



Negotiating Team for the Accession of Ukraine to the European Union
Working Group for Chapter 33 — Financial and Budgetary Provisions

CHAPTER 33 — FINANCIAL AND BUDGETARY PROVISIONS

OWN RESOURCES AND ADMINISTRATIVE INFRASTRUCTURE

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Ukraine commits to fully aligning its policies and frameworks with the EU acquis, policies and standards.

Implementation of reforms to align tax and customs legislation with EU legislation: the greatest successes achieved.

The country remains dedicated to addressing the identified areas and ensuring comprehensive compliance throughout the accession process.

Legal Framework



Council Decision **No 2020/2053 of 14 December 2020** on the system of own resources of the European Union and repealing Decision No 2014/335/EU

Not Aligned

Council Regulation **No 609/2014 of 26 May 2014** on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements

Not Aligned

Council Regulation **No 2021/770 of 30 April 2021** on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income

Not Aligned

Council Regulation **No 2021/768 of 30 April 2021** laying down implementing measures for the system of own resources of the European Union and repealing Regulation No 608/2014

Not Aligned

Council Regulation **No 1553/89 of 29 May 1989** on the definitive uniform arrangements for the collection of own resources accruing from value added tax

Not Aligned

Commission Implementing Decision **No 2018/195 of 8 February 2018** establishing forms for reporting on fraud and irregularities affecting entitlements to traditional own resources and on inspections relating to traditional own resources pursuant to Council Regulation No 608/2014

Not Aligned

Commission Implementing Decision **No 2018/194 of 8 February 2018** laying down models for account statements relating to subsistence rights and forms for reports on outstanding amounts corresponding to subsistence rights in accordance with Council Regulation No 609/2014.

Not Aligned

Commission Implementing Regulation **No 2023/595 of 16 March 2023** laying down a declaration form for a self-supply resource based on unprocessed plastic packaging waste in accordance with Council Regulation 2021/770

Not Aligned



Main Ukrainian Legislation

Constitution of Ukraine

Budget Code of Ukraine

Tax Code of Ukraine

Customs Code of Ukraine

Law of Ukraine "On Waste Management"

Law of Ukraine "On Official Statistics"

Government Resolution "On approval of Programs development official statistics until 2028"

Ministry of Finance regulations on specific topics



EU Own Recourses

Traditional own resources (TOR) (Customs duties)

Customs duties are the result of the application of EU customs legislation and the Common Agricultural Policy to imports from third countries. Traditional Own Resources are considered net revenue of the EU, as they stem directly from EU legislation. However, it is the Member States that collect these resources on behalf of the Union and retain a fixed percentage (currently 25%) as compensation for the costs of collection.

The resource based on value added tax (VAT)

It is derived from the application of a uniform call rate, applicable to all Member States, to harmonised VAT assessment bases, determined in accordance with EU rules. When a Member State's VAT base exceeds 50% of its Gross National Income (GNI), the VAT base is considered to be capped. In such cases, 50% of the Member State's GNI is used instead of the actual VAT base. The call rate for the VAT-based own resource is 0.3%.

The resource based on gross national income (GNI)

This resource is used to provide the revenue necessary to cover expenditure once all other sources of financing have been exhausted. It is calculated by applying a uniform rate to the sum of the Gross National Incomes (GNI) of all Member States. Each Member State's GNI is determined in accordance with EU rules.

The own resource based on plastic packaging waste that is not recycled

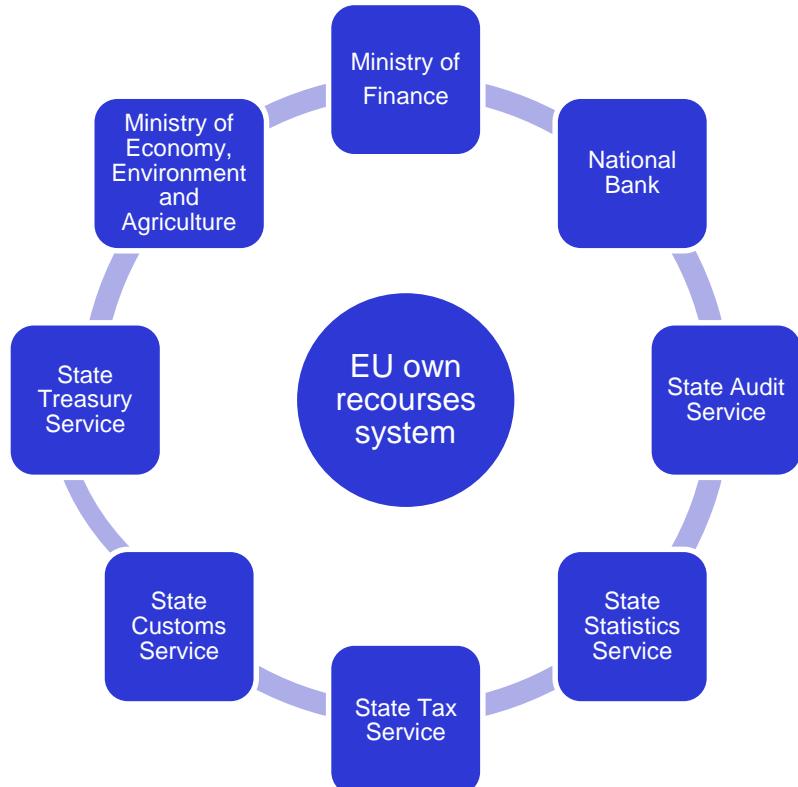
The own resource based on plastic was established by Council Decision 2020/2053 on the system of own resources ("ORD"). It is calculated by applying a call rate of EUR 0.8 per kilogram to the weight of non-recycled plastic packaging waste. Article 2(2), point 3 sets out annual lump sum reductions for certain Member States.

Administrative infrastructure



A working group will be created to develop the EU Own Resources System in Ukraine. The main tasks will be:

- developing legislation to align with the acquis EU
- identifying the best approaches to address the gaps
- addressing issues related to improving capacity





Cabinet of Ministers

General guidance in the fields related to the EU Own Resources System
Approval of bylaws in the related to the EU Own Resources System

Ministry of Finance

Ensures the formation and implementation of a state customs and tax policy, state budget policy and issues related to the EU Own Resources System

Ministry of Economy, Environment and Agriculture

Ensuring the formation of the state policy in the field of waste management; state policy of economic and social development (macro forecast)



State Customs Service

Implements the state customs policy, the state policy in the field of combating offences in the application of legislation on state customs affairs

State Tax Service

Ensures the implementation of state tax policy, state policy on the administration of a single contribution for mandatory state social insurance

State Statistics Service

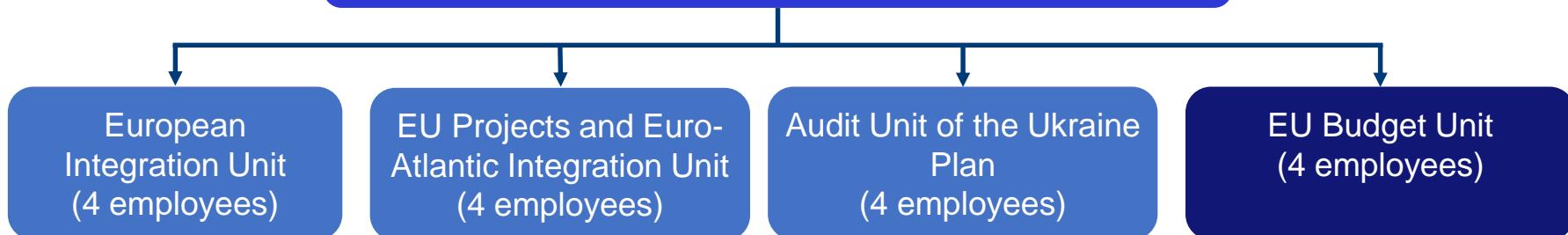
Participation in the formation of state policy in the field of statistics, ensures its implementation
Ensuring the relevance, accuracy, reliability, consistency, comparability, accessibility, and clarity of official state statistical information

MOF AUTHORITIES INVOLVED IN THE ORS





European and Euro-Atlantic Integration Department (17 employees)



Since March 2025 the **EU Budget Unit** has been established within the structure of the Department of European and Euro-Atlantic Integration of the Ministry of Finance of Ukraine (4 employees), which is designated **as the focal point for the implementation of the EU Own Resources System in Ukraine**, as well as for further management



In Ukraine, a clear structure has been built for revenue administration and the transfer of relevant funds to the Treasury accounts:

State Customs Service is responsible for the administration of customs duties and including import VAT

State Tax Service on VAT administration for operations within the territory of Ukraine

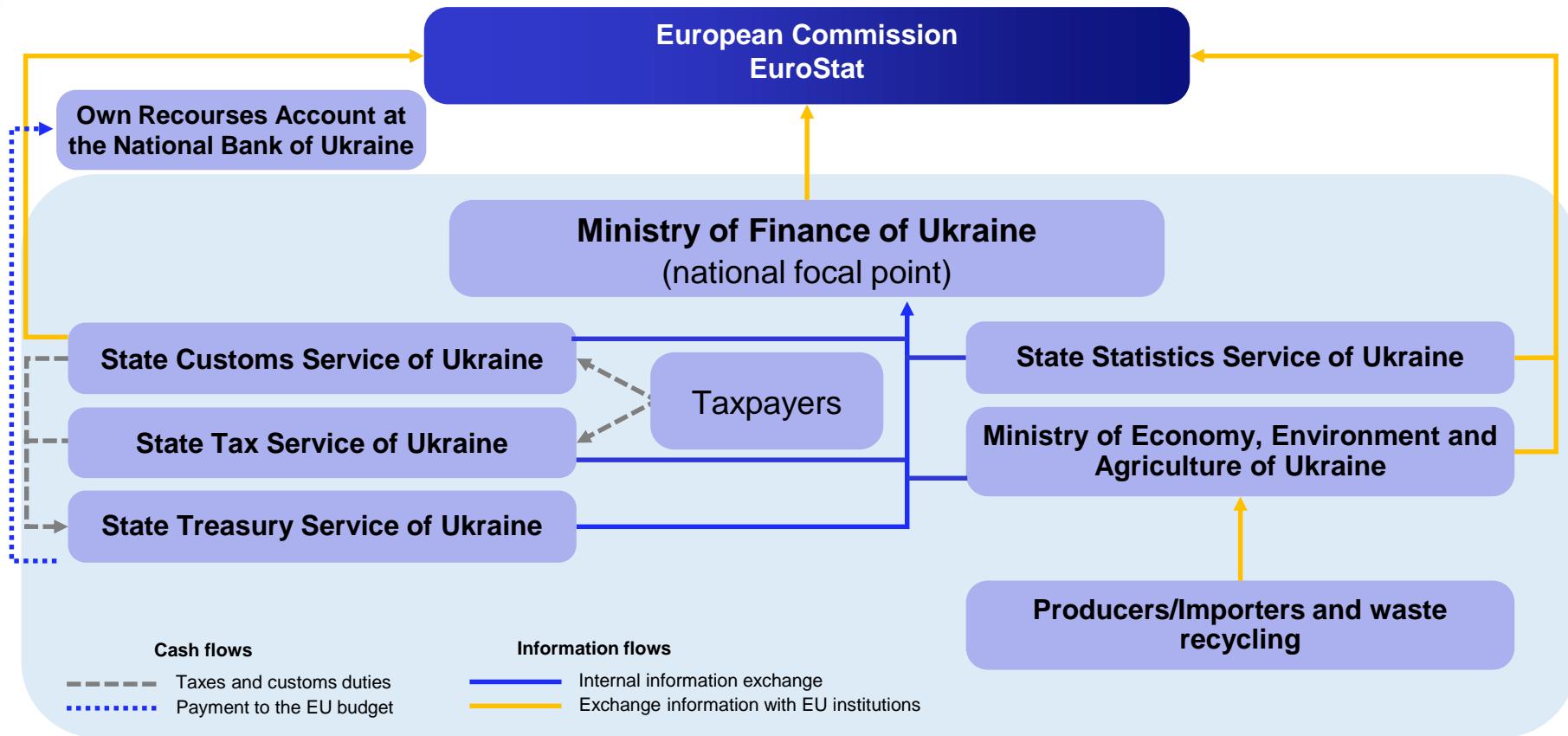
State Treasury Service crediting funds to the Single Treasury Account, as well as ensuring payments and Ukraine's fulfillment of its financial obligations



In Ukraine, a clear structure has been built for revenue forecasting (customs duties and VAT) as well as the GNI

Ministry of Economy, Environment and Agriculture is responsible for forecast indicators of economic and social development of Ukraine (including GNI)

Ministry of Finance is responsible for ensuring the forecasting of customs and VAT revenues.



* the appropriate interaction of bodies involved in the own resources system is based on the latest developments and taking into account the competence of each body



Ministry of Finance

- National coordinating authority
- National contact point with the EC (DG BUDG)
- Organize and manage the implementation of EU OR procedures.
- Ensure timely payments to the EU budget (to an account opened in the name of the EC at the National Bank)
- Submit reports to the EC (TOR, VAT base)
- Forecast OR and represents in the Advisory Committee on OR (ACOR-Forecasts)
- Participate in the EU Council's Working Party on OR
- Coordinate inspection and control visits that carried out by EC



State Customs Service

- Ensures the administration (calculation, recording, and collection) of traditional own resources (TOR) using national customs IT systems
- Transfers collected revenues to the State Treasury (Single Treasury Account)
- Provides the Ministry of Finance with the information on the TOR
- Supports audits, inspections, and verifications conducted by the EC or national authorities concerning TOR



State Tax Service

- Ensures measures for registering and accounting for VAT taxpayers to determine the VAT calculation base (for the domestic consumption)
- Ensures analysis of VAT declarations and payments with subsequent transfer of information to the Ministry of Finance of Ukraine
- Organises tax control to ensure the correctness and timeliness of VAT declarations
- Supports audits related to VAT Own Resources conducted by the EC or national authorities



State Statistics Service

- Collect, compile, and submit statistical data relevant for calculating EU own resources (e.g. GNI, national accounts)
- Ensure the quality and reliability of statistics used in OR calculations.
- Submit statistical reports and data to the Ministry of Finance and the European Commission (Eurostat) as required
- Participate in technical working groups and discussions with Eurostat
- Participate in the work of the official expert group on GNI set up by the EC



Ministry of Economy, Environment and Agriculture

- Collect, verify, and submit statistical data on non-recycled plastic packaging waste generated in Ukraine to EC
- Ensure data quality, consistency, and compliance with the methodologies established by the EC (Eurostat)
- Prepare and transmit annual reports on plastic packaging waste to the EC
- Provide the Ministry of Finance with a forecast
- Participate in the EU expert group set up by the EC
- Participate in the EU legislative process and ensures the transposition of EU legal acts related to the calculation and reporting of plastic packaging waste into national law

Main gaps and next steps



Insufficient administrative capacity within the EU Own Resources System and lack of robust methodological frameworks pose significant challenges.

Infrastructure deficiencies hinder the **crediting of funds to the European Commission's accounts**.

The current **statistical systems require enhancement** to ensure accuracy and reliability.

The absence of a dedicated **system for tracking plastic packaging accounting** impedes comprehensive reporting.



To ensure aligning within the EU Own Resources System framework, by **the end of 2027** will be **developed a draft regulations** on:

- **coordination of the authorities** and defining the roles of each body;
- **calculation** of each of the **own resources**;
- **reporting system** including the frequency and form of reporting to the EU;
- procedure for **crediting funds** to the European Commission account.



Opening an **account for the European Commission at the National Bank of Ukraine** for the crediting of both Traditional Own Resources and other Own Resources

Creation of an appropriate infrastructure for the crediting of customs duties to the **relevant accounts A and B** for the subsequent transfer of the Traditional Own Resources to the European Commission account

Strengthening the statistical system for forecasting and information exchange with EuroStat

Strengthening the capacity of each of the involved bodies, including through training and exchange of experience with EU countries

Creating a plastic packaging accounting system for proper calculation of own resource payment based on plastic



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