

*Courtesy translation*



THE SENATE  
OF THE PARLIAMENT OF THE CZECH REPUBLIC

11<sup>TH</sup> TERM

**515<sup>th</sup>**

**RESOLUTION OF THE SENATE**

Delivered on the 18<sup>th</sup> session held on 17<sup>th</sup> October 2018

**on the Reform of Own Resources of the European Union for the period 2021-2027**

**Proposal for a Council Decision on the system of Own Resources of the European Union (Senate Print No. N136/11; COM(2018) 325);**

**Proposal for a Council Regulation on the methods and procedure for making available the Own Resources based on the Common Consolidated Corporate Tax Base, on the European Union Emissions Trading System and on Plastic packaging waste that is not recycled, and on the measures to meet cash requirements (Senate Print No. N137/11; COM(2018) 326);**

**Proposal for a Council Regulation laying down implementing measures for the system of Own Resources of the European Union (Senate Print No. N138/11; COM(2018) 327); and**

**Proposal for a Council Regulation amending Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (Senate Print No. N139/11; COM(2018) 328)**

**The Senate**

- I.**
- 1. Is aware**  
that the planned new Own Resources of the EU could partly offset the discrepancies between the fact that the costs of the common market are borne jointly by all taxpayers, however, the proceeds benefit more to bigger, often multinational companies;
  - 2. Considers, however,**  
that it is necessary to simplify the structure of the revenues and the management of the EU budget and to increase the efficiency of EU expenditure; in this context refers to its Resolution No. 283 from 11<sup>th</sup> October 2017 on the Reflection Paper on the Future of EU finances;

### **3. Notes**

that the planned new Own Resources are unlikely to contribute to this target, as their management will be administratively complex and costly and their budgetary contribution will be limited and may vary unpredictably;

### **4. Therefore it holds reserved position**

regarding the introduction of the new Own Resources in the proposed form and identifies itself with the main reservations of the Czech Government to the Commission's proposals;

### **5. Stresses**

that all essential elements of Own Resources, including tariffs, must be laid down in the Council Decision adopted unanimously and not in the Regulation laying down implementing measures;

### **6. Appreciates,**

in line with the Government of the Czech Republic, the Commission's intention to abolish all rebates and corrections, which will lead to a significant simplification of the whole system and its greater fairness and transparency;

## **II.**

### **1. Requests**

the Government to inform the Senate about the way this Resolution was taken into account and about further development of negotiations once the political agreement of the required number of Member States on the main elements of the Proposals is reached, or at an earlier time, should the results of negotiations in the Council begin to depart considerably from the position of the Czech Republic expressed in the General Position of the Government;

### **2. Authorises**

the President of the Senate to forward this Resolution to the European Commission.

Milan Štěch  
sign manual  
President of the Senate

Luděk Jeništa  
sign manual  
Senate Verifier