

# EUROPEAN PARLIAMENT

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Committee on Budgets

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PE 386.320v01-00

## AMENDMENTS 1-153

### Draft report

(PE 382.623v01-00)

**Alain Lamassoure**

The future of the European Union's own resources  
(2006/2205(INI))

Motion for a resolution

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Amendment by Helga Trüpel and Gérard Onesta

Amendment 1

Recital D

- D. whereas the "Fontainebleau Agreement" concluded by the Heads of State and Government on 25/26 June 1984 *clearly stated that "expenditure policy is ultimately the essential means of resolving the question of budgetary imbalances"; whereas at the same time however the European Council* created the "British rebate", a correction mechanism for the United Kingdom, stipulating that, from 1985 onwards, the UK would receive 66% of the difference between its share of VAT payments and its share of expenditure allocated for the year in question, whereas the cost of this rebate was to be financed by all Member States with a ceiling being placed on Germany's contribution, whereas this led to the United Kingdom's enjoying a rebate on its annual contributions to the EU budget that has amounted to a yearly average of EUR 4,6 billion between 1997-2003,

Or. en

Amendment by Gianni Pittella

Amendment 2

Recital D

- D. whereas the "Fontainebleau Agreement" concluded by the Heads of State and Government on 25/26 June 1984 created the "British rebate", a correction mechanism for the United Kingdom, stipulating that, from 1985 onwards, the UK would receive 66% of the difference between its share of VAT payments and its share of expenditure allocated for the year in question, whereas the cost of this rebate was to be financed by all Member States with a ceiling being placed on Germany's contribution, whereas this led to the United Kingdom's enjoying a rebate on its annual contributions to the EU budget that has amounted to a yearly average of EUR 4,6 billion between 1997-2003 **and EUR 5.3 billion in the 2001-2004 period,**

Or. it

Amendment by Richard Corbett

Amendment 3

Recital D

- D. whereas the "Fontainebleau Agreement" concluded by the Heads of State and Government on 25/26 June 1984 created the "British rebate", a correction mechanism for the United Kingdom, stipulating that, from 1985 onwards, the UK would receive 66% of the difference between its share of VAT payments and its share of expenditure allocated for the year in question, whereas the cost of this rebate was to be financed by all Member States with a ceiling being placed on Germany's contribution, whereas this led to the United Kingdom's enjoying a rebate on its annual contributions to the EU budget that has amounted to a yearly average of EUR 4,6 billion between 1997-2003, **whilst still leaving the UK as one of the largest net contributors,**

Or. en

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 4

Recital D

- D. whereas the "Fontainebleau Agreement" concluded by the Heads of State and Government on 25/26 June 1984 created the "British rebate", a correction mechanism for the United Kingdom, stipulating that, from 1985 onwards, the UK would receive 66% of the difference between its share of VAT payments and its share of expenditure allocated for the year in question, whereas the cost of this rebate was to be financed by all Member States with a ceiling being placed on Germany's contribution, whereas this

led to the United Kingdom's enjoying a rebate on its annual contributions to the EU budget that has amounted to a yearly average of EUR 4,6 billion between 1997-2003, ***and whereas under that Agreement it was decided that the Member States would be able to retain 10% of revenue from traditional own resources in order to cover their collection costs,***

Or. es

Amendment by Neena Gill

Amendment 5  
Recital D

D. whereas the "Fontainebleau Agreement" concluded by the Heads of State and Government on 25/26 June 1984 created the "British rebate", a correction mechanism for the United Kingdom, stipulating that, from 1985 onwards, the UK would receive 66% of the difference between its share of VAT payments and its share of expenditure allocated for the year in question, whereas the cost of this rebate was to be financed by all Member States with a ceiling being placed on Germany's contribution, whereas this led to the United Kingdom's enjoying a rebate on its annual contributions to the EU budget that has amounted to a yearly average of EUR 4,6 billion between 1997-2003; ***whereas the "Fontainebleau Agreement" stipulated that the ultimate means for the resolution of budgetary imbalances lay in a reform of expenditure policy; whereas there remain significant distortions and imbalances in the distribution of EU expenditure,***

Or. en

Amendment by Herbert Bösch

Amendment 6  
Recital E

E. whereas, at the same summit, the Heads of State and Government also agreed ***that spending policy remains the most important means by which to resolve the problem of the budget imbalance in the foreseeable future, but that any Member State which bears an excessive budgetary burden measured against its relative prosperity would be able to benefit from a correction mechanism at the appropriate time,***

Or. de

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 7

Recital F

- F. whereas the European Council in Brussels on 11-13 February 1988 established a ceiling for the Community budget of 1.2% of GNP for payments and 1.3% for commitments (*remaining text of this recital to be transferred to Recital D*),

Or. es

Amendment by Helga Trüpel and Gérard Onesta

Amendment 8

Recital F a (new)

- Fa. whereas the ceiling of own resources was raised to 1,24% of EU GNI in payment appropriations and 1,31% in commitment appropriations during the period 1993-1999, for an EU of 15 Member States, and has remained unchanged since then despite enlargement,***

Or. en

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 9

Recital I

- I. whereas the current Own Resources Decision of 29 September 2000 entered into force on 1 March 2002 and has as its main features: an own resources ceiling of 1.24% of the Union's GNI (***equivalent to 1.27% of GDP***) for payment appropriations and ***1.31% of GNI (equivalent to 1.335% of GDP)*** for commitment appropriations, an allowance for the Member States for their collection cost of traditional own resources of 25%, a maximum call-in rate of VAT of 0.50%, a value added tax base of the Member States restricted to 50% of their GNP (capping of the VAT base) and a rebate in favour of one Member State with exceptions for ***Austria, Germany, the Netherlands and Sweden*** concerning the financing of this rebate,

Or. es

Amendment by Helga Trüpel and Gérard Onesta

Amendment 10

Recital J

J. whereas the Commission's latest proposal presented in 2006 aims at implementing the decisions of the Brussels European Council of 15/16 December 2005 in the area of own resources which are mainly characterised by adding *even* more special arrangements for certain *net contributing* Member States such as reduced rates of call of VAT or gross reductions in annual GNI contributions to the already existing list of exceptions, ***thereby adding to the complexity and incomprehensibility of the system and further nourishing the short-sighted concept of budgetary imbalances,***

Or. en

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 11

Recital J

J. whereas the Commission's latest proposal presented in 2006<sup>1</sup> aims at implementing the decisions of the Brussels European Council of 15/16 December 2005 in the area of own resources which are mainly characterised by adding more special arrangements for certain Member States such as reduced rates of call of VAT ***for Austria, Germany, the Netherlands and Sweden*** or gross reductions in annual GNI contributions to the already existing list of exceptions,

Or. es

Amendment by Catherine Guy-Quint

Amendment 12

Recital J

J. whereas the Commission's latest proposal presented in 2006 aims at implementing the decisions of the Brussels European Council of 15/16 December 2005 in the area of own resources which are mainly characterised by adding more special arrangements for certain Member States such as reduced rates of call of VAT or gross reductions in annual GNI contributions to the already existing list of exceptions, ***and whereas this new proposal has still not entered into force because of the imbalances inherent in it,***

Or. fr

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<sup>1</sup> COM(2006)99.

Amendment by Helga Trüpel and Gérard Onesta

Amendment 13

Recital K

- K. whereas the European Council has also renewed the decision taken in 2000 to increase the collection premium to be retained by the Member States from 10% to 25% of traditional own resources, despite the *undisputed* fact that this percentage bears no relation to the Member States' actual collection costs, ***favours Member States that collect a large share in custom duties, to the detriment of those who do not, and should thus rather be considered as another form of a rebate,***

Or. en

Amendment by Gianni Pittella

Amendment 14

Recital L

- L. whereas the Commission proposal for a new own resources decision, although in the meantime accepted by Parliament<sup>1</sup>, is still blocked in Council by Member States which were first in favour of it but which are now opposed to applying it themselves; ***hoping that it will be possible for an agreement to be reached in a short period of time which fully accords with the spirit and the letter of the 15-16 December 2005 Brussels European Council conclusions, with particular reference to the financing of the new rebates for certain Member States (financing from which those which already benefit from such rebates may not be excluded),***

Or. it

Amendment by Richard Corbett

Amendment 15

Recital M

- M. whereas Parliament considers the comprehensive review of EU revenue and expenditure to take place in 2008/2009, as stipulated in the Interinstitutional Agreement of 17 May 2006, as an opportunity - not to be missed - to return to a genuine ***but fair*** system of own resources in the spirit of the founding treaties of the European Communities,

Or. en

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<sup>1</sup> *Texts Adopted*, P6\_TA(2006)0292.

Amendment by Paulo Casaca

Amendment 16  
Recital Q

- Q. whereas, in the meantime, a proposal has been made by the President of the Portuguese national assembly to organise, ***in the framework of COSAC, a conference of the Chairpersons of the Committees on Budget and Finances of the national parliaments and the European Parliament***, dedicated exclusively to the Union's own resources, during the Portuguese presidency later in 2007,

Or. en

Amendment by Esko Seppänen

Amendment 17  
Paragraph 1

***deleted***

Or. fi

Amendment by Umberto Pirilli

Amendment 18  
Paragraph 1

1. Points out that a system in which approximately **70%** of the Union's revenue do not originate in ***(deletion)*** own resources but come directly from the national budgets through the ***(deletion)*** GNI resource ***and 15% comes from a resource such as the percentage of the VAT rate which cannot be regarded (on account of the way in which it is determined) as being in every respect an EU own resource departs from*** the provisions and the spirit of the Treaty of Rome, according to which the Community should aim at a system of genuine own resources instead of one fed by national contributions;

Or. it

Amendment by Mario Mauro

Amendment 19

Paragraph 1

1. Points out that a system in which approximately 85% of the Union's revenue do not originate in genuine own resources but come directly from the national budgets through the VAT and the GNI resource contradicts the provisions and the spirit of the Treaty of Rome ***and points out that the very existence of the EU has brought about an increase in intra-Community trade and an increase in the Member States' "wealth", for which reason the EU is fully entitled to equip itself with a system of genuine own resources instead of one fed by national contributions;***

Or. it

Amendment by Richard Corbett

Amendment 20

Paragraph 1

1. Points out that a system in which approximately 85% of the Union's revenue do not originate in genuine own resources but come directly from the national budgets through the VAT and the GNI resource ***can appear to contradict*** the provisions and the spirit of the Treaty of Rome, according to which the Community should aim at a system of genuine own resources instead of one fed by national contributions; ***underlines, nonetheless, that VAT and GNI resources are, in law, "own resources" of the Union to which Member States must contribute according to the agreed key;***

Or. en

Amendment by Richard Corbett

Amendment 21

Paragraph 1 a (new)

- 1a. Recognises that the GNI resource is less visible for citizens but is more equitable in relating contributions to the general level of prosperity;***

Or. en

Amendment by Helga Trüpel and Gérard Onesta

Amendment 22

Paragraph 2

2. Emphasises that it is these "membership fees" that have led directly to the *short-sighted* net-payer debate *that does not do justice to the benefits of the European Union in terms of peace, freedom, prosperity and security*, regardless of the fact that the concept of "net budgetary balances" is seriously flawed *also in technical terms* and does not allow for more than pure approximations; underlines that neither revenue side ("Rotterdam effect") nor expenditure side ("Luxembourg effect") of the net balances fully reflect reality;

Or. en

Amendment by Richard Corbett

Amendment 23

Paragraph 2

2. Emphasises that it is these "membership fees" that have *accentuated* the net-payer debate regardless of the fact that the concept of "net budgetary balances" is seriously flawed and does not allow for more than pure approximations; underlines that neither revenue side ("Rotterdam effect") nor expenditure side ("Luxembourg effect") of the net balances fully reflect reality;

Or. en

Amendment by Esko Seppänen

Amendment 24

Paragraph 3

*deleted*

Or. fi

Amendment by Richard Corbett

Amendment 25

Paragraph 3

3. *Would oppose a system* being created for individual countries to finance officially only the policies in which they have an interest; fears that this might be the beginning

of the destruction of the values that have characterised the European Union's success over the past 50 years;

Or. en

Amendment by Mario Mauro

Amendment 26  
Paragraph 3

3. Is deeply convinced that the current system of own resources based on Member States' contributions ***is both unfair to the general public and anti-democratic, and does not help to highlight the commitment to European integration; furthermore, such a system does*** not provide the Union with sufficient funds for all its policies due to the current budgetary deficits, especially those of the larger Member States; is highly critical of the possibilities being created for individual countries to finance officially only the policies in which they have an interest; fears that this might be the beginning of the destruction of the values that have characterised the European Union's success over the past 50 years;

Or. it

Amendment by Jan Mulder

Amendment 27  
Paragraph 3

3. Is deeply convinced that the current system of own resources based on Member States' contributions is anti-European and will not provide the Union with sufficient funds for all its policies due to the current budgetary deficits, especially those of the larger Member States; is highly critical of the possibilities being created for individual countries to finance officially only the policies in which they have an interest;  
***(deletion)***

Or. en

Amendment by Salvador Garriga Polledo and José Albino Silva Peneda

Amendment 28  
Paragraph 3

3. Is deeply convinced that the current system of own resources based on Member States' contributions ***(deletion)*** will not provide the Union with sufficient funds for all its policies due to the current budgetary deficits, especially those of the larger Member

States; is highly critical of the possibilities being created for individual countries to finance officially only the policies in which they have an interest; fears that this might be the beginning of the destruction of the values that have characterised the European Union's success over the past 50 years;

Or. es

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 29

Paragraph 3

3. Is deeply convinced that the current system of own resources based on Member States' contributions is anti-European and will not provide the Union with sufficient funds for all its policies *(deletion)*; is highly critical of the possibilities being created for individual countries to finance officially only the policies in which they have an interest; fears that this might be the beginning of the destruction of the values that have characterised the European Union's success over the past 50 years;

Or. es

Amendment by Janusz Lewandowski

Amendment 30

Paragraph 3

3. Is deeply convinced that the current system of own resources based on Member States' contributions is anti-European and will not provide the Union with sufficient funds for all its policies *since it puts an additional burden on national budgets*; is highly critical of the possibilities being created for individual countries to finance officially only the policies in which they have an interest; fears that this might be the beginning of the destruction of the values that have characterised the European Union's success over the past 50 years;

Or. en

Amendment by Neena Gill

Amendment 31

Paragraph 4

4. Stresses that the current system, with its four different resources and its several different rebate mechanisms, *(deletion)* is excessively complex, lacks transparency and is completely incomprehensible to European citizens; underlines that it does nothing

towards fulfilling the requirement of establishing a direct link between the Union and its citizens;

Or. en

Amendment by Richard Corbett

Amendment 32  
Paragraph 4

4. Stresses that the current system, with its four different resources and its several different rebate mechanisms, be they general ones in favour of one Member State such as the British rebate, or special ones such as rebates in financing other rebates, is excessively complex, lacks transparency and is completely incomprehensible to European citizens; underlines that ***although it corrects some unfair aspects of the system*** it does nothing towards fulfilling the requirement of establishing a direct link between the Union and its citizens;

Or. en

Amendment by Helga Trüpel and Gérard Onesta

Amendment 33  
Paragraph 5 a (new)

- 5a. Points out that the unanimity rule on taxation issues further complicates matters;***

Or. en

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 34  
Paragraph 6

6. Attributes to this faulty system the inadequacies of the ***European Council*** agreement on the new Financial Perspective 2007 – 2013 made at the Brussels European Summit of 14/15 December 2005; believes that the financial package agreed, with its numerous exceptions on the revenue side and its compensation gifts to certain Member States on the expenditure side, is the clearest proof of the complete failure of the current system; considers it unacceptable that all Member States have agreed on important Community activities, such as Galileo or the Transeuropean Networks, and now no-one wants to finance them;

Or. es

Amendment by Richard Corbett

Amendment 35  
Paragraph 6

6. Attributes to this faulty system the inadequacies of the agreement on the new Financial Perspective 2007 – 2013 made at the Brussels European Summit of 14/15 December 2005; believes that the financial package agreed, with its numerous exceptions on the revenue side and its compensation gifts to certain Member States on the expenditure side, is the clearest proof of the *relative* failure of the current system; considers it unacceptable that all Member States have agreed on important Community activities, such as Galileo or the TransEuropean Networks, and now no-one wants to finance them;

Or. en

Amendment by Helga Trüpel and Gérard Onesta

Amendment 36  
Paragraph 6

6. Attributes to this faulty system the inadequacies of the agreement on the new Financial Perspective 2007 – 2013 made at the Brussels European Summit of 14/15 December 2005; believes that the financial package agreed, with its numerous exceptions on the revenue side and its compensation gifts to certain Member States on the expenditure side, is the clearest proof of the complete failure of the current system; considers it unacceptable that all Member States have agreed on important Community activities, such as Galileo or the Transeuropean Networks, *and set ambitious goals, e.g. as regards the Goteborg and Lisbon objectives or the Millennium Goals*, and now no-one wants to finance them;

Or. en

Amendment by Neena Gill

Amendment 37  
Paragraph 7

7. Deplores the fact that the 2005 Brussels European Council, instead of creating a simpler and more transparent system, *made* it even more complicated and obscure (*deletion*);

Or. en

Amendment by Richard Corbett

Amendment 38  
Paragraph 7

7. Deplores the fact that the 2005 Brussels European Council, instead of creating a simpler and more transparent system, has chosen to make it even more complicated and obscure (*deletion*);

Or. en

Amendment by Catherine Guy-Quint

Amendment 39  
Paragraph 7

7. Deplores the fact that the 2005 Brussels European Council, instead of creating a simpler and more transparent system, has chosen to make it even more complicated and obscure; regrets the Council's decision to leave the UK correction, the 'British rebate', in principle, intact, *along with the 75% reduction in the share of the cost of funding the British rebate ('rebate on the rebate') borne by Germany, the Netherlands, Austria and Sweden, on which basis these four Member States pay only 25% of the contribution normally expected from each Member State;*

Or. fr

Amendment by Jutta Haug

Amendment 40  
Paragraph 7

7. Deplores the fact that the 2005 Brussels European Council, instead of creating a simpler and more transparent system, has chosen to make it even more complicated and obscure; regrets the Council's decision to leave the UK correction, the "British rebate", in principle, intact *and that, as a result, the rebate on the rebate for Germany, Sweden, Austria and the Netherlands is also being maintained;*

Or. de

Amendment by Umberto Pirilli

Amendment 41

Paragraph 7

7. Deplores the fact that the 2005 Brussels European Council, instead of creating a simpler and more transparent system, has chosen to make it even more complicated and obscure; regrets the Council's decision to leave the UK correction, the "British rebate", in principle, intact *and to add further derogations and corrections benefiting other Member States*;

Or. it

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 42

Paragraph 8

8. Points out that, if the Edinburgh Decision of **1992** setting an own resources ceiling of 1.24% of GNI, had been respected, the Community budget would have gained an annual 0.2% of GNI over the last 13 years, equivalent to an increase of approximately EUR 240 billion; considers these funds, which were unanimously adopted by the Member States according to a proposal by the British presidency, necessary in order to enable the European Union to act in line with its growing powers as agreed upon in the treaties of Maastricht, Amsterdam and Nice, let alone in the draft Constitution and for a Union of 27 Member States;

Or. es

Amendment by Richard Corbett

Amendment 43

Paragraph 8

8. Points out that, if the Edinburgh Decision of 1988 setting an own resources ceiling of 1.24% of GNI had been **fully used**, the Community budget would have gained an annual 0.2% of GNI over the last 13 years, equivalent to an increase of approximately EUR 240 billion; considers these funds, which were unanimously adopted by the Member States according to a proposal by the British presidency, necessary in order to enable the European Union to act in line with its growing powers as agreed upon in the treaties of Maastricht, Amsterdam and Nice, let alone in the draft Constitution and for a Union of 27 Member States;

Or. en

Amendment by Catherine Guy-Quint

Amendment 44

Paragraph 8

8. Points out that, if the Edinburgh Decision of 1988 setting an own resources ceiling of 1.24% of GNI, had been respected, the Community budget would have gained an annual 0.2% of GNI over the last 13 years, equivalent to an increase of approximately EUR 240 billion; considers these funds, which were unanimously adopted by the Member States according to a proposal by the British presidency, necessary in order to enable the European Union to act in line with its growing powers, ***in particular as regards the efforts to achieve the Lisbon objectives (innovation, infrastructure and employment) or*** as agreed upon in the treaties of Maastricht, Amsterdam and Nice, let alone in the draft Constitution and for a Union of 27 Member States;

Or. fr

Amendment by Esko Seppänen

Amendment 45

Paragraph 8

8. Points out that, if the Edinburgh Decision of 1988 setting an own resources ceiling of 1.24% of GNI, had been respected, the Community budget would have gained an annual 0.2% of GNI over the last 13 years, equivalent to an increase of approximately EUR 240 billion; considers these funds, which were unanimously adopted by the Member States according to a proposal by the British presidency, necessary in order to enable the European Union to act in line with its growing powers as agreed upon in the treaties of Maastricht, Amsterdam and Nice (***deletion***) and for a Union of 27 Member States;

Or. fi

Amendment by Mario Mauro

Amendment 46

Paragraph 10

10. Acknowledges the fact that any reform of the own resources system will be a sensitive and difficult exercise, ***to be conducted with the involvement of the Member States' parliaments***; calls therefore for a two-stage approach aiming, in its first phase, at an improvement of the current system of national contributions, for which the following political principles should be applied:

- equality between Member States

- simplicity of presentation for elected representatives and citizens alike
- solidarity and equal dignity amongst Member States
- establishment of a political link between a reform of revenue and a review of expenditure as it is already correctly included in the Interinstitutional Agreement
- provisional and transitional character of the system;

Or. it

Amendment by Helga Trüpel and Gérard Onesta

Amendment 47

Paragraph 10

***Lack of respect for basic principles***

10. Acknowledges the fact that any reform of the own resources system will be a sensitive and difficult exercise; ***points out that the current system does not even respect evident basic principles, such as:***
- equality between Member States
  - simplicity of presentation for elected representatives and citizens alike
  - solidarity and equal dignity amongst Member States;
- (deletion);***

Or. en

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 48

Paragraph 10

10. Acknowledges the fact that any reform of the own resources system will be a sensitive and difficult exercise; calls therefore for a ***progressive approach which could be introduced in two stages but which should form part of a single decision on account of the fact that the laborious Community procedure would make it impossible for two decisions to be taken within a relatively short period of time. The*** first phase ***would lead to*** an improvement of the current system of national contributions, for which the following political principles should be applied:

- equality between Member States
- simplicity of presentation for elected representatives and citizens alike
- solidarity and equal dignity amongst Member States
- establishment of a political link between a reform of revenue and a review of expenditure as it is already correctly included in the Interinstitutional Agreement
- ***(deleted)***

Amendment by Salvador Garriga Polledo and José Albino Silva Peneda

Amendment 49

Paragraph 11

11. Defines “equality between Member States” by the absence of any budgetary privilege for any Member State; admits that the long history of special arrangements on the revenue side (***deletion***) and of a certain distribution of expenditure (***deletion***) may justify any reform only being progressively applied (“phasing out” of the old system); refuses, however, to accept the long history of budgetary privileges as an argument in favour of maintaining a system which is no longer justifiable;

Or. es

Amendment by Catherine Guy-Quint

Amendment 50

Paragraph 11

11. Defines ‘equality between Member States’ by the absence of any budgetary privilege for any Member State; admits that the long history of special arrangements on the revenue side (like the British rebate ***or the 75% reduction in the share of the cost of funding the British rebate (‘rebate on the rebate’) borne by Germany, the Netherlands, Austria and Sweden, on which basis these four Member States pay only 25% of the contribution normally expected from each Member State***) and of a certain distribution of expenditure (like the CAP) may justify any reform only being progressively applied (‘phasing out’ of the old system); refuses, however, to accept the long history of budgetary privileges as an argument in favour of maintaining a system which is no longer justifiable;

Or. fr

Amendment by Neena Gill

Amendment 51

Paragraph 11

11. Defines “equality between Member States” ***as relative burden-sharing according to relative wealth***; admits that the long history of special arrangements on the revenue side (like the ***rebates for some Member States***) and of a certain distribution of expenditure (like the CAP) ***may justify radical reform of the revenue and expenditure systems***;

Amendment by Helga Trüpel and Gérard Onesta

Amendment 52

Paragraph 11

11. Defines “equality between Member States” by the absence of any budgetary privilege for any Member State; admits that ***it may be difficult for certain Member States to agree to give up a*** long history of special arrangements on the revenue side (like the British rebate) and of a certain distribution of expenditure (like the CAP) ***(deletion)***; refuses, however, to accept the long history of budgetary privileges as an argument in favour of maintaining a system which is no longer justifiable;

Or. en

Amendment by Richard Corbett

Amendment 53

Paragraph 11

11. Defines “equality between Member States” by the absence of any budgetary privilege for any Member State; admits that the long history of special arrangements on the revenue side (like the British rebate) and of a certain distribution of expenditure (like the CAP) may justify any reform only being ***applied progressively*** (“phasing out” of the old system) ***and in parallel***; refuses, however, to accept the long history of budgetary ***special arrangements*** as an argument in favour of maintaining a system which, ***once the necessary reforms are made, will no longer be*** justifiable;

Or. en

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 54

Paragraph 12

12. Underlines the importance of the improved system being presented in ***the simplest possible*** way so that it is ***(deletion)*** comprehensible and transparent for the European citizens; deplores presentations of decisions affecting all European citizens’ lives which are completely incomprehensible, such as the conclusions relating to EU finances of the Brussels European Council of December 2005;

Or. es

Amendment by Neena Gill

Amendment 55  
Paragraph 12

12. Underlines the importance of the improved system being presented in a simple way so that it is fully comprehensible and transparent for the European citizens (*deletion*);

Or. en

Amendment by Jan Mulder

Amendment 56  
Paragraph 14

14. Is convinced that the political link between a reform of revenue and a review of expenditure is inevitable and perfectly reasonable, *especially* as long as the logic of financing Community policies through revenue stemming from national budgets is still the Union's guiding principle;

Or. en

Amendment by Richard Corbett

Amendment 57  
Paragraph 14

14. Is convinced that the political link between a reform of revenue and a review of expenditure is inevitable and perfectly reasonable (as long as the logic of financing Community policies through revenue stemming from national budgets is still the Union's guiding principle);

Or. en

Amendment by Mario Mauro

Amendment 58  
Paragraph 14

14. Is convinced that the political link between a reform of revenue and a review of expenditure is inevitable and perfectly reasonable as long as the logic of financing Community policies through revenue stemming from national budgets is still the

Union's guiding principle; *considers that the reform of the own-resources system should proceed in parallel and independently (at least in the initial stage) of the restructuring of expenditure;*

Or. it

Amendment by Herbert Bösch

Amendment 59  
Paragraph 14 a (new)

**14a.** *Shares, however, the view of the European Court of Auditors<sup>1</sup> that thorough reform of the Communities' system of own resources is very difficult to achieve if the discussion of such a reform is directly combined with negotiations on financial ceilings and amounts to be spent for Community policies under a multiannual financial perspective, as has repeatedly been the case in the European Council's discussions in the past;*

Or. de

Amendment by Helga Trüpel and Gérard Onesta

Amendment 60  
Paragraph 15

*deleted*

Or. en

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 61  
Paragraph 15

*deletion*

Or. es

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<sup>1</sup> See paragraph 18 of opinion No 2/2006 (OJ C 203, 25.8.2006, p. 50).

Amendment by Herbert Bösch

Amendment 62

Paragraph 15

15. Points out that *a two-step approach should be followed: initial efforts should concentrate on an agreement on a thorough reform of the own-resources system, after which agreement should be sought on reforming the spending structure, whereby an agreement in both areas is a precondition for the reform package as a whole to enter into force;*

Or. de

Amendment by Helga Trüpel and Gérard Onesta

Amendment 63

Title above paragraph 16 " Recommendations for an improved system of national contributions"

*deleted*

Or. en

Amendment by Herbert Bösch

Amendment 64

Paragraph 16

16. *Takes the view that, as part of this reform, a correction mechanism may be useful for cases where Member States would otherwise bear an excessive budgetary burden measured against their relative prosperity;*

Or. de

Amendment by Herbert Bösch

Amendment 65

Paragraph 17

17. *Points out that such a correction mechanism requires clear and objectively verifiable rules; stresses that consideration would need to be given to whether the measurement of relative prosperity in connection with the mechanism should be based on purchasing power parities, which are also used as a basis for decisions on the allocation of structural fund resources;*

Or. de

Amendment by Helga Trüpel and Gérard Onesta

Amendment 66

Paragraph 17

17. Admits that some aspects of the Schreyer proposals (*deletion*) would have made the system slightly more transparent by at least abolishing the "rebate on the rebate" principle *and* would have limited compensations and corrections - with the major positive point being that it was only conceived as a transitional system until 2014, *by which time a new thoroughly reformed system should come into force;*

Or. en

Amendment by Jutta Haug

Amendment 67

Paragraph 17 a (new)

- 17a. *Recognises, likewise, that introducing a 'general rebate' might make it easier for all parties to agree on abolishing the current rebate system;*

Or. de

Amendment by Esko Seppänen

Amendment 68

Paragraph 18

*deleted*

Or. fi

Amendment by Herbert Bösch

Amendment 69

Paragraph 18

18. *Takes the view that provision should be made for such a correction mechanism on the expenditure side of the budget in order to guarantee transparency;*

Amendment by Jan Mulder

Amendment 70

Paragraph 18

18. Is convinced (*deletion*) that, ***although compared to the current system a generalised rebate would be a big step forward***, generalising the rebate even when accompanying it by a ceiling for the net budgetary balances would be a double mistake since it would only strengthen the anti-communitarian character of the system and cement the short-sighted approach of a quantifiable "juste retour"; insists that the only possible solution is the abolition of the net balances system once and for all;

Or. en

Amendment by Richard Corbett

Amendment 71

Paragraph 18

18. Is convinced, however, that generalising the rebate even when accompanying it by a ceiling for the net budgetary balances would be a double mistake since it would only strengthen the anti-communitarian character of the system and cement the short-sighted approach of a quantifiable "juste retour"; insists that the only possible solution is the abolition of the net balances system once and for all ***in parallel to a reform of the pattern of expenditure***;

Or. en

Amendment by Catherine Guy-Quint

Amendment 72

Paragraph 18

18. Is convinced, however, that generalising the rebate even when accompanying it by a ceiling for the net budgetary balances, would be a double mistake since it would only strengthen the anti-communitarian character of the system and cement the short-sighted approach of a quantifiable 'juste retour'; insists that the only possible solution is the abolition of the net balances system once and for all; ***emphasises that what sets European spending apart is precisely its added value based on the principle of financial solidarity***;

Or. fr

Amendment by Gianni Pittella

Amendment 73  
Paragraph 19

*deleted*

Or. en

Amendment by Herbert Bösch

Amendment 74  
Paragraph 20

*deleted*

Or. de

Amendment by Helga Trüpel and Gérard Onesta

Amendment 75  
Paragraph 20 and title

*deleted*

Or. en

Amendment by Neena Gill

Amendment 76  
Paragraph 20

20. Is in favour of improving the current financing system of the European Union by a GNI based system as similarly proposed by Finland in April 2004<sup>1</sup>, taking GNI shares as the basis for the Member States' contributions towards the Union's own resources (*deletion*);

Or. en

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<sup>1</sup> Non-paper, updated by the Finnish government in 2005.

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 77  
Paragraph 20

20. Is in favour of improving the current financing system of the European Union by a *(deletion)* system *based on GNI and* the VAT resource and progressively suppressing the British rebate *and all the exceptions granted to Germany, Austria, Sweden and the Netherlands* to zero in 2013, *and of reducing the Member States' retention for own-resources collection costs from 25% to 10%*; underlines the fact that this system would be simpler and *more* transparent *(deletion)*;

Or. es

Amendment by Ralf Walter

Amendment 78  
Paragraph 20

20. *Notes the proposal put forward by Finland in April 2004 on replacing* the current financing system of the European Union by a GNI based system *(deletion)*, taking GNI shares as the basis for the Member States' contributions towards the Union's own resources, abolishing the VAT resource and progressively suppressing the British rebate to zero in 2013; underlines the fact that, *whilst* this system would be simple and transparent and *(deletion)* all Member States contributing to the UK rebate at the moment would benefit as would the UK itself through the abolition of the VAT resource, *the nationalisation of the budget policy debate on the revenue side in the event of a complete move to a national contribution based on economic performance and one source of revenue must be avoided, and stresses that this does not prejudice the long-term inclusion of VAT in the financing of the EU*;

Or. de

Amendment by Catherine Guy-Quint

Amendment 79  
Paragraph 20

20. Is in favour of improving the current financing system of the European Union by a GNI based system as similarly proposed by Finland in April 2004, taking GNI shares as the basis for the Member States' contributions towards the Union's own resources, abolishing the VAT resource and progressively suppressing *to zero, by 2013*, the British rebate *and the 75% reduction in the share of the cost of funding the British rebate ('rebate on the rebate') borne by Germany, the Netherlands, Austria and*

***Sweden, on which basis these four Member States pay only 25% of the contribution normally expected from each Member State***; underlines the fact that this system would ***have the advantage of being*** simple and transparent and ***of constituting the vital first step towards the establishment of a genuine own resources system for the Union***;

Or. fr

Amendment by Jan Mulder

Amendment 80

Paragraph 20

20. Is in favour of improving the current financing system of the European Union by a GNI based system as similarly proposed by Finland in April 2004<sup>1</sup>, taking GNI shares as the basis for the Member States' contributions towards the Union's own resources ***(deletion)*** and progressively suppressing the British rebate to zero in 2013; ***is not, however, in favour of abolishing the traditional resources and the VAT resource; points out that there should be an equity in gross contributions and therefore an equitable solution has to be found for Member States not benefiting fully from this proposal***;

Or. en

Amendment by Catherine Guy-Quint

Amendment 81

Paragraph 20

20. Is in favour of improving the current financing system of the European Union by a GNI based system as similarly proposed by Finland in April 2004, taking GNI shares as the basis for the Member States' contributions towards the Union's own resources ***(deletion)*** and progressively suppressing the British rebate to zero in 2013; underlines the fact that this system would be simple and transparent and that all Member States contributing to the UK rebate at the moment would benefit as would the UK itself ***(deletion)***;

Or. fr

Amendment by Richard Corbett

Amendment 82

Paragraph 20

20. Is in favour of improving the current financing system of the European Union by a GNI based system as similarly proposed by Finland in April 2004<sup>1</sup>, taking GNI shares as the basis for the Member States' contributions towards the Union's own resources, abolishing the VAT resource and *(deletion)* suppressing the British rebate to zero ***as soon as this would be possible without raising its net contribution to a level higher than other Member States of comparable size and prosperity***; underlines the fact that this system would be simple and transparent and that all Member States contributing to the UK rebate at the moment would benefit as would the UK itself through the abolition of the VAT resource ***and through reform on the expenditure side***;

Or. en

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 83

Paragraph 21

*deletion*

Or. es

Amendment by Helga Trüpel and Gérard Onesta

Amendment 84

Paragraph 21

*deleted*

Or. en

Amendment by Herbert Bösch

Amendment 85

Paragraph 21

*deleted*

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<sup>1</sup> Non-paper, updated by the Finnish government in 2005.

Or. de

Amendment by Ralf Walter

Amendment 86

Paragraph 21

21. Is aware of the fact that an agreement on a new financing system (*deletion*) is only politically acceptable within the framework of a global negotiation process which also includes expenditure; calls on the Commission to consider the GNI based system described above when making any new proposals on EU revenue following the review process as laid down in the Interinstitutional Agreement of 17 May 2006;

Or. de

Amendment by Paulo Casaca

Amendment 87

Paragraph 21

21. Is aware of the fact that an agreement on a new financing system along the lines of the Finnish proposal is only politically acceptable within the framework of a global negotiation process which also includes expenditure, *while respecting the figures of the Financial Framework 2007-2013 as enshrined in the IIA*; calls on the Commission to consider the GNI based system described above when making any new proposals on EU revenue following the review process as laid down in the Interinstitutional Agreement of 17 May 2006;

Or. en

Amendment by Janusz Lewandowski

Amendment 88

Paragraph 22

*deleted*

Or. en

Amendment by Zbigniew Krzysztof Kuźmiuk, Zdzisław Zbigniew Podkański and Janusz Wojciechowski

Amendment 89  
Paragraph 22

*deleted*

Or. pl

Amendment by Herbert Bösch

Amendment 90  
Paragraph 22

*deleted*

Or. de

Amendment by Mario Mauro

Amendment 91  
Paragraph 22

22. *Is aware of the fact that the debate on resources will be accompanied by discussions on the allocation of expenditure; considers that the issues listed below should be closely examined:*

*- the possible introduction of co-financing for agriculture;*

*- assessment of the concentration, the additionality and the results obtained from EU investment via the Structural Funds;*

*- the targeting of EU funding on policies which have genuine European added value, without undermining the subsidiarity principle;*

Or. it

Amendment by Anne E. Jensen

Amendment 92  
Paragraph 22

22. *Stresses (deletion) that the link between revenue and expenditure should form an*

*aspect of the considerations concerning the changeover to a new system;*

Or. da

Amendment by Catherine Guy-Quint

Amendment 93

Paragraph 22

22. Underlines once more the link between revenue and expenditure; ***points out, in that context, that fair compensation for the gradual elimination of the British rebate would be a genuine effort to reform the CAP and its funding;*** considers that, if some policies such as the CAP are deemed too expensive in relative terms, the only logical way to guarantee global equity would be an extension of the principle of additionality, which could be applied progressively based on the average income of each Member State ***(deletion)***;

Or. fr

Amendment by Esko Seppänen

Amendment 94

Paragraph 22

22. Underlines once more the link between revenue and expenditure; considers that, if some policies such as the CAP are deemed too expensive in relative terms, the only logical way to guarantee global equity would be an extension of the principle of additionality, which could be applied progressively based on the average income of each Member State<sup>1</sup>; ***(deletion)***

Or. fi

Amendment by Neena Gill

Amendment 95

Paragraph 22

22. Underlines once more the link between revenue and expenditure; considers that ***(deletion)*** some policies such as the CAP are ***not only*** expensive ***but also ineffective;*** ***points out that the CAP has a detrimental effect on markets and developing countries;***

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<sup>1</sup> For example: For x Euro received from Brussels, Poland could be invited to spend y Euro and France to spend 2y Euro.

Amendment by Gianni Pittella

Amendment 96

Paragraph 22

22. Underlines once more the link between revenue and expenditure; considers that, if **(deletion)** the CAP **is** deemed too expensive in relative terms, the only logical way to guarantee global equity would be an extension of the principle of **co-financing (deletion)**;

Or. it

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 97

Paragraph 22

22. Underlines once more the link between revenue and expenditure; considers that, if some policies such as the CAP are deemed too expensive in relative terms, the only logical way to guarantee global equity **and to retain a policy which is so important to the EU** would be an extension of the principle of **co-financing**, which could be applied progressively based on the average income of each Member State **without renationalising the CAP**;

Or. es

Amendment by Jutta Haug

Amendment 98

Paragraph 22

22. Underlines once more the link between revenue and expenditure; considers that, if some policies such as the CAP are deemed too expensive in relative terms, the only logical way to guarantee global equity would be an extension of the principle of additionality; **rejects any attempt to renationalise the CAP; proposes, therefore, that use be made of the possibility of gradually introducing the compulsory co-financing process within the EU-15 in order to guarantee the level of support laid down in the European Council decision of October 2002**;

Or. de

Amendment by Valdis Dombrovskis

Amendment 99

Paragraph 22

22. Underlines once more the link between revenue and expenditure; considers that, if some policies such as the CAP are deemed too expensive in relative terms, the only logical way to guarantee global equity would be an extension of the principle of additionality, ***applying it equally to all Member States***; emphasises that, in this case, the cohesion and structural funds would be used to finance the "personal contribution" which the Member States are asked to give in terms of additionality;

Or. en

Amendment by Salvador Garriga Polledo and José Albino Silva Peneda

Amendment 100

Paragraph 22

22. Underlines once more the link between revenue and expenditure; considers that, if some policies (***deletion***) are deemed too expensive in relative terms, ***other ways of guaranteeing equity may be analysed - for example, through*** an extension of the principle of additionality, which could be applied progressively based on the average income of each Member State<sup>1</sup>, ***or also through an increase in funding for investment which helps to ensure that economies genuinely converge***;

Or. es

Amendment by Jan Mulder

Amendment 101

Paragraph 22

22. Underlines once more the link between revenue and expenditure; considers that, if some policies such as the CAP are deemed too expensive in relative terms, the only logical way to guarantee global equity would be an extension of the principle of additionality ***or an application of the principle of compulsory co-financing to the CAP***; emphasises that ***these principles can only be applied under the condition that the common market is not disturbed***;

Or. en

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<sup>1</sup> For example: For x Euro received from Brussels, Poland could be invited to spend y Euro and France to spend 2y Euro.

Amendment by Helga Trüpel and Gérard Onesta

Amendment 102

Paragraph 22

22. Underlines once more the link between revenue and expenditure; considers that *(deletion)* some policies such as the CAP are *in need of thorough reform, also in view of the relatively large share of agricultural expenditure in the EU budget; in this respect* the only logical way to guarantee global equity would be an extension of the principle of *national co-financing to all agricultural expenditure*;

Or. en

Amendment by Helga Trüpel and Gérard Onesta

Amendment 103

Paragraph 23

*deleted*

Or. en

Amendment by Herbert Bösch

Amendment 104

Paragraph 23

*deleted*

Or. de

Amendment by Paulo Casaca

Amendment 105

Paragraph 23

23. Calls for every effort to be made to reach a political agreement *(deletion)*; while keeping the system of national contributions as such, it would become simpler, more transparent and absolutely in proportion with the relative wealth of each Member State;

Or. en

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 106

Paragraph 23

23. Calls for every effort to be made to reach a political agreement, so that the first phase of the reform could start with effect from 2009; (*deletion*)

Or. es

Amendment by Catherine Guy-Quint

Amendment 107

Paragraph 23

23. Calls for every effort to be made to reach a political agreement, so that the first phase of the reform could start with effect from 2009; while keeping the system of national contributions as such, it would become simpler, more transparent and absolutely in proportion with the relative wealth of each Member State; ***emphasises, however, the temporary nature of such a phase, in that its sole aim would be to prepare the ground for the introduction of a genuinely new own resources system;***

Or. fr

Amendment by Helga Trüpel and Gérard Onesta

Amendment 108

Title before paragraph 24

***A new system of own resources***

Or. en

Amendment by Esko Seppänen

Amendment 109

Paragraph 24

***deleted***

Or. fi

Amendment by Mario Mauro

Amendment 110

Paragraph 24

24. ***Confirms the views which it has expressed earlier, to the effect that the (deletion)*** aim of ***the*** reform of Community revenue ***must*** be the creation of a genuine own resource for the European Union ***to replace the existing mechanisms***; recalls that this objective and the proposals to achieve it are not in the least revolutionary but merely seek to revive the letter and spirit of the founding treaties as well as the philosophy of Fontainebleau;

Or. it

Amendment by Paulo Casaca

Amendment 111

Paragraph 24

24. Is convinced that the final aim of a reform of Community revenue should be the creation of a genuine own resource for the European Union; recalls that this objective and the proposals to achieve it are not in the least revolutionary but merely seek to revive the letter and spirit of the founding treaties ***(deletion)***;

Or. en

Amendment by Helga Trüpel and Gérard Onesta

Amendment 112

Paragraph 24

24. Is convinced that the final aim of a reform of Community revenue should be the creation of a genuine own resource for the European Union; recalls that this objective and the proposals to achieve it are not in the least revolutionary but merely seek to revive the letter and spirit of the founding treaties ***(deletion)***;

Or. en

Amendment by Helga Trüpel and Gérard Onesta

Amendment 113

Paragraph 25

25. Considers the following principles, which have emerged in all contacts with national

parliaments, as cornerstones for any future own resources system:

- Full respect for the *formal* fiscal sovereignty of the Member States,
- Fiscal neutrality
- *(deletion)*
- Progressive phasing-in of the new system
- Establishment of a clear political link between a reform of revenue and a reform of expenditure;

Or. en

Amendment by Valdis Dombrovskis

Amendment 114

Paragraph 25

25. Considers the following principles, which have emerged in all contacts with national parliaments, as cornerstones for any future own resources system:

- Full respect for the fiscal sovereignty of the Member States
- Fiscal neutrality
- No changes to the order of magnitude of the EU budget
- Progressive phasing-in of the new system
- Establishment of a clear political link between a reform of revenue and a reform of expenditure
- *Automatically ensuring sufficient EU annual budget revenue growth;*

Or. en

Amendment by Jutta Haug

Amendment 115

Paragraph 26

26. Insists that a new system *may* grant the European Union the right to levy taxes; fiscal sovereignty will remain with the Member States *(deletion)* who might, however, authorise the Union for a limited period to be revoked at any time, to benefit directly from a *(deletion)* tax as it is *similarly* the case in *some* Member States with regional or local authorities;

Or. de

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 116

Paragraph 26

26. *Considers that, as stated in the Treaties and in the draft Constitution, fiscal sovereignty will remain with the Member States (**deletion**) who might, however, authorise the Union for a limited period to be revoked at any time, to benefit directly from a certain share of a tax as it is the case in most Member States with regional or local authorities;*

Or. es

Amendment by Silvana Koch-Mehrin

Amendment 117

Paragraph 26

26. Insists that a new system shall under no circumstances grant the European Union the right to levy taxes; fiscal sovereignty will remain with the Member States alone (**deletion**);

Or. en

Amendment by Richard Corbett

Amendment 118

Paragraph 26

26. Insists that a new system shall under no circumstances grant the European Union the right to levy *new* taxes; fiscal sovereignty will remain with the Member States alone who might, however, authorise the Union for a limited period to be revoked at any time, to benefit directly from a certain share of a tax as is the case in most Member States with regional or local authorities;

Or. en

Amendment by Esko Seppänen

Amendment 119

Paragraph 26

26. Insists that a new system shall under no circumstances grant the European Union the right to levy taxes; fiscal sovereignty will remain with the Member States alone who

might, however, *unanimously* authorise the Union for a limited period to be revoked at any time, to benefit directly from a certain share of a tax as it is the case in most Member States with regional or local authorities;

Or. fi

Amendment by Nils Lundgren

Amendment 120  
Paragraph 26 a (new)

**26a.** *Stresses the Member States' inviolable right of self-determination in respect of taxes and notes that unanimity is required among the Member States in order to introduce any form of special EU taxation: points out, therefore, that every Member State has the right of veto in this matter;*

Or. sv

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 121  
Paragraph 27

27. Is convinced that, all other things being equal, the new system must not increase *(deletion)* the tax burden for the citizens; concludes that, should a new system directly allocate part of a tax to the European Union, an equivalent reduction would have to be made elsewhere; *(deletion)*

Or. es

Amendment by Jutta Haug

Amendment 122  
Paragraph 27

27. Is convinced that, all other things being equal, the new system must not increase overall public expenditure nor the tax burden for the citizens; concludes that, should a new system directly allocate *(deletion)* a tax to the European Union, an equivalent reduction would have to be made elsewhere; suggests that the national courts of auditors and the European Court of Auditors should be invited to check and guarantee compliance with this principle;

Or. de

Amendment by Margarita Starkevičiūtė

Amendment 123

Title and paragraph 27 a (new)

***Coordination of reforms of own resources and common EU rules with regard to tax issues***

***27a. Considers that the development of a new system of own resources must take into consideration the efforts of Member States to coordinate their policies in the field of taxation;***

Or. en

Amendment by Helga Trüpel and Gérard Onesta

Amendment 124

Paragraph 28 and title

***deleted***

Or. en

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 125

Paragraph 28

***28. Sees no need at the moment to alter*** the ceiling of 1.24% of GNI which already allows for a sizeable margin of manoeuvre; recalls that no budget has ever come close to this ceiling, agreed by the Member States themselves in ***1992*** under British presidency, with payment appropriations reaching their maximum level in 1993 at 1.18% of GNP; underlines that, although the financial perspective foresees a percentage of 1.045% of GNI for the years 2007 – 2013, the first budget of this period was adopted at a level as low as 0.99% of GNI;

Or. es

Amendment by Silvana Koch-Mehrin

Amendment 126

Paragraph 28

28. Will take for granted the ceiling of 1.24% of GNI which already allows for a sizeable margin of manoeuvre; recalls that no budget has ever come close to this ceiling, agreed by the Member States themselves in 1988 under British presidency, with payment appropriations reaching their maximum level in 1993 at 1.18% of GNP; underlines that, although the financial *framework* foresees a percentage of 1.045% of GNI for the years 2007 – 2013, the first budget of this period was adopted at a level **of** 0.99% of GNI;

Or. en

Amendment by Helga Trüpel and Gérard Onesta

Amendment 127

Paragraph 29

29. **Could, if necessary, agree to** a gradual introduction of the new system starting in 2014 (**deletion**) allowing for a transitional period in order to guarantee a smooth phasing-out of the old financing system with all its historical special arrangements;

Or. en

Amendment by Neena Gill

Amendment 128

Paragraph 29

29. Calls for a gradual introduction of the new system (**deletion**); is in favour of allowing for a transitional period in order to guarantee a smooth phasing-out of the old financing system with all its historical special arrangements;

Or. en

Amendment by Paulo Casaca

Amendment 129

Paragraph 29

29. Calls for a gradual introduction of the new system (**deletion**); is in favour of allowing for a transitional period in order to guarantee a smooth phasing-out of the old

financing system with all its historical special arrangements;

Or. en

Amendment by Valdis Dombrovskis

Amendment 130

Title and paragraph 30 a (new)

***Automatically ensuring sufficient EU annual budget revenue growth***

***30a. Notes that an own resources system which ensures sufficient automatic EU annual budget revenue growth will improve the political climate of budgetary decision-making, enabling decision-makers to concentrate on key priorities with EU added value instead of bargaining on expenditure levels;***

Or. en

Amendment by Mario Mauro

Amendment 131

Paragraph 30 a (new)

***30a. Welcomes the initiative launched at the joint meetings of the European Parliament and the Member States' parliaments for the purpose of bringing together a special working party on own resources; considers dialogue with the Member States' parliaments to be essential if any progress is to be made in the reform of own resources;***

Or. it

Amendment by Herbert Bösch

Amendment 132

Paragraph 31

***deleted***

Or. de

Amendment by Helga Trüpel and Gérard Onesta

Amendment 133

Paragraph 31

31. Reiterates that, in *(deletion)* contacts with the national parliaments of the Member States, *many consider* that the time for a genuine new European tax has not yet come; *underlines, however, that this does not rule out the possibility that, if and when Member States decide to levy new taxes, they could at the same time, or at a later stage, decide to authorise the Union to benefit directly from such new taxes;*

Or. en

Amendment by Ralf Walter

Amendment 134

Paragraph 31

31. Reiterates that, in all contacts with the national parliaments of the Member States, a general consensus has emerged that the time for a genuine new European tax has not yet come *in the short term; (deletion)*

Or. de

Amendment by Jutta Haug

Amendment 135

Paragraph 31

31. Reiterates that, in all contacts with the national parliaments of the Member States, a general consensus has emerged that the time for a genuine new European tax has not yet come; has chosen to respect this wish of an overwhelming majority of the Member States' parliaments *(deletion)*;

Or. de

Amendment by Esko Seppänen

Amendment 136

Paragraph 32

*deleted*

Or. fi

Amendment by Silvana Koch-Mehrin

Amendment 137

Paragraph 32

32. Stresses, however, the interest in examining the creation of a new system of own resources (*deletion*);

Or. en

Amendment by Catherine Guy-Quint

Amendment 138

Paragraph 32

32. Stresses, however, ***that it will be vital in a second phase to examine*** the creation of a new system of own resources based on a share of a tax already existing in the Member States, the idea being that a certain percentage of an existing tax would be fed directly into the EU budget as a genuine own resource, thus establishing a direct link between the Union and the European taxpayers; ***points out that this would also serve to approximate national tax laws***; underlines that this kind of solution would only mark a return to the principle laid down by the Treaty of Rome, whereby European expenditure has to be financed by European ***own*** resources;

Or. fr

Amendment by Helga Trüpel and Gérard Onesta

Amendment 139

Paragraph 32

32. Stresses, however, ***in the first place and for the time being***, the interest in examining the creation of a new system of own resources based on a share of a tax already existing in the Member States, the idea being that a certain percentage of an existing tax would be fed directly into the EU budget as a genuine own resource, thus establishing a direct link between the Union and the European taxpayers; underlines that this kind of solution would only mark a return to the principle laid down by the Treaty of Rome, whereby European expenditure has to be financed by European resources;

Or. en

Amendment by Jutta Haug

Amendment 140

Paragraph 32

32. Stresses, however, the interest in examining the creation of a new system of own resources based on a **(deletion)** tax already **levied** in the Member States, the idea being that **this** tax would be fed directly into the EU budget as a genuine own resource, thus establishing a direct link between the Union and the European taxpayers; underlines that this kind of solution would only mark a return to the principle laid down by the Treaty of Rome, whereby European expenditure has to be financed by European resources;

Or. de

Amendment by Silvana Koch-Mehrin

Amendment 141

Paragraph 33

**deleted**

Or. en

Amendment by Ralf Walter

Amendment 142

Paragraph 33

33. Recalls that the candidate taxes ***in whole or in part which were taken into consideration*** for this purpose during the exchanges with the national parliaments ***or in the Commission's reports on the reform of the own-resources system include*** the following:

- VAT
- excise duties on motor fuel for road ***and air*** transport
- excise duties on tobacco and alcohol
- taxes on corporate profits
- ***taxes on dealings in securities or currency transactions***
- ***taxes on transport or telecommunications services***
- ***income tax***
- ***withholding tax on interest***
- ***ECB profits (seigniorage)***;

Or. de

Amendment by Helga Trüpel and Gérard Onesta

Amendment 143  
Paragraph 33

33. Recalls that the candidate taxes most commonly mentioned for this purpose *in the Schreyer report and* during the exchanges with the national parliaments *have been* the following:
- VAT
  - excise duties on motor fuel for *(deletion)* transport *and other energy taxes*
  - excise duties on tobacco and alcohol
  - taxes on corporate profits;

Or. en

Amendment by Catherine Guy-Quint

Amendment 144  
Paragraph 33

33. Recalls that the candidate taxes most commonly mentioned for this purpose during the exchanges with the national parliaments are the following:
- VAT
  - excise duties on motor fuel for road transport
  - excise duties on tobacco and alcohol
  - taxes on corporate profits,

*but that this list is not exhaustive and that other avenues may be explored, such as:*

- *an ecotax (general tax on polluting activities),*
- *a tax on currency transactions;*

Or. fr

Amendment by Janusz Lewandowski

Amendment 145  
Paragraph 33

33. Recalls that the candidate taxes most commonly mentioned for this purpose during the exchanges with the national parliaments are the following:

- VAT
- excise duties on motor fuel for road transport *and on aviation fuel*
- excise duties on tobacco and alcohol
- taxes on corporate profits
- *tax on savings*
- *tax on financial transactions (Tobin tax);*

Or. en

Amendment by Bárbara Dührkop Dührkop and Joan Calabuig Rull

Amendment 146

Paragraph 33

33. Recalls that the candidate taxes most commonly mentioned for this purpose during the exchanges with the national parliaments are the following:

- VAT
- excise duties on motor fuel for road transport
- excise duties on tobacco and alcohol
- taxes on corporate profits
- *Tobin tax;*

Or. es

Amendment by Herbert Bösch

Amendment 147

Paragraph 33 a (new)

**33a. *Points out, however, that consideration should likewise be given to further options in the search for an appropriate source of own resources for the European Union;***

Or. de

Amendment by Helga Trüpel and Gérard Onesta

Amendment 148

Paragraph 33 a (new)

**33a. *Points out that, whatever tax is chosen, in a new system the GNI component would diminish but should not disappear, as it reflects the contributive capacity of and solidarity between Member States; considers that a system, which combines both taxes establishing a link with individual citizens and the GNI resource as a link***

*between the EU and its Member States, most adequately represents the idea of the European Union as a Union of citizens and Member States;*

Or. en

Amendment by Anne E. Jensen

Amendment 149  
Paragraph 34

34. Considers the suitability of *a new system of own resources* should be judged according to the following criteria:
- Sufficiency: Would the revenues be sufficient to cover the expenditures of the EU in the long run?
  - Stability: Would it bring about stable revenues for the EU budget?
  - Visibility: Would it be visible to the EU citizens?
  - Low operating costs: Would the system be simple to administer and involve low compliance costs?
  - Efficient allocation of resources: Would the system lead to an efficient allocation of resources in the EU?
  - Vertical equity: Would it involve income redistribution?
  - Horizontal equity: Would it have an equal impact on equivalent tax-payers across the EU?
  - Fair contributions: Would this resource raise revenues from the Member States in line with their economic strength?

Or. da

Amendment by Silvana Koch-Mehrin

Amendment 150  
Paragraph 34

34. Considers the suitability *of own resources* should be judged according to the following criteria<sup>1</sup>:
- Sufficiency: Would the revenues be sufficient to cover the expenditures of the EU in the long run?
  - Stability: Would it bring about stable revenues for the EU budget?
  - Visibility: Would it be visible to the EU citizens?

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<sup>1</sup> See Study for the European Parliament: Own resources: Evolution of the system in a EU of 25, 30 June 2005.

- Low operating costs: Would the system be simple to administer and involve low compliance costs?
- Efficient allocation of resources: Would the system lead to an efficient allocation of resources in the EU?
- Vertical equity: Would it involve income redistribution?
- Horizontal equity: Would it have an equal impact on equivalent tax-payers across the EU?
- Fair contributions: Would this resource raise revenues from the Member States in line with their economic strength?

Or. en

Amendment by Jan Mulder

Amendment 151

Paragraph 34

34. Considers the suitability of any of these taxes should be judged according to the following criteria:
- Sufficiency: Would the revenues be sufficient to cover the expenditures of the EU in the long run?
  - Stability : Would it bring about stable revenues for the EU budget?
  - Visibility *and Simplicity*: Would it be visible to the EU citizens *and would it be understood by them?*
  - Low operating costs: Would the system be simple to administer and involve low compliance costs?
  - Efficient allocation of resources: Would the system lead to an efficient allocation of resources in the EU?
  - Vertical equity: *Would the burden of financing the system be consistent with EU citizens' ability to pay?*
  - Horizontal equity: Would it have an equal impact on equivalent tax-payers across the EU?
  - Fair contributions: Would this resource raise revenues from the Member States in line with their economic strength?

Or. en

Amendment by Thijs Berman

Amendment 152

Paragraph 34

34. Considers the suitability of any of these taxes should be judged according to the following criteria<sup>1</sup>:

- Sufficiency: Would the revenues be sufficient to cover the expenditures of the EU in the long run?
- Stability: Would it bring about stable revenues for the EU budget?
- Visibility: Would it be visible to the EU citizens?
- Low operating costs: Would the system be simple to administer and involve low compliance costs?
- Efficient allocation of resources: Would the system lead to an efficient allocation of resources in the EU?
- Vertical equity: Would it involve income redistribution?
- Horizontal equity: Would it have an equal impact on equivalent tax-payers across the EU?
- Fair contributions: Would this resource raise revenues from the Member States in line with their economic strength?
- **Transparency: is it clear to every EU citizen what share of the financing of the EU is paid by his Member State?**
- **Solidarity: the system must be based on the principle 'From each according to his means';**

Or. nl

Amendment by Anne E. Jensen

Amendment 153

Paragraph 35

35. Expresses the wish to pursue the examination of ***all relevant*** options in close cooperation with the national parliaments before taking its final position; (***deletion***)

Or. da

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<sup>1</sup> See Study for the European Parliament: Own resources: Evolution of the system in a EU of 25, 30 June 2005.