



The next generation of EU OWN RESOURCES

#EUBudget #RecoveryEurope



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STREAMLINED PROPOSAL

EMISSIONS TRADING SYSTEM OWN RESOURCE

EU Emissions Trading System (ETS)

EU carbon market through which companies buy or receive emission allowances. Currently covering power generation, industrial sectors, and aviation within Europe. As of 2024, the maritime transport sector will gradually be phased in.

As of 2027

Expansion to buildings, road transport and other sectors.

ETS-based own resource: 30% of the revenues generated to be entered into the EU budget. Expected to generate around €7 billion per year from 2024 and €19 billion from 2028 for the EU budget.



Several sectors **need to buy allowances** to compensate for **greenhouse gas emissions**, including:

- Power plants and industries
- Aviation
- Maritime transport (new)
- Buildings (new)
- Road transport (new)

Part of the allowances are **auctioned** through a platform or otherwise **used** by Member States

CARBON BORDER ADJUSTMENT MECHANISM OWN RESOURCE

Carbon border adjustment mechanism (CBAM)

Innovative tool to address carbon leakage and help cut down global carbon emissions. Putting a carbon price on imports to the EU, to equalize costs incurred by production of such goods in the Single Market.

75% of the revenues collected by Member States to go to the EU budget, generating annually about €1.5 billion on average from 2028.



STATISTICAL BASED OWN RESOURCE ON COMPANY PROFITS

Temporary statistical own resource based on company profits.

Not a tax on companies, no impact on their compliance costs. National contribution paid by Member States based on statistics under the European system of accounts (ESA).

A call rate of 0.5% to be applied on gross operating surplus (GOS). Estimated to generate around €16 billion annually from 2024 for the EU budget.

Data to be provided by National Statistical Institutes (NSI), but collected, verified and published by Eurostat.



Eurostat verifies gross operating surplus (GOS) data for the sectors of financial and non-financial corporations received from National Statistical Institutes (NSI)

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