

(English version)

**Question for written answer E-001220/26
to the Commission
Jean-Paul Garraud (Pfe)
(24 March 2026)**

Subject: Will the new EU contribution by large companies harm the real economy?

The Commission is proposing to create a new EU resource based on an annual contribution paid by companies active in the EU market that have a turnover of at least EUR 100 million.

The contribution could generate around EUR 6.8 billion per year. However, the European Court of Auditors has warned that the new levy could be at odds with the EU's competitiveness objective.

In view of this, can the Commission say:

1. What is the exact legal basis for the new contribution?
2. How many companies located in France would be affected?
3. What assessments have been carried out to ensure that the measure will not have an adverse effect on investment, employment and, ultimately, consumers?

Submitted: 24.3.2026

**Answer given by Mr Serafin on behalf of the European Commission
(21 May 2026)**

In July 2025 the Commission put forward a new basket of own resources, including a proposal for a Corporate Resource for Europe (CORE) ⁽¹⁾. The CORE annual lump-sum contribution would be established as an own resource for the EU based on Article 311(3) of the Treaty on the Functioning of the European Union (TFEU) ⁽²⁾.

This provision empowers the Council to establish new categories of own resources. Article 311(3) TFEU is a self-standing legal basis enabling the direct establishment of new own resources in the Own Resources Decision ⁽³⁾.

The Commission shared its revenue estimates per own resource and per Member State, inclusive of the underlying assumptions, with the Council and the European Parliament in the context of the ongoing interinstitutional decision-making process in relation to the EU's future multiannual financial framework.

CORE would be applicable to large companies and permanent establishments with a taxable presence in the EU with an annual net turnover above EUR 100 million.

Therefore, CORE would not apply to small and medium-sized enterprises, which represent 99% of businesses in the EU. The CORE annual lump-sum contribution to be paid by large companies in scope would represent a very small fraction of their 'net turnover' — a maximum of 0.1%.

The rather modest CORE contribution is a charge that recognises the benefits that companies operating and selling in the EU enjoy from the single market.

⁽¹⁾ https://commission.europa.eu/publications/system-own-resources_en.

⁽²⁾ https://eur-lex.europa.eu/eli/treaty/tfeu_2008/art_311/oj/eng.

⁽³⁾ <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020D2053>.