



2.2 & 2.3 VAT & GNI-BASED OWN RESOURCES: Statistics for Own Resources

In practice the most important work of controlling the GNI-based resource is done by the Statistical Office of the European Communities, in close association with DG Budget. Eurostat also contributes to the control of the VAT-based resource. The relevant unit is:

EUROSTAT/C1

National accounts – Methodology and analysis



Responsibilities of EUROSTAT with regard to own resources

*To analyse and verify the statistical methods and data used by
Member States for their annual notifications to the Commission
of*

*(a) their VAT Own Resources Bases
(3rd own resource base)*

*(b) their estimates of Gross National Income (GNI)
(4th own resource base).*



Statistics for Own Resources

THE ACQUIS

Legal acts:

-Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax

-Council Regulation (EC, Euratom) No 1287/2003 of 15 July 2003 on the harmonisation of gross national income at market prices (GNI Regulation)

-Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community

Other basis:

-Statistical Programme of the European Communities 2003-2007: “One administrative use, own resources based on gross national income, will represent 60 % of the EU budget.”



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GNI DATA

GNI INVENTORIES: revised inventories (from 15 "old" Member States) and complete inventories (from 10 "new" Member States) must be submitted by 31 December 2006.

GNI QUESTIONNAIRES: Are distributed each year in July and must be returned to Eurostat by 22 September. They are verified by Eurostat, confirmed by the GNI Committee in late October and transmitted to DG Budget for calculation of the end-of-year balances.



Statistics for Own Resources

MOST PROBLEMATIC ISSUES

- Availability of sufficient resources in the NSI for timely compilation and delivery of reliable own resource statistics.*
- Compliance of the annual National Accounts with the European system of national accounts for the purpose of the VAT and GNI own resource bases.*
- Close cooperation between national accountants and other statistical areas such as agricultural statistics, business statistics, transport statistics, household budget survey etc.*



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FUTURE ACQUIS

No immediate developments foreseen.

Inclusion of the impact of the allocation of Financial Services Indirectly Measured (FISIM) to user sectors in the GNI estimates for own resource purposes might be an issue for future legislation.



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SPECIFIC QUESTIONS

It still has to be clarified whether and when both Croatia and Turkey should provide an inventory of the sources and methods usable to estimate Gross National Income. This could serve as a basis for detailed screening.