

New Drive in the Debate on Own Resources

Thomas Wahl



News

On 20 June 2023, the [Commission adjusted and complemented](#) its 2021 proposal to establish new own resources for the EU budget (→ [eucrim 2021, 213-214](#)). The initiative (document: [COM\(2023\) 331](#)) comes after the Council had not shown much willingness to proceed with the legislative process. In addition, the European Parliament (EP) also pushed ahead the debate. In a [resolution of 10 May 2023](#), the EP proposed an array of new own resources and other revenue sources for the EU budget, including corporate tax-based own resources, the financial transaction tax, a tax on crypto-assets, and national contributions based on statistics. One of the main reasons for new own resources is to cover the costs for the NextGenerationEU – the EU’s economic package to recover from the COVID-19 pandemic (→ [eucrim 3/2021, 151](#)).

The Commission now proposes a new statistical own resource based on company profits. It will be a national contribution paid by Member States based on the gross operating surplus for the sectors of financial and non-financial corporations. The Commission stressed that this contribution is not a corporate tax and it will be temporary until the “Business in Europe: Framework for Income Taxation (BEFIT)” is proposed and unanimously agreed by the EU Member States.

In addition, the Commission proposed adjustments to two elements of its 2021 proposal: the own resources based on the Emissions Trading System (ETS) and the Carbon Border Adjustment Mechanism (CBAM).

The Commission expects that these modifications can deliver on average €36 billion (2018 prices) per year as of 2028.

According to [Art. 311 TFEU](#), any provision relating to the system of the EU’s own resources requires a unanimous agreement by all EU Member States in the Council following a consultation of the EP. In addition, EU countries have to approve the agreement at national level, in accordance with their respective constitutional requirements.

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