

Management of own resources

Disclaimer: these slides accompany the explanation of the acquis to Albania and North Macedonia and can only be used for that purpose. Their content is subject to further development of the acquis and interpretation by the Court of Justice of the European Union'

Brussels, 27 September 2019

Management of own resources

Traditional own resources

- MS sends the monthly A account statement to the Commission at the latest on the first working day following the 19th day of the second month following the month during which the entitlement was established (e.g. 20 November 2019 for the entitlements established in September 2019).
- MS makes available the TOR indicated in the statement, after deduction of the collection costs, at the same date.

Management of own resources

VAT, GNI, UK correction and temporary gross reductions

- Commission calculates and sends each month the Call for funds letter to the MS.
- In principle, $\frac{1}{12}$ of the amount indicated in the adopted budget for the year n is called for VAT, GNI, UK correction and the temporary gross reduction for some MS

Management of own resources

Interest for late payment

- Any delay in making own resources available shall give rise to the payment of interest.
- A specific letter charging interest is sent by the Commission to the MS concerned. Payment within two months.

Protocol (n°7) on the Privileges and Immunities of the EU (PPI)

- Establishes rules on tax exemption
 - **For the EU institutions** – Article 3 (direct and indirect taxes) and 4 (customs duties)
 - **For the institutions' officials**
- Practical arrangements set in implementing agreement
 - **Entry into force - the date of accession**