup>18</sup>, as amended by Regulation (EU) 2023/734<sup>19</sup>, until the revised ESA becomes applicable. Where the GNI has been established in respect of a particular year for the first time in accordance with ESA 2010, for the purposes of this paragraph the ESA 2010 shall continue to apply.

4. If, at the beginning of the financial year, the Union budget has not been adopted, the previous uniform call rates based on GNI shall continue to apply until the entry into force of the new rates.

#### *Article 4*

##### ***Own resources ceilings***

1. The total amount of own resources allocated to the Union to cover annual appropriations for payments shall not exceed 1.75 % of the sum of all the Member States' GNIs.
2. The total annual amount of appropriations for commitments entered in the Union budget shall not exceed 1.81 % of the sum of all the Member States' GNIs.

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<sup>17</sup> Regulation (EU) 2023/956 of the European Parliament and of the Council establishing a carbon border adjustment mechanism (OJ L 130, 16.05.2023, p. 52).

<sup>18</sup> 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 (OJ L 174, 26.6.2013, p. 1).

<sup>19</sup> Regulation (EU) 2023/734 of the European Parliament and of the Council of 15 March 2023 amending Regulation (EU) No 549/2013 on the European system of national and regional accounts in the European Union and repealing 11 legal acts in the field of national accounts (OJ L 97, 5.4.2023, p. 1).

3. An orderly ratio between appropriations for commitments and appropriations for payments shall be maintained to guarantee their compatibility and to enable the ceiling set in paragraph 1 to be complied with in subsequent years.
4. Where amendments to Regulation (EU) No 549/2013, in particular those introducing the revised ESA, result in significant changes in the level of GNI, the Commission shall recalculate the ceilings set out in paragraphs 1 and 2 on the basis of the following formula:

$$x\%(y\%) \times \frac{GNI_{t-2} + GNI_{t-1} + GNI_t \text{ ESA current}}{GNI_{t-2} + GNI_{t-1} + GNI_t \text{ ESA modified}}$$

where:

- ‘x %’ is the own resources ceiling for appropriations for payments;
- ‘y %’ is the own resources ceiling for appropriations for commitments;
- ‘t’ is the latest full year for which the data defined by Regulation (EU) 2019/516 is available,
- ‘ESA’ is the European system of national and regional accounts in the Union.

The adjustments shall apply as of the year in respect of which the GNI is to be established for the first time in line with revised ESA. Where the GNI has been established in respect of a particular year for the first time in accordance with ESA 2010, for the purposes of this paragraph the ESA 2010 shall continue to apply.

In the event that such a recalculation of the ceilings set out in paragraphs 1 and 2 would lead to a downward adjustment in euro, the results of that recalculation shall not be taken into account for the purposes of this paragraph.

#### *Article 5*

#### ***Use of funds borrowed on capital markets***

The Union shall not use funds borrowed on capital markets for the financing of operational expenditure.

#### *Article 6*

#### ***Extraordinary borrowing to address the consequences of severe crises, severe hardship or serious threat thereof in the period 2028-2034***

1. In the event of a severe crisis, severe hardship or serious threat thereof affecting the Union or its Member States, the Council may activate, by means of a Regulation adopted in accordance with the procedure set out in Article 311(4) TFEU, an extraordinary borrowing for the sole purpose of addressing the consequences of such situation.
2. Within the overall limit of the amounts referred to in Article 7, the Council Regulation may authorise borrowing for loans to Member States, provided that the respective loan agreements enter into force between 1 January 2028 and 31 December 2034.

3. The procedure established in the first paragraph shall not be activated where Union programmes already adequately address the consequences of the situation.

#### *Article 7*

#### ***Maximum amount of extraordinary borrowing to address the consequences of severe crises, severe hardship or serious threat thereof in the period 2028-2034***

1. The Commission shall be empowered to borrow funds on capital markets on behalf of the Union provided that the conditions referred to in Article 6 are complied with and within the limits set out in paragraph 2 of this Article. The borrowing operations shall be carried out in accordance with Article 224 of Regulation (EU, Euratom) 2024/2509 and in euro.
2. The sum of outstanding principal amounts which the Commission may be authorised to borrow on capital markets for such financing shall be limited to the amount, which, in view of the forecast multiannual evolution of contingent liabilities resulting from the borrowing by the Commission on behalf of the Union is compatible with the ceiling set out in Article 8.

#### *Article 8*

#### ***Extraordinary and temporary increase in the own resources ceilings***

The ceilings set out in paragraphs 1 and 2 of Article 4 shall each be temporarily increased by 0.25 percentage points for the sole purpose of covering all liabilities of the Union resulting from the borrowing for loans referred to in Article 7 until all such liabilities have ceased to exist.

The increase in the own resources ceilings shall not be used to cover any other liabilities of the Union.

#### *Article 9*

#### ***Universality principle***

The revenue referred to in Article 3 shall be used without distinction to finance all expenditure entered in the Union's annual budget.

#### *Article 10*

#### ***Carry-over of surplus***

Any surplus of the Union's revenue over total actual expenditure during a financial year shall be carried over to the following financial year.

#### *Article 11*

#### ***Collecting own resources and making them available to the Commission***

1. The own resource referred to in point (b) of paragraph 1 of Article 3 shall be due by each company.
2. The Member States shall collect the own resources referred to in points (a) and (b) of paragraph 1 of Article 3 in accordance with relevant Union legislation, the rules adopted under Article 12 and the national laws, regulations and administrative provisions necessary for ensuring the collection, including recovery, enforcement measures, sanctions and administrative penalties in cases of non-compliance. The Member States shall adopt or adapt those provisions to meet the requirements of

Union rules, taking due account of the principles of sound financial management and protection of Union financial interests.

The Commission shall examine the relevant national provisions communicated to it by Member States, transmit to Member States the adjustments it deems necessary in order to ensure that they comply with Union rules and report, if necessary, to the European Parliament and the Council.

3. Member States shall retain, by way of collection costs, 10 % of the amounts referred to in point (a) of paragraph 1 of Article 3.
4. Member States shall make the own resources provided for in paragraph 1 of Article 3 of this Decision available to the Commission, in accordance with regulations adopted under Article 322(2) TFEU. Those regulations shall also establish rules on liability of the Member States towards the Union in respect of collection and recovery of the own resources referred to in points (a) and (b) of paragraph 1 of Article 3 from customs debtors and companies.

## *Article 12*

### ***Implementing measures***

The Council may lay down implementing measures in accordance with the procedure set out in the fourth paragraph of Article 311 TFEU as regards the following elements of the system of own resources of the Union:

- (a) the procedure for the calculation of the annual budgetary balance as set out in Article 10;
- (b) the provisions and arrangements necessary for controlling and supervising the collection of the own resources referred to in paragraph 1 of Article 3 and any relevant reporting requirements;
- (c) in respect of the own resource referred to in point (b) of paragraph 1 of Article 3,
  - i. rules regarding the obligations of companies with regard to the contribution;
  - ii. any rule necessary for the practical functioning of the collection of the contribution by the Member States from the companies, including those related to administrative procedures, forms, late payment interests, control measures and any relevant measures regarding recovery, and sanctions and administrative penalties in cases of non-compliance by the companies;
  - iii. the rules for the conversion of the thresholds and amounts of contribution into national currencies in case of Member States whose currency is not the euro;
- (d) in respect of the own resource referred to in point (e) of paragraph 1 of Article 3, provisions on adjustments to ensure the comparability, reliability and exhaustiveness of the results related to weight of plastic packaging waste generated.



*Article 13*  
***Final and transitional provisions***

1. Subject to paragraphs 2, 3 and 4, Council Decision (EU, Euratom) 2020/2053 is repealed.

Any references to Council Decision 70/243/ECSC, EEC, Euratom<sup>20</sup>, to Council Decision 85/257/EEC, Euratom<sup>21</sup>, to Council Decision 88/376/EEC, Euratom<sup>22</sup>, to Council Decision 94/728/EC, Euratom<sup>23</sup>, to Council Decision 2000/597/EC, Euratom<sup>24</sup>, to Council Decision 2007/436/EC, Euratom<sup>25</sup>, to Council Decision 2014/335/EU, Euratom<sup>26</sup> or to Council Decision (EU, Euratom) 2020/2053<sup>27</sup> shall be construed as references to this Decision; references to the repealed Decision shall be read in accordance with the correlation table in the Annex to this Decision.

2. Articles 2, 4 and 5 of Decision 94/728/EC, Euratom, Articles 2, 4 and 5 of Decision 2000/597/EC, Euratom, Articles 2, 4 and 5 of Decision 2007/436/EC, Euratom and Articles 2, 4 and 5 of Decision 2014/335/EU, Euratom and Article 2 of Council Decision (EU, Euratom) 2020/2053 shall continue to apply to the calculation and adjustment of revenue accruing from the application of the rate of call to the VAT base determined in a uniform manner and limited to between 50 % and 55 % of the GNP or GNI of each Member State, depending on the relevant year.
3. Articles 5, 6 and 9(4) to (9) of Council Decision (EU, Euratom) 2020/2053 shall continue to apply for the purpose of the extraordinary and temporary additional means to address the consequences of the COVID-19 crisis.
4. The European System of Accounts as referred to in paragraph 3 of Article 2 of Council Decision 2020/2053 shall continue to be the ESA 2010.
5. Member States shall continue to retain, by way of collection costs, 10 % of the amounts referred to in point (a) of Article 3(1) which should have been made available by the Member States before 28 February 2001 in accordance with the applicable Union rules.
6. Member States shall continue to retain, by way of collection costs, 25 % of the amounts referred to in point (a) of Article 3(1) which should have been made available by the Member States between 1 March 2001 and 28 February 2014 in accordance with the applicable Union rules.

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<sup>20</sup> Council Decision 70/243/ECSC, EEC, Euratom of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources (OJ L 94, 28.4.1970, p. 19).

<sup>21</sup> Council Decision 85/257/EEC, Euratom of 7 May 1985 on the Communities' system of own resources (OJ L 128, 14.5.1985, p. 15).

<sup>22</sup> Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources (OJ L 185, 15.7.1988, p. 24).

<sup>23</sup> Council Decision 94/728/EC, Euratom of 31 October 1994 on the system of the European Communities' own resources (OJ L 293, 12.11.1994, p. 9).

<sup>24</sup> Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources (OJ L 253, 7.10.2000, p. 42).

<sup>25</sup> Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17).

<sup>26</sup> Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105).

<sup>27</sup> 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 (OJ L 424, 15.12.2020, p. 1).

7. Member States shall continue to retain, by way of collection costs, 20 % of the amounts referred to in point (a) of Article 3(1) which should have been made available by the Member States between 1 March 2014 and 28 February 2021 in accordance with the applicable Union rules.
8. Member States shall continue to retain, by way of collection costs, 25 % of the amounts referred to in point (a) of Article 3(1) which should have been made available by the Member States between 1 March 2021 and 29 February 2028 in accordance with the applicable Union rules.
9. In the period between [1 November 2026] and 31 December 2027, by derogation from paragraph 3 of Article 9 and the rules adopted pursuant to point (b) of Article 10 of Decision (EU, Euratom) 2020/2053, amounts of traditional own resources related to the handling of the release for free circulation of goods sold in distance sales shall not be made available and the rules related to controls, supervision and reporting shall not apply to those amounts.
10. For the purposes of this Decision, all monetary amounts shall be expressed in euro.

*Article 14*  
***Entry into force***

The Secretary-General of the Council shall notify the Member States of this Decision.

Member States shall notify the Secretary-General of the Council without delay of the completion of the procedures for the adoption of this Decision in accordance with their respective constitutional requirements.

This Decision shall enter into force on the first day of the first month following receipt of the last of the notifications referred to in the second paragraph.

It shall apply from [1 January 2028].

However, point (b) of paragraph 1 of Article 3 shall apply from 1 January of the first calendar year following the year in which this Decision has entered into force.

*Article 15*  
***Addressees***

This Decision is addressed to the Member States.

Done at Brussels,

*For the Council*  
*The President*