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Evaluation Criteria of the EU's Own Resources¹

Introduction

The issue of the EU budget is undoubtedly extremely complex, but also quite complicated. In this context, it can be pointed out that this complexity is essentially inherent to the EU budget and largely characterizes it. This is supported by the fact that the issue of the EU budget is basically divided into two major parts, which are the revenue and the expenditure sides. Each of these parts reflects the implementation of different relationships that are inherently related to their essence.

The expenditure part of the EU budget is mainly focused on financing various activities for which the EU as a whole has competencies and the performance of which ultimately reflects the implementation of its policies. These include financing rural development, cohesion policy, maintaining and preserving the environment, climate protection, support for human rights, maintenance and support of the single internal market, joint solutions to the impacts of various crises on EU Member States, and more. The expenditure part of the EU budget serves to achieve real goals according to the policies, consensus, and direction of the EU (and undoubtedly also its individual Member States).

On the other hand, the revenue side of the budget reflects a complex set of relationships and rules that create the main fund of financial resources. Based on this, the expenditure part of the EU budget is then implemented, and at the outset, it is possible to define the basic interdependent relationship between the expenditure and revenue sides of the EU budget. Without the revenue side, the expenditure side of the EU budget could not be implemented, but without the expenditure side, the creation of the revenue side of the EU budget would lose its meaning. The methods and rules for ensuring the fulfillment of this financial fund are quite complicated, and this complexity is conditioned by achieving the rare consensus of all EU Member States which

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agreed to these rules. It is necessary to state that the revenue side of the EU budget is an extremely sensitive issue for EU Member States, as it is precisely the Member States that finance the EU budget and fulfill their financial obligations to the EU based on predetermined rules and conditions.

In connection, and not only, with the issue of the difficulty of reaching a consensus on the issue of own resources of the EU budget, the evaluation criteria of own resources have an irreplaceable place. Evaluation criteria can be defined as measures according to which it is possible to assess an object of evaluation from various perspectives that are considered relevant for certain reasons and that are part of the evaluation process. Such an approach allows for the interdisciplinary, or multidimensional, evaluation of the selected object (e.g. own resources of the EU budget) to take into account the broadest possible framework of circumstances. The result should be the adoption of the most objective conclusion on the objects evaluated and their suitability for application with regard to predetermined standards, or minimum requirements.

The main content of this article examines the current determinants expressing qualitative and quantitative factors that affect the final shape of the revenue side of the EU budget and that are reflected in the evaluation criteria of the EU's own resources budget.² The priority goal of this contribution is to establish a current and effective system of evaluation criteria for the EU's own resources. To this end, the contribution will include an assessment of the evaluation criteria for the EU's own resources as viewed by the European Commission and the High-Level Group on Own Resources, an assessment of the evaluation criteria for the EU's own resources studied in the academic community, and a synthesis of these findings for the purpose of establishing a current and effective system of evaluation criteria for the EU's own resources. The hypothesis of this contribution will be to answer the question of whether it is necessary to reform the evaluation criteria for the assessment of current and potential own resources, and if so, in what way.

To answer the question posed in the hypothesis, the author will use various methods for writing academic papers, mainly analysis, synthesis, comparison, and others.

Many academic and professional articles have been published in the field under study since the early days of the development of the EU and its budget, the significant findings of which, with regard to recent developments in this area, will be mentioned further in the article.

² Currently, within the framework of the Multiannual Financial Framework for the years 2021–2027, the financing of the EU budget (excluding the Recovery Plan) is secured by the following own resources of the EU budget: traditional own resources (customs duties), own resource based on VAT, own resource based on GNI, and own resource of the EU budget based on the weight of non-recycled plastic packaging waste. See: A. Popovič, *Systém vlastných zdrojov rozpočtu EÚ ako materiálna podstata fondového hospodárstva EÚ – súčasnosť a budúcnosť* [The EU Own Resources System as the Material Basis of the EU Budget – Present and Future] [in: *Právo fondov EÚ v teórii a praxi* [The Law of EU Funds in Theory and Practice], Košice 2020, pp. 17–25; R. Buzková, *Own Resources in the Light of European Council Conclusions on the MFF and Next Generation EU*, "Financial Law Review" 2020, no. 4, pp. 22–34.

1. Determination of evaluation criteria for own resources of the EU budget

Without doubt it can be stated that setting the right evaluation criteria by which current and proposed own resources of the EU budget are evaluated can help facilitate the reform process of the own resources system and achieve a jointly agreed reform goal in the desired change of EU financing.³ The strength and importance of these evaluation criteria can also be emphasized by stating that the final form of the reformed system of own resources will reflect the evaluation criteria agreed upon by the Member States and EU institutions, which they will prioritize and which they will not consider significant.⁴

There has been a large number of proposed evaluation criteria in the literature, political documents, evaluation reports, and proposals from EU institutions (especially the European Commission) as well as in academic publications over the past two decades. This has created a system of requirements, absolute respect, and unconditional application of which would largely hinder the reform of own resources. This applies especially because it is unlikely that a certain proposed own resource would fully meet all given criteria. Some criteria may even be contradictory or mutually exclusive. Therefore, it will depend on the Member States and EU institutions themselves which evaluation criteria they prefer. The requirement to assess current own resources or the conformity of new own resources with the purpose and objective of the founding treaties cannot, of course, be affected.

For these reasons, it is necessary to first examine the content and meaning of the evaluation criteria to identify those that will ensure objectively determining the most acceptable own resources for future EU budget financing, for the purposes of as objective as possible further assessment of current and proposed own resources.

2. The evaluation criteria established by the European Commission and the High-Level Group on Own Resources

The European Commission has declared from the beginning that basic evaluation criteria for the EU budget financing system should include simplicity, transparency, equality, and democratic accountability. Recently, the High-Level Group on Own Resources examined these values and concluded that they are not new and have been

³ See: A. Popovič, *Vlastné zdroje rozpočtu EÚ a ich reforma* [Own Resources of the EU Budget and their Reform] [in:] *COFOLA 2022: Sborník příspěvků mladých právníků, doktorandů a právních vědců: část 3* [COFOLA 2022: Collection of Papers by Young Lawyers, PhD Students, and Legal Scholars: Part 3], Brno 2022, pp. 128–138.

⁴ For more information on the methodology of selecting appropriate evaluation criteria, see: I. Beggs *et al.*, *Financing of the European Union Budget. Study for European Commission, Directorate General for Budget – Final report*, 2008, pp. 70–74.

repeatedly identified as necessary for the further reform of the own resources system. However, these general criteria are too vague and conflicts arise when they are analyzed in detail and applied. This conclusion stems from the broad possibilities for interpretation and the varying degrees of applicability necessarily tied to the level of subjective influence of the evaluator of each own resource.

The High Level Group on Own Resources devoted substantial attention to the assessment of these evaluation criteria and concluded that, based on previous research, analysis, and taking into account the specific nature of the EU budget and its own resources, it would be appropriate to divide conceptually the evaluation criteria as follows:

1. general criteria applied in economic theory;
2. criteria established after taking into account the specific character of EU law, its meaning, and significance.⁵

Based on the above, the evaluation criteria for the EU's own resources specified by the European Commission and the High-Level Group on Own Resources can be concretized as follows, and the following questions can be asked:

I. General criteria:

1. justice – this criterion expresses the requirement of the fair implementation of own resources and the fair functionality of any corrective mechanism. Within this criterion, it is necessary to seek answers to the following questions when examining current own resources or creating potential own resources:
 - a. vertical justice – will the introduction of own resources affect income redistribution and to what extent?⁶
 - b. horizontal justice – will the own resource have a comparable impact on comparable taxpayers?
 - c. fair contribution – will this own resource increase the contribution of Member States to this budget in line with their economic strength?
2. efficiency – applying this criterion can examine any additional burden on selected sectors or administrative burden on the EU administrative structure. Subsequently, the following questions can be posed:
 - a. efficient allocation of resources – will financing the EU budget through its own resources lead to efficient allocation of resources in the EU?

⁵ The European Commission prefers a different way of dividing criteria, which is explained in its working document, arguing that the system of financing the EU budget should be evaluated using these criteria: 1) budgetary criteria – ensuring sufficient and stable financing of the EU and budgetary discipline; 2) integration criteria – ensuring financial autonomy, transparency, and linkage to EU policies. Another aspect of this criterion is ensuring fiscal equivalence – those who benefit from EU programs financed by the expenditure side of the EU budget should also be those who finance these programs; 3) efficiency criteria – internalizing externalities, implementing the principle of subsidiarity in EU law, limiting and minimizing operating costs; 4) justice criteria – ensuring justice at the level of Member States, ensuring horizontal and vertical justice for taxpayers [COM(2011) 510 final, pp. 12–13].

⁶ In general, it holds that payment capacity is usually proportionally higher among wealthier citizens (e.g. progressive taxation), which can achieve higher net income redistribution towards poorer citizens. See: I. Begg, *An EU Tax: Overdue Reform or Federalist Fantasy?*, Berlin 2011, p. 7.

- b. low operating costs – will it be easy to manage the own resource, and will the costs of ensuring its compliance with regulations be low?
- 3. sufficiency and stability – these criteria will allow for the evaluation of the estimated revenue from the own resource. In this sense, it will be necessary to pose these questions:
 - a. sufficiency – will the revenue from the own resource represent a sufficient amount of financial resources needed to cover the EU's expenditures in the long term?
 - b. stability – will the own resource represent stable income for the EU budget?
- 4. transparency and simplicity – this criterion evaluates the complexity of implementing an own resource, securing financial autonomy, and the time required for its implementation. Answers to the following questions are necessary:
 - a. visibility and simplicity – will the own resource be visible and recognizable to EU citizens, and will it be easily understandable for them?
 - b. gradual implementation of the new own resource – in what timeframe will it be possible to introduce and fully implement the own resource?
- 5. democratic accountability and budgetary discipline – this criterion can only be fully met when applied to the entire system of own resources. It will allow for an examination of whether the own resource restricts democratic accountability, how responsibilities are divided at various levels of managing the own resource, and whether it ensures and strengthens budgetary discipline. This criterion, however, is more dependent on the wording of the EU founding treaties and legal acts than on the nature of own resources.

II. Specific criteria conditioned by the nature of the EU:

- 1. focus on European added value (limitation of Member States' own interests) – this criterion will evaluate the relationship between own resources and EU law (*acquis Communautaire*), EU policies, their objectives, and the single internal market. In other words, it will be necessary to find clear political connections between revenue reform and expenditure reform. It will also be possible to assess whether own resources can be perceived in their true sense, that is, their wording and purpose as set out in the founding treaties in the section on EU financing through own resources;
- 2. subsidiarity principle and fiscal sovereignty of Member States – this criterion will serve to evaluate legal issues related to own resources and their harmonization and application across the EU. In this regard, it will be important whether Member States (national parliaments and their governments) agree to the introduction of EU own taxes and, on this basis, if it will be possible to examine the extent to which fiscal/tax sovereignty of Member States will be further implemented.⁷ This criterion

⁷ A. Popovič, R. Benko, *Limity ukladania vlastných daní EÚ* [Limits on Imposing EU Own Taxes] [in:] *Stav a perspektívy verejných financií v EÚ: recenzovaný zborník vedeckých prác* [State and Perspectives of Public Finances in the EU: Reviewed Collection of Academic Papers], Košice 2022, pp. 83–98.

is also more dependent on the wording of the founding treaties than on the nature of own resources;

3. expected political acceptability of new resources – this criterion is closely related to the overall direction of the EU and the agreement that Member States reach regarding the question of the EU's further direction. As it is not possible to predict with certainty the political will to accept an own resource, the application of this criterion will express the expected political acceptability of the new own resource.⁸

3. Evaluation criteria established by the academic community

For the purpose of maintaining the complexity of the research, it also seems necessary to point out the evaluation criteria of own resources that were identified and further analyzed by several scholars.⁹

In his research for the European Commission in 2004, Philippe Cattoir subjects own resources to these general evaluation criteria for EU own resources: budgetary criteria (including the assessment of sufficiency and stability), efficiency criteria (visibility, low operational costs, and efficient allocation of resources), and fairness criteria (horizontal fairness, vertical fairness, and fair contributions).¹⁰ In 2009, he adds integration criteria to these criteria (ensuring financial autonomy, transparency, and focusing on European added value).¹¹

Jacques Le Cacheux presented his view on the general evaluation criteria of the EU's own resources to the academic community in 2007. In this case, he also distinguishes between general evaluation criteria (simplicity and transparency, economic efficiency and fairness, elimination of externalities) and specific criteria conditioned by the nature of the EU (tax harmonization, criteria of justice, intentional interventionism – positive and negative externalities).¹²

Iain Begg *et al.* identified several (economic) evaluation criteria for EU own taxes in 2008, stating that EU own taxes should minimize inefficiency as much as possible by having a broadly defined tax base while applying the lowest possible tax rate. After sufficient consideration, distortions of prices should be introduced by them to eliminate negative external effects. An EU own tax should play an important role in macroeconomic stabilization. One of the fundamental tasks of EU own taxes should be to

⁸ High Level Group on Own Resources. *First Assessment Report*, Brussels 2014, p. 26.

⁹ The literature also reports on setting criteria focused on sustainability in order to evaluate potential options for financing the EU budget through the EU's own taxes. See: M. Schratzenstaller *et al.*, *EU Taxes as Genuine Own Resource to Finance the EU Budget – pros, cons and sustainability-oriented criteria to evaluate potential tax candidates* [in:] *FairTax*, Working Paper Series, No. 03, June 2016, pp. 43–47.

¹⁰ P. Cattoir, *Taxation Papers – Tax-based EU own resources: An assessment*, Working Paper No. 1, 2004, pp. 7–13.

¹¹ P. Cattoir, *Options for an EU financing reform*, Brussels 2009, pp. 9–10.

¹² J. Le Cacheux, *Funding the EU Budget with a Genuine Own Resource: The Case for a European Tax*, Brussels 2007, pp. 11–16.

meet the requirement of horizontal and vertical justice. These authors further state that EU own taxes should represent a compromise between individual solvency and the solvency of Member States. Finally, EU own tax as such should be sufficiently stable and profitable to gradually replace current EU own resources.¹³

In 2008, Friedrich Heinemann, Philipp Mohl, and Steffen Osterloh present additional general evaluation criteria for EU own resources to be considered, in addition to those mentioned already, such as assessing the level of interference with national tax systems, the criterion of eliminating fiscal externalities, tax harmonization, a constant overall tax burden, integration compatibility, tangibility (equivalent to visibility – author's note), and budget autonomy at the EU level.¹⁴ In the end, however, these evaluation criteria either represent only a secondary criterion or are a direct equivalent of those already mentioned.

In her publications from 2007 and 2013, Danuše Nerudová points out identical general evaluation criteria for own resources, which she uses to assess own resources. These criteria include adequacy, stability, visibility, low operating costs, efficiency, allocation of resources, horizontal and vertical justice, and fair contributions.¹⁵

In his work from 2012, Auke Rein Leen emphasizes, among other things, the requirement to evaluate new own resources of the EU through the criterion of political consensus among EU Member States in the area of tax harmonization and their implementation.¹⁶

In 2012, the authors Keti Medarova-Bergstrom, Axel Volkery, and David Baldock recognized another requirement that should be applied to the EU's own resources, which should prevent excessive burdens on some EU Member States at the expense of others. This criterion expresses the fair distribution of the financial burden in gross at national levels. The article also focuses on establishing detailed criteria to determine the level of European added value regarding the EU's own resources.¹⁷

In 2013, Margit Schratzenstaller focused on identifying criteria for evaluating the EU's own resources from the perspective of fiscal federalism theory, i.e., criteria that can help answer the question of which tax can be levied at which level of government. In this sense, she points out the following criteria: territorial (regional) allocation, negative cross-border externalities, mobility of tax base, short-term volatility, long-term

¹³ I. Begg et al., *Financing of the European Union Budget...*, pp. 81–93.

¹⁴ F. Heinemann, P. Mohl, S. Osterloh, *Who's afraid of an EU tax and why? – Determinants of tax preferences in the European Parliament*, ZEW Discussion Papers, No. 08-027, Mannheim 2008, pp. 2–7; *idem*, *Reform Options for the EU Own Resources System*, Mannheim 2008, pp. 3–5.

¹⁵ D. Nerudová, *Tax-based EU own resources and tax harmonization*, Scientific Conference MIBES – Management of International Business and Economic Systems, Larissa (Greece) 2007, pp. 253–254; *eadem*, *Taxing of Financial Sector as possible Own Resource of EU Budget*, "Acta Universitatis Agriculturae et Silviculturae Mendelianae Brunensis" 2013, no. 4(61), pp. 1057–1058.

¹⁶ A.R. Leen, *Note on the Budget of the European Union and an Internet Communication Tax*, "Policy & Internet" 2012, vol. 4, issue 1, pp. 1–11.

¹⁷ K. Medarova-Bergstrom, A. Volkery, D. Baldock, *Criteria for maximising the European added value of EU budget: The case of climate change*, Brussels 2012, pp. 4–27.

yield (income elasticity), visibility, and fair distribution of the gross financial burden at the national level.¹⁸

In 2014, Gabriele Cipriani published his scholarly work on financing the EU budget, in which he points out the general evaluation criteria for the EU's own resources, considering simplicity, transparency, fairness, and democratic accountability as the main criteria, but also focuses on specific criteria such as neutrality, an anti-cyclical criterion, effectiveness of inequality (applicable to the EU's own taxes), and targeting criteria.¹⁹

Viliam Páleník and Tomáš Miklošovič identify evaluation criteria for the EU's own resources in their 2015 scholarly contribution, in which they underscore the importance of evaluating them from the following perspectives, among others: support for creating European added value, expected political acceptability of the EU's own resources, and responsibility and budgetary discipline.²⁰

In 2016, Adolf Constanze and Klaus Röhrig explored the idea of financing the EU budget through green taxes (environmental own resources). In addition to criteria mentioned previously such as sufficiency, stability, low operating costs, efficient redistribution of resources, and horizontal and vertical justice, they add a criterion closely related to the most important of EU policies, namely environmental impact. An important advantage of ecological own resources is that they can achieve double added value. In addition to solving democratic deficits and economic shortcomings of the current system of the EU's own resources, they facilitate the common efforts of the EU in achieving the goals in common policies, such as environmental protection and climate protection.²¹ Their application can contribute to a positive impact on the environment and the efficient allocation of resources (more sustainable allocation of resources and capital, impact on consumer behaviour, etc.). This criterion appears to be significant and substantially relevant in the context of the current direction of the EU and the development of its policies.²²

4. Establishing evaluation criteria for the EU's own resources

After conducting the research outlined in the previous sections, it can be concluded that the use of general evaluation criteria established by the High-Level Group on Own Resources and the European Commission makes it possible to objectively evaluate the

¹⁸ M. Schratzenstaller, *The EU Own Resources System – Reform Needs and Options*, "Intereconomics" 2013, no. 5(48), pp. 310–311.

¹⁹ G. Cipriani, *Financing the EU Budget: Moving Forward or Backwards?*, London 2014, pp. 71–73.

²⁰ V. Páleník, T. Miklošovič, *Environmental Tax as the Possible Part of EU Own Resources*, "Working Papers" 2015, vol. 72, pp. 7–8.

²¹ See also: A. Popovič, M. Štrkolec, *Financing the Green Economy in the context of Slovakia's Recovery and Resilience Plan* [in:] *Economy in the synergy of economic, financial and environmental law*, ed. A. Powalowski, Warsaw 2022, pp. 129–138.

²² A. Constanze, K. Röhrig, *Green Taxes as a Means of Financing the EU Budget: Policy Options*, Brussels 2016, pp. 29–31.

current own resources of the EU and assess the overall acceptability of new own resources. These criteria permit considering data, information, and principles not only from the economic and legal perspectives, but also from the political orientation of the EU and its Member States (political aspects), sociological research, ecology, and others. By incorporating these criteria in the creation of new own resources (and comparing them to current own resources), a comprehensive perspective on the overall acceptability and justification of such potential own resources can be provided. This complexity in reforming the system of own resources of the EU budget and its material component reflects, in essence, the complexity of relationships that exist within the EU.

The conclusion that there is no need for substantial reform of the evaluation criteria of own resources is mainly valid because the additional criteria established by the academic community are either just a renaming of these general evaluation criteria, or they are expressed in a narrower sense. Furthermore, their importance in the context of other evaluation criteria is not significant enough to elevate any particular evaluation criterion to a separate one. Therefore, they can mostly be subsumed under these general evaluation criteria.

However, the author notes a partial deviation from this conclusion regarding the criterion of environmental impact. The degree of EU engagement in environmental and climate protection policy is currently so significant and extensive that it is appropriate to consider expanding the set of evaluation criteria for own resources to include the criterion of the environmental impact of the own resource. These considerations are supported within the broader framework of Article 11 of the Treaty on the Functioning of the European Union (TFEU), according to which environmental protection requirements must be integrated into the definition and implementation of the Union's policies and activities, in particular with a view to promoting sustainable development (these activities are further developed in Articles 191 to 193 of the TFEU). Article 11 of the TFEU specifically sets out the values of preservation and enforcement of environmental protection beyond the scope of individual EU policies and activities, giving them a wider applicability and relevance. In light of these arguments, it would therefore not seem appropriate for the requirement for environmental protection to be subordinated to the criterion of focusing on European added value.

The author's opinion is that when making any further adjustments to the foundation of the EU's own resources budget system and evaluating potential own resources, it is important to not only consistently apply but also negatively evaluate cases where a potential own resource would have no environmental impact (not to mention situations in which proposals for own resources would have a negative environmental impact and should be disqualified to some extent, as their implementation could lead to or worsen environmental and climate degradation).

To support these claims, the author points to recent developments in the reform of the EU's own resources system. Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom introduces an own resource to the EU budget based

on the weight of non-recycled plastic waste packaging, which is intended to lead to a reduction in the amount of plastic waste and its increased recycling.²³ The adoption of this new own resource and the circumstances under which it was adopted testify to the need for a modern understanding of evaluation criteria and the requirement to take into account a new separate criterion of environmental impact. The overall concept of this idea is strengthened by the fact that such a significant change in the system of the own resources of the EU budget has occurred based on rare unanimity among all EU Member States, which has no parallel in the recent history of the EU budget (since such a significant change in financing the EU budget has not occurred on this scale for decades).

The question to consider is whether it is necessary (and appropriate) to assign different weights to individual evaluation criteria in the process of assessing own resources that could have a significant impact on the acceptability or unacceptability of a particular own resource. However, this appears to be essential in the actual assessment of own resources, and the resolution of this issue depends on the consensus of the individual EU Member States in the event of a reform of the EU budget's own resource system (such as prioritizing the criterion of profitability over the criterion of justice, assigning a lower weight to the evaluation criterion of simplicity, and so on).

Based on the conclusions presented above, the following evaluation criteria can be defined for the purpose of further evaluation of current and potential EU own resources:

1. fairness;
2. effectiveness;
3. sufficiency and stability;
4. transparency and simplicity;
5. democratic accountability and budget discipline;
6. focus on European added value;
7. subsidiarity and fiscal sovereignty of Member States;
8. expected political acceptability of the new resource;
9. environmental impact.

Conclusion

The article examines the evaluation criteria of the EU's own resources budget, after considering the conclusions of the European Commission and the High-Level Group on Own Resources, as well as the evaluation criteria of own resources identified and defined by the academic community. Insights gained from this analysis allow for their

²³ S. Simić, *Nový vlastný zdroj rozpočtu EÚ založený na hmotnosti nerecyklovaného odpadu z plastových obalov a jeho implementácia vo vybraných členských štátoch* [A New Own Resource of the EU Budget Based on the Weight of Non-Recycled Waste from Plastic Packaging and its Implementation in Selected Member States] [in:] *Stav a perspektívy verejných financií v EÚ...*, pp. 116–131.

synthesis, which is reflected in the formulation of the current system of evaluation criteria while preserving its effectiveness and applicability.

In this context, the objectives set out in the introduction of this article were achieved, and through the research conducted, it was possible to update the set of evaluation criteria that corresponds to the current, modern direction of the EU and the implementation of its policies (taking into account the implementation of policies of its individual Member States).

The hypothesis formulated in the introduction of the article is confirmed and the conclusions demonstrate that it is appropriate to reform the set of evaluation criteria for the assessment of current and potential own resources. This reform primarily consists of properly taking into account a new evaluation criterion in the evaluation process that of the criterion of the environmental impact of own resources.

In addition, it may be worth considering whether it is necessary to assign different weights to individual evaluation criteria, creating a hierarchy of evaluation criteria within the set of evaluation criteria. However, this issue is a matter of priorities in the negotiations of individual Member States and EU institutions and societal developments, and finding consensus in this area will be more than challenging (as evidenced by the development of the EU's own resources system since the inception of the EU).

The importance of further research into the issue of evaluation criteria for own resources cannot be underestimated. It is precisely through properly set evaluation criteria that individual potential own resources can be shown as suitable for further implementation and through which the policies of the EU and its individual Member States can ultimately be implemented. Incorrectly defined evaluation criteria can, on the other hand, prevent positive reforms or can be a means of introducing own resources that do not reflect current developments and the general welfare of society.

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Summary

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Evaluation Criteria of the EU's Own Resources

The author in this article examines the assessment criteria of the EU's own resources budget. The main goal of this article is to establish an up-to-date, effective system of evaluation criteria for the EU's own resources budget. To achieve this, the article assesses the evaluation criteria for the EU's own resources budget through the objectives of the European Commission and the High-Level Group on Own Resources, as well as examining the evaluation criteria for the EU's own resources budget studied in the academic community. The hypothesis of this article poses the question of whether it is necessary to reform the evaluation criteria for the assessment of current and potential own resources, and if so, in what way. The author uses several research methods, especially analysis, synthesis, and comparison.

Keywords: budget, EU, own resources, evaluation criteria.

Streszczenie

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Kryteria oceny zasobów własnych UE

Autor w niniejszym artykule zajmuje się badaniem kryteriów oceny budżetowych zasobów własnych UE. Jego głównym celem jest stworzenie aktualnego i efektywnego systemu tych kryteriów. W opracowaniu dokonano ewaluacji kryteriów oceny budżetowych zasobów własnych UE według celów Komisji Europejskiej i Grupy Wysokiego Szczebla ds. Zasobów Własnych, a także przeanalizowano poglądy wyrażone w literaturze przedmiotu. Autor stara się znaleźć odpowiedź na pytanie, czy i w jaki sposób konieczna jest reforma kryteriów oceny obecnych i potencjalnych zasobów własnych. W opracowaniu zostało wykorzystanych kilka metod naukowych, zwłaszcza analiza, synteza i porównanie.

Słowa kluczowe: budżet, UE, zasoby własne, kryteria oceny.