



Information note

Luxembourg, 15 July 2022

Auditors publish Opinion on proposed rules for managing new own resources to finance NextGenerationEU

To help pay back the money borrowed to finance the non-repayable financial support for Member States under the €750 billion NextGenerationEU recovery plan, the European Commission has proposed introducing three new categories of own resources. An Opinion published today by the European Court of Auditors (ECA) examines the Commission's proposed methods and procedure for making those new own resources available to the EU budget.

Although the details are not yet clear enough to allow a full assessment, the ECA acknowledges the merits of the proposed rules for managing the new sources of revenue. The auditors call for more consistency in the rules for making all existing and proposed own resources available to the EU budget, and for their consolidation in a single legislative act, warning also that the EU's financing system remains complex.

The auditors note that the Commission proposed the rules for making the new own resources available before the corresponding sectoral legislation on the related sources of revenue had been adopted, which limits the assessment they can make at this stage.

Although the auditors acknowledge that some of the proposed new approaches may increase predictability and reduce the administrative burden, they call for more consistency in the rules for managing own resources.

The auditors also welcome the fact that the proposed regulation mirrors the structure of the legislation in force for the existing own resources. However, they urge the Commission to consolidate the rules for managing all own resources in a single legislative act.

Background information

On 22 December 2021, the Commission proposed to amend the Own Resources Decision to introduce three new categories of own resources gradually as from 2023 (this proposal has not yet been adopted):

- an own resource based on the revised EU Emissions Trading System;
- an own resource based on the Carbon Border Adjustment Mechanism;
- an own resource based on the share of the residual profits that are allocated to Member States from the largest and most profitable multinational enterprises.

On 14 March 2022, the Commission submitted its proposal on the methods and procedure for making available those new own resources (the subject of the Opinion published today).

The purpose of this press release is to convey the main messages of the European Court of Auditors' opinion. The full opinion is available at eca.europa.eu.

ECA Press

12, rue Alcide De Gasperi – L-1615 Luxembourg

E: press@eca.europa.eu @EUAuditors eca.europa.eu

Opinion No 03/2022 is available on the [ECA website](#) in English; other EU languages will follow shortly.

The ECA also contributed to legislative negotiations on the new EU financing system with its [2018 Opinion on the Commission's proposal on the new system of own resources of the European Union](#), its [2020 Opinion on the proposal to simplify calculation of EU financing system's VAT element](#) and its [2021 Opinion on EU revenue-collection proposals](#).

Press contact

ECA press office: press@eca.europa.eu

- Vincent Bourgeois: vincent.bourgeois@eca.europa.eu - M: (+352) 691 551 502
- Damijan Fišer: damijan.fiser@eca.europa.eu - M: (+352) 621 552 224
- Claudia Spiti : claudia.spiti@eca.europa.eu - M: (+352) 691 553 547