

## The COVID-19 Crisis: An Opportunity for EU Budget and Tax Reform

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### 1. Introduction

In less than a year, the current COVID-19 pandemic has drastically changed long-established patterns of public, private and professional life and behaviour. But it has also caused some fundamental changes in the attitude of EU Member States: even governments that were well-known for their austerity in the past appear to have opened the floodgates in order to provide financial support to their citizens and, in particular, their domestic economies. Next to classical means of non-refundable subsidies, interest-free loans or guarantees, the (at least temporary) reduction of tax burdens has, in various forms, become a popular tool in this respect.

Already in March 2020 the European Commission had suggested that, to counter the “immediate negative socio-economic consequences” of the pandemic, Member States should implement “targeted fiscal support measures” in line with EU State aid law rules, in particular “tax measures aimed at firms in affected regions and sectors (e.g. deferred payment of corporate taxes, social security contributions and VAT; advancement of government payments and arrears; tax rebates; direct financial support)”<sup>1</sup>. Many of the national support schemes are even so broad in their conceptual design that they cannot be considered selective in the sense of Article 107(1) TFEU, and several others which in principle fulfil this criterion have been accepted by the Commission under its “Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak”<sup>2</sup>. The Commission acknowledged that these domestic measures, together with the expected overall fall in economic activity<sup>3</sup>, would “contribute to substantially higher budgetary deficits”. Nevertheless, in view of “the scale of the fiscal effort needed to protect European citizens and businesses from the consequences of this crisis”, it pleaded in favour of a “more far-reaching flexibility under the Stability and

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<sup>1</sup> Communication C(2020) 112 “Coordinated response to the COVID-19 Outbreak” of 13 March 2020.

<sup>2</sup> Communication C(2020) 1863 of 20 March 2020, OJ 2020 C 91 I/1, until now amended by Communications C(2020) 2215 of 3 April 2020, OJ 2020 C 112 I/1; C(2020) 3156 of 8 May 2020, OJ 2020 C 164/2; and C(2020) 4509 of 29 June 2020, OJ 2020 C 218/3. See in more detail Luján, EC Tax Review 2020, 147-157. For individual national measures, cf. also [https://ec.europa.eu/competition/state\\_aid/what\\_is\\_new/covid\\_19.html](https://ec.europa.eu/competition/state_aid/what_is_new/covid_19.html).

<sup>3</sup> For estimates, see Commission Staff Working Document SWD(2020) 98/final 2 “Identifying Europe’s recovery needs” of 27 May 2020. Specifically concerning VAT, see Commission press release IP/20/1579 of 10 September 2020 and “Study and Reports on the VAT Gap in the EU-28 Member States – 2020 Final Report”, p. 74 et seq.

Growth Pact” (SGP<sup>4</sup>), and of the activation of the “general escape clause”<sup>5</sup> under the SGP<sup>6</sup>. The ministers of finance of the 27 EU Member States endorsed this approach<sup>7</sup>.

Parallel to this relaxation of the EU law framework for domestic measures, the Commission had also started to explore the possibilities of mobilising existing EU budget resources under the current 2014-2020 Multiannual Financial Framework (MFF). The immediate result was a “Corona Response Investment Initiative” (CRII) which consisted in the use of roundabout 37 billion euros under the EU Structural and Investment Funds (stemming from, in particular, still unspent pre-financing already received by Member States for 2019 plus redirected reserves)<sup>8</sup>. This first package was complemented by a second one (CRII+) pushing for “extraordinary flexibility” concerning, in particular, the transfer of financial means across programmes covered by the cohesion policy funds, and among regions<sup>9</sup>.

Still, the Presidents of the Commission and the European Council decided to go even further and announced that an effective exit strategy from COVID-19 containment measures would have to be accompanied by “a comprehensive recovery plan and unprecedented investment”<sup>10</sup>. Following a “Joint roadmap for recovery” prepared together with the Commission and, inter alia, the European Central Bank (ECB)<sup>11</sup>, the heads of State or government of the 27 Member States then agreed on two enormous financial packages at EU level to support their domestic economies. In the European Council on 23 April 2020 they endorsed three “safety nets” for

<sup>4</sup> Resolution of the European Council of 17 June 1997, OJ 1997 C 236/1. For the legal bases, see Articles 121, 126 TFEU and Protocol No 12 to the TFEU on the “excessive debt procedure”, together with, in particular, Council Regulations (EC) Nos 1466/97 and 1467/97 of 7 July 1997, OJ 1997 L 209/1 and 209/6 (both with subsequent amendments).

<sup>5</sup> See Articles 5(1), 6(3), 9(1) and 10(3) of Council Regulation (EC) No 1466/97 (footnote 4), and Articles 3(5) and 5(2) of Council Regulation (EC) No 1467/97 (footnote 4).

<sup>6</sup> Communication COM(2020) 123 of 20 March 2020 “on the activation of the general escape clause of the Stability and Growth Pact”, p. 1.

<sup>7</sup> Council of the EU, press release of 23 March 2020 with “Statement of EU ministers of finance on the Stability and Growth Pact in light of the COVID-19 crisis”.

<sup>8</sup> See Commission of 13 March 2020 (updated on 18 March 2020), “European Coordinated Response on Coronavirus: Questions and Answers”, QUANDA/20/458, and Regulation (EU) 2020/460 of 30 March 2020, OJ 2020 L 99/5.

<sup>9</sup> See Commission of 2 April 2020, “Questions and answers on the Coronavirus Response Investment Initiative Plus: New actions to mobilise essential investments and resources”, QUANDA/20/574, and Regulation (EU) 2020/558 of 23 April 2020, OJ 2020 L 130/1. Cf. also Regulations (EU) 2020/559 and 2020/560 of 23 April 2020, OJ 2020 L 130/7 and 130/11.

<sup>10</sup> Communication of the President of the Commission and the President of the European Council of 15 April 2020, “Joint European Roadmap towards lifting COVID-19 containment measures”, p. 1.

<sup>11</sup> In addition, the ECB has set up a “Pandemic Emergency Purchase Programme” (PEPP) and increased it to a total of 1,350 billion euros.

workers, businesses and sovereigns, amounting to 540 billion euros<sup>12</sup>. And during a historic summit that ended on 21 July 2020, they reached political agreement upon the combination of an EU budget of more than 1,070 billion euros under the 2021-2027 MFF with a special Recovery Instrument<sup>13</sup> called “Next Generation EU” (NGEU). While the ultimate distribution between the grant component (up to 390 billion euros) and the loan component (up to 360 billion euros) deviates significantly from the Commission’s proposal<sup>14</sup>, the NGEU still represents an overall amount of 750 billion euros<sup>15</sup>. Almost 90% thereof, including the whole loan component, is to be used within the framework of a “Recovery and Resilience Facility” (RRF)<sup>16</sup> intended to support Member States in their short term investment and reform efforts in various economic and social areas when trying to cope with the COVID-19 crisis and its aftermath on the basis of national “recovery and resilience plans” within the next few years<sup>17</sup>.

Considering the almost incredible size of these financial engagements on the part of the EU Member States, either individually or through concerted actions at EU level, the question is whether, once the domestic economies will (hopefully) have started to recover, also the domestic budgets and the EU budget will be able to recover. In this respect both the European Council and the Commission have already presented certain ideas.

## 2. The Council: (finally) moving towards budgetary reform and new own resources

The underlying idea of the NGEU project is to empower the Commission “to borrow funds on the capital markets on behalf of the Union up to the amount of EUR 750 billion”; net borrowing activities are supposed to run until the end of 2026 at the latest, and repayment is to take place

<sup>12</sup> See Conclusions of the President of the European Council of 23 April 2020, Council press release 251/20. Up to 100 billion euros are covered by the Commission’s SURE initiative that provides funding to Member States for the costs related to the creation or extension of national short-time work schemes; see the Regulation (EU) 2020/672 of 19 May 2020, OJ 2020 L 159/1. Additional 200 billion euros for small and medium-sized enterprises are supposed to be mobilised through a “Pan-European Guarantee Fund” (EGF) created by the European Investment Bank Group, and another 240 billion euros are covered by a credit line opened by the European Stability Mechanism (ESM) for the 19 “euro area” Member States for the support of domestic financing of direct and indirect healthcare, cure and prevention related costs due to the COVID-19 crisis.

<sup>13</sup> See COM(2020) 441 of 28 May 2020, proposal for a Regulation establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 pandemic.

<sup>14</sup> See Communication COM(2020) 456 of 27 May 2020, “Europe’s moment: Repair and Prepare for the Next Generation”, p. 4 (500 billion euros in grants and 250 billion euros in loans).

<sup>15</sup> Conclusions of the European Council of 21 July 2020, EUCO 10/20, at paras A.5 et seq.

<sup>16</sup> See COM(2020) 408 of 28 May 2020, proposal for a Regulation establishing a Recovery and Resilience Facility.

<sup>17</sup> See Communication COM(2020) 442 of 27 May 2020, “The EU budget powering the recovery plan for Europe”, p. 5; Conclusions of the European Council of 21 July 2020, EUCO 10/20, at paras A.14 et seq.

until the end of 2058<sup>18</sup>. The NGEU as such is based on a complex legal structure<sup>19</sup>, and as one of its elements the Commission had proposed to insert a legal basis for this borrowing activity into the so-called Own Resources Decision<sup>20</sup>.

In this context it should be recalled that Article 311 TFEU, as one of the core provisions on the Union budget, states that the EU “*shall provide itself with the means necessary to attain its objectives and carry through its policies*”, and that, “*(w)ithout prejudice to other revenue, the budget shall be financed wholly from own resources*”. The Council can “*adopt a decision laying down the provisions relating to the system of own resources of the Union*”, and since Lisbon it may decide to “*establish new categories of own resources or abolish an existing category*”, but in the past Member States often struggled to reach the necessary unanimity for changes to the existing system. In 2011 the Commission had made a major effort to achieve substantial amendments to the Council’s Own Resources Decision of 2007<sup>21</sup> which it considered “outdated”<sup>22</sup>, but the Council’s response during the preparation of the 2014-2020 MFF was more or less that the existing system was, in principle, “to remain unchanged”<sup>23</sup>.

The crux is that by far the main part of the financing comes from national contributions, rather than from “genuine” own resources<sup>24</sup>. Over the years, the fixed amounts related to Member States’ national VAT base and GNI have clearly overtaken “traditional” own resources like customs duties on third country imports. The 2011 Commission proposals had pushed for simplifications and new own resources with a stronger link to EU policy objectives<sup>25</sup>, inter alia through a complete revision of the existing VAT-based component and the introduction of a Financial Transaction Tax (FTT); in a further proposal of 2018 the Commission had, at least partly based on recommendations by a High Level Group chaired by former Commissioner Monti<sup>26</sup>, suggested to replace the FTT by shares of the revenues of the European Emissions Trading System (ETS), the relaunched Common Consolidated Corporate Tax Base (CCCTB)

<sup>18</sup> Conclusions of the European Council of 21 July 2020, EUCO 10/20, at paras A.5, A.7 and A.9.

<sup>19</sup> See Commission of 9 June 2020, “Q&A: Next Generation EU”, QUANDA/20/1024.

<sup>20</sup> See COM(2020) 445 of 28 May 2020, amended proposal for a Council Decision on the system of Own Resources of the European Union, p. 6.

<sup>21</sup> Council Decision 2007/436/EC of 7 June 2007, OJ 2007 L 163/27.

<sup>22</sup> See proposal COM(2011) 510 of 29 June 2011, amended by proposal COM(2011) 739 of 9 November 2011.

<sup>23</sup> See 5<sup>th</sup> recital of Council Decision 2014/335/EU of 26 May 2014, OJ 2014 L 168/105, referring to the Conclusions of the European Council of 8 February 2013, EUCO 37/13.

<sup>24</sup> See, e.g., the European Parliament’s Committee on Budget, Report of 26 March 2014 “on negotiations on the MFF 2014-2020: lessons to be learned and the way forward”, 2014/2005(INI), at para. 3.

<sup>25</sup> See on this issue also Commission Reflection Paper COM(2017) 358 of 28 June 2017 “On the Future of EU Finances”, at 4.3.

<sup>26</sup> See Final report and recommendations of the High Level Group on Own Resources (December 2016), “Future Financing of the EU”, p. 41 et seq.

and a national contribution on non-recycled plastic packaging waste (altogether estimated to correspond to about 12% of total EU budget revenue)<sup>27</sup>.

In its Conclusions of 21 July 2020, the European Council finally agreed upon a reform of the own resources system, including the creation of new own resources<sup>28</sup>: As a first step, it announced the introduction of a levy on non-recycled plastic waste (EUR 0.80 per kilogram) already as of 1 January 2021. Further new own resources are to be derived from a Carbon Border Adjustment Mechanism and a digital levy which are to be introduced at the latest by 1 January 2023, and for which Commission proposals are to be expected in the first semester of 2021. In addition, the European Council also announced a Commission proposal on a revised ETS scheme (with a possible extension to aviation and maritime transport), and that in the course of the 2021-2027 MFF work towards the introduction of other own resources (maybe even an FTT) would continue. The revenue from the new own resources introduced after 2021 is to be used for early repayment of NGEU borrowing.

### 3. The Commission: pushing for further tax harmonisation

The Commission, too, had immediately linked the EU's economic recovery with tax issues and emphasised that increased efforts in "the fight against tax fraud and other unfair practices" would "help Member States generate the tax revenue needed to respond to the major challenges of the current crisis", while tax simplification (e.g., through the introduction of a CCCTB) could "improve the business environment and contribute to economic growth"<sup>29</sup>. As a first measure to protect Member States' domestic tax bases, the Commission recommended on 14 July 2020 that the granting of financial support to enterprises, either by general or selective measures (see *infra* 1.), should be made conditional upon the absence of links of the enterprise concerned with jurisdictions that feature on the "EU list of non-cooperative jurisdictions"<sup>30</sup>.

And immediately afterwards on 15 July 2020, i.e., only a few days before the historic European Council meeting (*infra* 2.), the Commission presented an extremely broad "Tax Package for fair and simple taxation supporting the recovery strategy", consisting of three elements. The

<sup>27</sup> See Communication COM(2018) 321 of 2 May 2018, "A Modern Budget for a Union that Protects, Empowers and Defends", at 5.

<sup>28</sup> Conclusions of the European Council of 21 July 2020, EUCO 10/20, at para. A.29.

<sup>29</sup> See Communication COM(2020) 456 of 27 May 2020, "Europe's moment: Repair and Prepare for the Next Generation", p. 11.

<sup>30</sup> Recommendation C(2020) 4885 of 14 July 2020 "on making State financial support to undertakings in the Union conditional on the absence of links to non-cooperative jurisdictions". For the most recent version of the list, see <https://www.consilium.europa.eu/en/policies/eu-list-of-non-cooperative-jurisdictions/>.

first is a Communication on "Tax good governance" which, on the one hand, proposes a reform of the Code of Conduct on Business Taxation and, on the other hand, pleads for a review of the "EU list of non-cooperative jurisdictions", including the listing process and the use of countermeasures against listed jurisdictions<sup>31</sup>. A second component is a proposal for yet another amendment of the Directive on Administrative Cooperation (DAC)<sup>32</sup>, this time (as DAC7) concerning the automatic exchange of information to be provided by operators of digital platforms concerning revenue generated online by sellers of goods or providers of services<sup>33</sup>.

However, the core of the package is a Communication on a comprehensive "Action Plan" for the years to come. In the introductory part, almost *en passant*, the Commission briefly mentions a number of what it calls "flagship initiatives"<sup>34</sup>: In addition to a reference to its above-mentioned Recommendation of 14 July 2020, it announces to look into possibilities for environmental taxes (in particular, a Carbon Border Adjustment Mechanism) within the wider framework of the "European Green Deal"<sup>35</sup>, and to come forward before the end of 2020 with an "Action Plan for Business Taxation for the 21st century" following up on the ongoing global discussions (OECD/G20) concerning a minimum level of effective taxation for the digital economy<sup>36</sup>. Moreover, the Commission will further explore the possibilities to use the ordinary legislative procedures (with qualified majority voting) under Article 116 TFEU in the area of taxation<sup>37</sup> and, in addition to these "flagship initiatives", will continue its work on the revision of several Directives in the area of excise duties.

<sup>31</sup> Communication COM(2020) 313 of 15 July 2020 "on Tax Good Governance in the EU and beyond".

<sup>32</sup> Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation, OJ 2011 L 64/1.

<sup>33</sup> Proposal COM(2020) 314 of 15 July 2020.

<sup>34</sup> Communication COM(2020) 312 of 15 July 2020, "An Action Plan for fair and simple taxation supporting the recovery strategy", at 1.

<sup>35</sup> See in this respect also the public consultation on the Energy Tax Directive 2003/96/EC opened by the Commission on 22 July 2020.

<sup>36</sup> In this respect it appears that the Commission will no longer pursue its project of a temporary 3% digital services tax (DST) as proposed by COM(2018) 148 of 21 March 2018, not even in the reduced version of a digital advertising tax (DAT) pursuant to the Council Presidency's compromise proposal of 1 March 2019, 6873/19. Rather, the Commission sees to tend towards an "Amount A" taxing right on residual profits under "Pillar One" of the OECD/G20 Inclusive Framework on BEPS (see "Statement of the OECD/G20 Inclusive Framework on BEPS on the Two-Pillar Approach to Address the Tax Challenges Arising from the Digitalisation of the Economy" approved on 29-30 January 2020, at p. 9 et seq.). Cf. also Commission President von der Leyen's speech of 16 September 2020 on the "State of the Union 2020", SPEECH/20/1655, at p. 12, indicating that, if an agreement within the framework of OECD and G20 should "fall short of a fair tax system that provides long-term sustainable revenues, Europe will come forward with a proposal early next year".

<sup>37</sup> See also Communication COM(2019) 8 of 15 January 2019 "Towards a more democratic and efficient decision making in EU tax policy", and for further discussion Englisch, EC Tax Review 2020, 58 et seq.

Yet, the “flagship initiatives” do not form part of the actual “Action Plan”, which focuses on altogether 25 actions in the fields of both direct and indirect taxation the Commission intends to “propose and implement until 2024”. Most actions are structured along “a taxpayer’s journey”, i.e., the typical points of contact between a taxpayer and national tax authorities (registration; reporting; payment; verification, monitoring and administrative cooperation; disputes), while the remaining actions concern simplification measures, in particular for businesses. More than half of the actions relate to VAT<sup>38</sup> and are mostly continuing recent developments (like, e.g., in the areas of registration and reporting obligations [A1, A4]; the verification of data on cross-border transactions [A12, A13]; the One Stop Shop [A5] and the “platform economy” [A23]), but some are also either novel (like, e.g., the transformation of the VAT Committee from an advisory into a “comitology” committee overseeing implementing acts by the Commission [A19]; the negotiation of administrative cooperation agreements with third countries [A14]; a possible legislative proposal of a dispute prevention and resolution mechanism [A16]) or at least long-expected (like, e.g., a revision of the rules on financial services [A18] and travel agents [A22]).

But the Commission’s ambitions go much further. It announces, inter alia: a staff working document on the efficient use of taxpayers’ data [A2]; pilot projects concerning an “EU cooperative compliance framework” for a preventive dialogue between tax authorities with a view to resolving cross-border issues in the area of corporate income tax [A3]; recommendations for improving the system of mutual recovery assistance<sup>39</sup> [A6]; legislative proposals intended to clarify “where taxpayers active cross-border in the EU are to be considered residents for tax purposes” [A7], to introduce “a common, standardised, EU-wide system for withholding tax relief at source” [A8], and to establish Eurofisc, which currently is merely a platform for national anti-VAT fraud experts, not only as “a true EU capability” against cross-border VAT fraud, but also as an “EU hub for tax information” on a much broader scale [A9]. Further actions concern the extension of the DAC to “crypto-assets and e-money” [A10], the launch of an “EU Tax Observatory” to monitor trends of tax abuse<sup>40</sup> [A11], a Communication on a “Charter on taxpayer’s rights” under EU law [A17], and the establishment of a new “expert group on transfer pricing”<sup>41</sup> [A21].

<sup>38</sup> See Annex to Communication COM(2020) 312 of 15 July 2020, “An Action Plan for fair and simple taxation supporting the recovery strategy”, actions A1, A4, A5, A9, A12, A13, A14, A16, A18, A19, A22, A23 and A24.

<sup>39</sup> Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures, OJ 2010 L 84/1.

<sup>40</sup> See in this respect the Commission’s call for proposals TAXUD/2020/CFP-01 “EU Tax Observatory” of 26 June 2020.

<sup>41</sup> The mandate of the EU Joint Transfer Pricing Forum (EU JTPF) expired on 29 March 2019.

#### 4. A very short evaluation

If one puts the Commission’s new “Action plan” (*infra* 3.) and the European Council’s Conclusions (*infra* 2.) side by side, it becomes obvious that, within a single week in July 2020, the path has been prepared for seminal changes to the fiscal landscape of the EU.

The scope of the planned activities in the area of (direct and indirect) taxation is extremely broad, and the multitude of actions announced by both institutions to a large degree complement each other<sup>42</sup>. The Commission’s workload will be heavy in the years to come, as not only the action points laid out in the “Action Plan” (and further “flagship initiatives” mentioned therein; see *infra* 3.) will have to be prepared, but also the legislative measures announced by the European Council (see *infra* 2.). Nevertheless, this puts the Commission in the driver’s seat for tax harmonisation, and if the Member States’ ministers of finance in their future ECOFIN meetings stick to the political compromise reached by their heads of State or government, rapid progress in the introduction of new tax measures at EU level will be made.

The changes to the legal framework of the EU budget envisaged by the European Council are likewise fundamental, as the reform of the Own Resources System would be effectively connected with the introduction of new taxes which in turn would have strong ties with EU policies. The European Council’s endorsement<sup>43</sup> of the Commission’s idea to insert a legal basis for the NGEU borrowing activity into the Own Resources Decision could in fact give a decisive impetus to this reform, since the proposed provisions do not stand alone but were added by the Commission to its 2018 proposal for a general overhaul of the existing system<sup>44</sup> (which is long overdue). There are still hurdles to overcome, though. Amendments to the Own Resources Decision must be “*approved by the Member States in accordance with their respective constitutional requirements*” (Article 311(3) TFEU), which opens an extra door for scrutiny of the NGEU’s overall legal construction<sup>45</sup>. Moreover, the European Parliament, which had been

<sup>42</sup> A clear overlap only exists concerning the Carbon Border Adjustment Mechanism (on which the Commission has opened a public consultation on 22 July 2020). And it remains to be seen whether there is a contradiction between the Commission’s idea to review the VAT exemption for financial services and the European Council’s hint at a possible introduction of an FTT.

<sup>43</sup> Conclusions of the European Council of 21 July 2020, EUCO 10/20, at paras A.5, A.7 and A.9, and revised Council Presidency proposal for a Council Decision “on the system of Own Resources of the European Union” of 29 July 2020, 10025/20.

<sup>44</sup> See Communication COM(2018) 321 of 2 May 2018 (footnote 27), accompanying the Commission’s proposals COM(2018) 325 for a Council Decision “on the system of Own Resources of the European Union”, and COM(2018) 322 for a Council Regulation “laying down the multiannual financial framework for the years 2021 to 2027” (replaced by COM(2018) 322 final/2 on 15 May 2018).

<sup>45</sup> Hardly surprising, the Council’s Legal Service, in an opinion of 24 June 2020, 9062/20 (available at <https://www.eduskunta.fi/FI/vaski/Liiteasiakirja/Documents/EDK-2020-AK-310708.pdf>), did not see any major

pushing strongly for a reform of the Own Resources System and the introduction of new taxes and harmonisation measures<sup>46</sup>, has threatened to block the 2021-2027 MFF under Article 312 TFEU as in its view the compromise on new own resources does not go far enough<sup>47</sup>.

A step forward is the fact that the European Parliament “fast-tracked” its discussions on the draft Council Decision on the new system of own resources and approved it with a number of amendments<sup>48</sup>. Now it can only be hoped that the three EU institutions, in their (at the time of writing still) ongoing negotiations and trilogue meetings, will pay heed to the proverb that “extraordinary times call for extraordinary measures”<sup>49</sup> and manage to cut the Gordian knot during the German Council Presidency before the end of 2020. In this way, COVID-19 could at least be associated with groundbreaking progress in the area of EU fiscal law.

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problems under EU law. From a domestic constitutional perspective this may be different. See in particular, with respect to the ECB’s “Public Sector Asset Purchase Programme” (PSPP) the judgment of the German Federal Constitutional Court of 5 May 2020, 2 BvR 859/15 et al., ECLI:DE:BVerfG:2020:rs20200505.2bvr085915.

<sup>46</sup> See, e.g., Resolutions of 15 April 2014 “on negotiations on the MFF 2014-2020: lessons to be learned and the way forward (2014/2005(INI))”, P7\_TA(2014)0378, at paras 3, 8 et seq., 34 et seq., of 30 May 2018 “on the 2021-2027 Multiannual Financial Framework and own resources (2018/2714(RSP))”, P8\_TA(2018)0226, at paras 8 et seq., of 10 October 2019 “on the Multiannual Financial Framework and own resources: time to meet citizens’ expectations (2019/2833(RSP))”, P9\_TA(2019)0032, at paras 5 and 9, and of 15 May 2020 “on the new multiannual financial framework, own resources and the recovery plan (2020/2631(RSP))”, P9\_TA(2020)0124, at paras 9 et seq.

<sup>47</sup> Resolutions of 23 July 2020 “on the conclusions of the extraordinary European Council meeting of 17-21 July 2020 (2020/2732(RSP))”, P9\_TA(2020)0206, at paras 3, 5 et seq.

<sup>48</sup> Legislative Resolution of 16 September 2020 “on the draft Council decision on the system of own resources of the European Union (10025/2020 – C9-0215/2020 – 2018/0135(CNS))”, P9\_TA-PROV(2020)0220.

<sup>49</sup> Quite fittingly, this proverb is generally attributed to the physician and “father of medicine” Hippocrates (Aphorisms, Section 6, at para. 6).