

Note of the Council on the request to the Commission to submit a proposal for amendment of Regulation.

The Commission has informed of the outcome of the annual corrections to the VAT- and GNI – based own resources, pursuant to article 10 paragraphs 4 to 8 of regulation (EC, euratom) n. 1150/2000. In particular due the major revisions of the GNI of several Member States, their additional contributions to the EU Budget will be substantial. In addition, the regulatory delay until the payment date of the first working day of December is short. This may result in exceptionally high fiscal implications for those Member States.

The Council therefore invites the Commission to come forward with a proposal for a targeted and limited amendment to the Council regulation n. 1150/2000 to take account of such exceptional circumstances. This should allow for the Member State concerned to defer the required payment over a reasonable period of time (no later than...) For the sake of equal treatment of all Member States, deferral should then be an option for all if the overall sum of the GNI balances is exceptionally high. Taken into account the tight deadlines, this amendment should come into effect by the 1 December this year (retroactively if needed).