

COMMISSION IMPLEMENTING DECISION (EU) 2023/1487**of 11 July 2023****on the request for registration, pursuant to Regulation (EU) 2019/788 of the European Parliament and of the Council, of the European citizens' initiative entitled 'Taxing great wealth to finance the ecological and social transition'***(notified under document C(2023) 4751)***(Only the French text is authentic)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/788 of the European Parliament and of the Council of 17 April 2019 on the European citizens' initiative ⁽¹⁾, and in particular Article 6(2) and (3) thereof,

Whereas:

- (1) A request for registration of a European citizens' initiative entitled 'Taxing great wealth to finance the ecological and social transition' was submitted to the Commission on 8 June 2023.
- (2) The objectives of the initiative are expressed by the organisers as follows: 'to establish a European tax on great wealth. This would contribute to the Union's own resources, and the revenue would make it possible to amplify and perpetuate European ecological and social transition and development cooperation policies, co-funded by the Member States. The contribution would be used to combat climate change and inequality and would help to ensure that European citizens pay their fair share towards achieving these objectives.'
- (3) An annex to the initiative provides further details on the subject matter, objectives and background to the initiative. It refers to the Union's objective to promote the well-being of its peoples, combat social exclusion, guarantee social justice and social protection as set out in Article 3 of the Treaty on European Union (TEU). It explains that while the Union's institutions 'have undertaken to ensure greater fairness, in particular in terms of taxation, inequality has grown steadily' and that 'today, the richest 1 % of the world's people own almost half of the world's wealth, and this 1 % also produces more CO₂ emissions than the poorest half of the world's population'. The organisers state that to address these challenges, it is necessary to redirect the Union towards a just and democratic climate transition and that European initiatives in response to the climate crises, the COVID-19 pandemic and the aggression in Ukraine should be strengthened through the establishment of a tax on great wealth. The organisers consider that the introduction of a European tax on great wealth would require three legislative measures and thus call on the European Commission to: (i) draw up a proposal for a directive on a European tax on great wealth on the basis of Article 115 of the Treaty on the Functioning of the European Union (TFEU); (ii) propose an amendment to Council Decision (EU, Euratom) 2020/2053 ⁽²⁾ on the basis of Article 311, third paragraph, TFEU; (iii) propose measures to strengthen the Recovery and Resilience Facility and the funds linked to the European Green Deal and Cohesion Policy.
- (4) An additional document attached to the initiative with a legal analysis of the proposed acts has also been submitted by the group of organisers as part of their registration request.

⁽¹⁾ OJ L 130, 17.5.2019, p. 55.⁽²⁾ 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 (OJ L 424, 15.12.2020, p. 1).

- (5) As regards the objectives of the initiative, the Commission has the power to propose a directive establishing a European tax on great wealth, on the basis of Article 115 TFEU, an amendment of Decision (EU, Euratom) 2020/2053, on the basis of Article 311, third paragraph, TFEU, as well as amendments to Regulations (EU) 2021/1056 ⁽³⁾ and (EU) 2021/241 ⁽⁴⁾ of the European Parliament and of the Council on the basis of Article 175 TFEU.
- (6) For those reasons, the Commission considers that none of the parts of the initiative manifestly fall outside the framework of the Commission's powers to submit a proposal for a legal act of the Union for the purpose of implementing the Treaties.
- (7) That conclusion does not affect the assessment of whether the concrete substantive conditions required for the Commission to act, including compliance with the principles of proportionality and subsidiarity and compatibility with fundamental rights, would be met in this case.
- (8) The group of organisers has provided appropriate evidence that it fulfils the requirements laid down in Article 5(1) and (2) of Regulation (EU) 2019/788 and has designated the contact persons in accordance with Article 5(3), first subparagraph, of that Regulation.
- (9) The initiative is not manifestly abusive, frivolous or vexatious, nor is it manifestly contrary to the values of the Union as set out in Article 2 of the TEU or to the rights enshrined in the Charter of Fundamental Rights of the European Union.
- (10) The initiative entitled 'Taxing great wealth to finance the ecological and social transition' should therefore be registered.
- (11) The conclusion that the conditions for registration under Article 6(3) of Regulation (EU) 2019/788 are fulfilled does not imply that the Commission in any way confirms the factual correctness of the content of the initiative, which is the sole responsibility of the group of organisers of the initiative. The content of the initiative only expresses the views of the group of organisers, and can in no way be taken to reflect the views of the Commission,

HAS ADOPTED THIS DECISION:

Article 1

The European citizens' initiative entitled 'Taxing great wealth to finance the ecological and social transition' shall be registered.

Article 2

This Decision is addressed to the group of organisers of the citizens' initiative entitled 'Taxing great wealth to finance the ecological and social transition', represented by Mr Paul MAGNETTE and Ms Anne LAMBELIN acting as contact persons.

Done at Strasbourg, 11 July 2023.

For the Commission
Věra JOUROVÁ
Vice-President

⁽³⁾ Regulation (EU) 2021/1056 of the European Parliament and of the Council of 24 June 2021 establishing the Just Transition Fund (OJ L 231, 30.6.2021, p. 1).

⁽⁴⁾ Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.2.2021, p. 17).