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		Draft law on the national contribution of the republic of Albania to the budget of the European union Level of compliance: F-full P- partial N- not approximated				
1	2	3	4	5	6	7
Article	Text	Reference	Article	Text	Compatibility	Notes
Article 1 **Subject matter**	This Decision lays down rules on the allocation of own resources to the Union in order to ensure the financing of the Union's annual budget.	Draft law	**Article 1** ***Object of the law***	This law establishes the institutional framework, the rules and the procedures for the calculation, planning, reporting, financing and making available of the National Contribution of	F	The scope of the law s broader than the Decision as it coveres other aspects regulated by other pieces of EU acquis.

				the Republic of Albania to the budget of the European Union, as well as the responsibilities of the institutions involved in this process, in accordance with European Union legislation on Own Resources.		
Article 2 **Categories of own resources and specific methods for their calculation**	1.Revenue from the following shall constitute own resources entered in the Union budget: (a) traditional own resources consisting of levies, premiums, additional or compensatory	Draft law	Articles 3(1)-(5), 7-9 and 12	The National Contribution comprises traditional own resources, the VAT-based resource, the GNI-based resource, the non-recycled plastic	F	All categories of own resources listed in Article 2(1) of the Decision are covered by the draft law. Detailed calculation rates and formulas remain governed directly by EU legislation.

	amounts, additional amounts or factors, Common Customs Tariff duties and other duties established or to be established by the institutions of the Union in respect of trade with third countries, customs duties on products under the expired Treaty establishing the European Coal and Steel Community, as well as contributions and other duties provided for within the framework of the common organisation of the markets in sugar;			packaging waste resource and other categories established by EU law. The responsible national institutions calculate, administer and report the relevant data and amounts.		
	(b) the application of a uniform call rate of 0,30 % for all Member States to the total amount of VAT receipts collected in respect of all taxable	Draft law	Articles 3(2), 3(3), 5(1)(c) and 8	The VAT-based own resource is calculated on the harmonised VAT base in accordance with the rate,	F	The institutional and procedural requirements are fully reflected. The uniform call rate and the 50% GNI cap are not repeated because they are determined by

	supplies divided by the weighted average VAT rate calculated for the relevant calendar year as stipulated in Council Regulation (EEC, Euratom) No 1553/89 (4). For each Member State the VAT base to be taken into account for this purpose shall not exceed 50 % of GNI;			rules and methodology established by EU legislation. The Tax Administration supplies the necessary data and the Ministry responsible for finance calculates the harmonised base.		directly applicable EU rules.
	(c) the application of a uniform call rate to the weight of plastic packaging waste generated in each Member State that is not recycled. The uniform call rate shall be EUR 0,80 per kilogram. An annual lump sum reduction for certain Member States as defined in the third subparagraph of paragraph 2 shall apply;	Draft law	Articles 3(5), 9, 10(2)(ç), 11(4), 12(2) and 14(2)(ç)	The ministry responsible for environment administers and calculates data on generated, recycled and non-recycled plastic packaging waste and transmits forecasts and	F	The national data-production, quality and reporting framework is established. The EUR 0.80/kg call rate and Member-State-specific reductions are governed by EU legislation and are not transposed.

				final data for calculation of the plastic-based own resource.		
	(d) the application of a uniform call rate, to be determined pursuant to the budgetary procedure in the light of the total of all other revenue, to the sum of GNI of all the Member States.	Draft law	Articles 3(4), 6, 10(2)(c), 11(3), 12(2) and 14(2)(c)	The GNI-based own resource is calculated by applying the uniform rate established under EU law to GNI compiled in accordance with ESA 2010. INSTAT is responsible for producing GNI and transmitting the relevant data and methodological documentation.	F	The draft law fully establishes the national institutional and statistical framework. The annual uniform call rate is fixed through the EU budgetary procedure.
Article 2 **Categories of own resources and specific methods for their calculation**	2. For the purposes of point (c) of paragraph 1 of this Article, 'plastic' shall mean a	Draft law	Articles 3(5), 9 and 20	The draft law regulates the national collection,	P	The operational calculation of non-recycled plastic packaging waste is

	polymer within the meaning of point (5) of Article 3 of Regulation (EC) No 1907/2006 of the European Parliament and of the Council (5), to which additives or other substances may have been added; ‘packaging waste’ and ‘recycling’ shall have the meaning assigned to those terms in points (2) and (2c) of Article 3 of European Parliament and Council Directive 94/62/EC (6) respectively, and as used in Commission Decision 2005/270/EC (7). The weight of plastic packaging waste that is not recycled shall be calculated as the difference between the weight of the plastic packaging waste generated in a Member State in a given year and the weight of the plastic packaging			calculation, quality assurance and documentation of data on plastic packaging waste and delegates detailed technical procedures to implementing acts.		covered, but the EU definitions of 'plastic', 'packaging waste' and 'recycling' are incorporated by reference rather than reproduced. Country-specific lump-sum reductions do not apply to Albania at this stage.

	waste recycled in that year that is determined pursuant to Directive 94/62/EC. The following Member States shall be entitled to annual lump sum reductions, expressed in current prices, to be applied to their respective contributions under point (c) of paragraph 1 in the amount of EUR 22 million for Bulgaria, EUR 32,1876 million for Czechia, EUR 4 million for Estonia, EUR 33 million for Greece, EUR 142 million for Spain, EUR 13 million for Croatia, EUR 184,0480 million for Italy, EUR 3 million for Cyprus, EUR 6 million for Latvia, EUR 9 million for Lithuania, EUR 30 million for Hungary, EUR 1,4159 million for Malta, EUR 117 million for Poland, EUR 31,3220 million					

	for Portugal, EUR 60 million for Romania, EUR 6,2797 million for Slovenia and EUR 17 million for Slovakia.					
	3. For the purposes of point (d) of paragraph 1, the uniform call rate shall apply to the GNI of each Member State. GNI as referred to in point (d) of paragraph 1 means annual GNI at market prices, as provided by the Commission in application of Regulation (EU) No 549/2013.	Draft law	Articles 3(3)-(4) and 6	GNI means annual gross national income compiled as an official statistic in accordance with ESA 2010. INSTAT produces GNI, the GNI inventory, revisions and methodological documentation and cooperates with Eurostat.	F	The provision is fully reflected at national institutional and methodological level.
	4.For the period 2021-2027, the following Member States shall benefit from a gross reduction in their annual GNI- based contributions under point (d) of paragraph	—	—	No corresponding provision.	N	The 2021-2027 gross reductions for named Member States are specific EU budget arrangements and are neither applicable to Albania before accession

	1 in the amount of EUR 565 million for Austria, EUR 377 million for Denmark, EUR 3 671 million for Germany, EUR 1 921 million for the Netherlands and EUR 1 069 million for Sweden. Those amounts shall be measured in 2020 prices and adjusted to current prices by applying the most recent gross domestic product deflator for the Union expressed in euro, as provided by the Commission, which is available when the draft budget is drawn up. Those gross reductions shall be financed by all Member States.					nor subject to national approximation.
	5. If, at the beginning of the financial year, the Union budget has not been adopted, the previous uniform call rates based on GNI shall continue to apply	Draft law	Articles 12(1)-(4) and 21(3)	Own resources are made available in accordance with the rates, calls for funds, deadlines and	P	The draft law provides the mechanism for application of EU rates but does not reproduce the temporary continuation rule, which

	until the entry into force of the new rates.			procedures established by EU legislation from the date of accession.		applies directly under EU law.
Article 3 **Own resources ceilings**	1. The total amount of own resources allocated to the Union to cover annual appropriations for payments shall not exceed 1,40 % of the sum of all the Member States' GNIs.	—	—	No corresponding provision.	N	The ceiling for payment appropriations is an EU-level budget rule and is not a matter for national transposition.
	2. The total annual amount of appropriations for commitments entered in the Union budget shall not exceed 1,46 % of the sum of all the Member States' GNIs.	—	—	No corresponding provision.	N	The ceiling for commitment appropriations is an EU-level budget rule and is not a matter for national transposition.
	3. An orderly ratio between appropriations for commitments and appropriations for payments shall be maintained to guarantee their compatibility and to enable the ceiling set in paragraph 1 to be	—	—	No corresponding provision.	N	The relationship between EU commitment and payment appropriations is governed exclusively by EU budget law.

	complied with in subsequent years.					
	3. An orderly ratio between appropriations for commitments and appropriations for payments shall be maintained to guarantee their compatibility and to enable the ceiling set in paragraph 1 to be complied with in subsequent years.	—	—	No corresponding provision.	N	Duplicate paragraph in the template; the requirement is an EU budgetary principle not requiring national approximation.
	4. Where amendments to Regulation (EU) No 549/2013 result in significant changes in the level of GNI, the Commission shall recalculate the ceilings set out in paragraphs 1 and 2 as temporarily increased in accordance with Article 6 on the basis of the following formula: where: — ‘x %’ is the own resources ceiling for appropriations for payments; — ‘y %’ is the own resources ceiling for	Draft law	Articles 6, 10(3)(c), 10(4)(b), 11(3) and 12(4)	INSTAT reports GNI revisions and the Ministry responsible for finance reflects statistical and methodological revisions in the National Contribution and in budget planning.	P	The national consequences of GNI revisions are regulated. Recalculation of the Union's own-resources ceilings remains an exclusive Commission responsibility.

	appropriations for commitments; — 't' is the latest full year for which the data defined by Regulation (EU) 2019/516 (8) is available, — 'ESA' is the European system of national and regional accounts in the Union.					
Article 4 **Use of funds borrowed on capital markets**	The Union shall not use funds borrowed on capital markets for the financing of operational expenditure.	—	—	No corresponding provision.	N	The restriction on the Union's use of borrowed funds concerns EU debt management and does not require implementation in Albanian law.
Article 5 **Extraordinary and temporary additional means to address the consequences of the COVID-19 crisis**	1. For the sole purpose of addressing the consequences of the COVID-19 crisis through the Council Regulation establishing a European Union Recovery Instrument and the sectoral legislation referred to therein: (a) the Commission shall be empowered to borrow funds on	—	—	No corresponding provision.	N	The Commission's temporary borrowing empowerment for the COVID-19 recovery instrument is an EU-level measure and is outside the scope of the national framework law.

	capital markets on behalf of the Union up to EUR 750 000 million in 2018 prices. The borrowing operations shall be carried out in euro;					
	(b) up to EUR 360 000 million in 2018 prices of the funds borrowed may be used for providing loans and, by way of derogation from Article 4, up to EUR 390 000 million in 2018 prices of the funds borrowed may be used for expenditure.	—	—	No corresponding provision.	N	The division of borrowed funds between loans and expenditure is an EU-level financial rule.
	The amount referred to in point (a) of the first subparagraph shall be adjusted on the basis of a fixed deflator of 2 % per year. Each year the Commission shall communicate to the European Parliament and the Council the amount as adjusted. The Commission shall manage the borrowing referred to in point (a)	—	—	No corresponding provision.	N	Adjustment of the borrowing ceiling and the deadline for net borrowing are Commission/EU responsibilities.

	of the first subparagraph so that no new net borrowing takes place after 2026.					
	2. The repayment of the principal of the funds borrowed to be used for expenditure as referred to in point (b) of the first subparagraph of paragraph 1 of this Article and the related interest due shall be borne by the Union budget. The budgetary commitments may be broken down over several years into annual instalments in accordance with Article 112(2) of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (9).	—	—	No corresponding provision.	N	Repayment of EU borrowing through the Union budget is not subject to national transposition.
	The repayment of the funds referred to in point (a) of the first subparagraph of paragraph 1 of this Article shall be scheduled, in	—	—	No corresponding provision.	N	The repayment schedule and 2058 deadline concern Union liabilities and are outside the scope of the draft law.

	accordance with the principle of sound financial management, so as to ensure the steady and predictable reduction of liabilities. Repayments of the principal of the funds shall start before the end of the MFF 2021-2027 period, with a minimum amount, insofar as amounts not used for interest payments due under the borrowing referred to in paragraph 1 of this Article allow it, with due regard to the procedure set out in Article 314 TFEU. All liabilities incurred by the exceptional and temporary empowerment of the Commission to borrow funds referred to in paragraph 1 of this Article shall be fully repaid at the latest by 31 December 2058. The amounts due by the Union in a given year for the repayment					

	of the principal of the funds referred to in the first subparagraph of this paragraph shall not exceed 7,5 % of the maximum amount to be used for expenditure referred to in point (b) of the first subparagraph of paragraph 1.					
	3. The Commission shall establish the necessary arrangements for the administration of the borrowing operations. The Commission shall regularly and comprehensively inform the European Parliament and the Council about all aspects of its debt management strategy. The Commission shall establish an issuance calendar containing the expected issuance dates and volumes for the forthcoming year as well as a plan setting out the expected principal and	—	—	No corresponding provision.	N	Administration and reporting of EU borrowing operations are Commission responsibilities.

	interest payments, and communicate it to the European Parliament and the Council. The Commission shall update that calendar regularly.					
Article 6 **Extraordinary and temporary increase in the own resources ceilings for the allocation of the resources necessary for addressing the consequences of the COVID-19 crisis**	The ceilings set out in Article 3(1) and (2) shall each be temporarily increased by 0,6 percentage points for the sole purpose of covering all liabilities of the Union resulting from the borrowing referred to in Article 5 until all such liabilities have ceased to exist, and at the latest by 31 December 2058. The increase in the own resources ceilings shall not be used to cover any other liabilities of the Union.	—	—	No corresponding provision.	N	The temporary 0.6 percentage-point increase in EU own-resources ceilings is an EU-level rule and does not require national approximation.
Article 7 **Universality principle**	The revenue referred to in Article 2 shall be used without distinction to finance all expenditure entered in the Union’s annual budget.	Draft law	Articles 10-12	The National Contribution is planned and financed through the State Budget	P	The draft law enables financing of the Union budget but does not restate the EU universality principle,

				and made available to the Union budget in accordance with EU own-resources legislation.		which applies directly to the Union budget.
Article 8 **Carry-over of surplus**	Any surplus of the Union's revenue over total actual expenditure during a financial year shall be carried over to the following financial year.	—	—	No corresponding provision.	N	Carry-over of the Union budget surplus is regulated at EU level and does not require a national implementing provision.
Article 9 **Collecting own resources and making them available to the Commission**	1. The own resources referred to in point (a) of Article 2(1) shall be collected by the Member States in accordance with the national provisions imposed by law, regulation or administrative action. Member States shall, where appropriate, adapt those provisions to meet the requirements of Union rules. The Commission shall examine the relevant national	Draft law	Articles 7(1), 7(3)(a)-(d), 7(4)-(7), 15-18	The Customs Administration establishes, administers, collects, accounts for and reports traditional own resources under national and EU customs law; maintains traceable electronic records;	F	The national collection, control and reporting obligations for traditional own resources are fully reflected. Detailed customs and OWNRES procedures are to be specified in implementing acts.

	provisions communicated to it by Member States, transmit to Member States the adjustments it deems necessary in order to ensure that they comply with Union rules and report, if necessary, to the European Parliament and the Council.			reports fraud and irregularities through OWNRES; and cooperates with EU verification and audit bodies.		
	2. Member States shall retain, by way of collection costs, 25 % of the amounts referred to in point (a) of Article 2(1).	Draft law	Articles 7(3)(a)-(b), 10 and 12	Traditional own resources are collected and transferred in accordance with EU legislation, and the related amounts are included in budget and liquidity planning.	P	The law incorporates the EU rules by reference but does not expressly state the 25% retention for collection costs. This percentage will apply directly upon accession.
	Member States shall make the own resources provided for in Article 2(1) of this Decision available to the Commission, in accordance with	Draft law	Articles 5(1)(e)-(f), 11(5)-(7), 12	The Ministry responsible for finance calculates the amounts due, plans the	F	The central obligation to make own resources available to the Commission is fully established, with financial obligations

	regulations adopted under Article 322(2) TFEU.		and 21(3)	necessary funds and liquidity, and makes own resources available to the Commission in accordance with calls for funds and EU deadlines and procedures.		becoming applicable from accession.
	4. Without prejudice to Article 14(2) of Council Regulation (EU, Euratom) No 609/2014 (10), if the authorised appropriations entered in the Union budget are not sufficient for the Union to comply with its obligations resulting from the borrowing referred to in Article 5 of this Decision and the Commission cannot generate the necessary liquidity by activating other measures provided for by the	Draft law	Articles 10(3)-(7), 11(6)-(7) and 12(3)-(6)	The Ministry responsible for finance provides for corrections, additional liabilities, late-payment interest and liquidity needs and makes funds available following Commission calls.	P	The national budgetary and liquidity mechanisms are established. The exceptional last-resort liquidity mechanism linked to EU borrowing is not specifically reproduced and applies directly under EU law.

	financial arrangements applying to such borrowing in time to ensure compliance with the Union's obligations, including through active cash management and, if necessary, through a recourse to short-term financing on capital markets consistent with the conditions and limits set out in point (a) of the first subparagraph of Article 5(1) and Article 5(2) of this Decision, the Member States, as the Commission's last resort, shall make the resources necessary for that purpose available to the Commission. In such cases, paragraphs 5 to 9 of this Article shall apply by way of derogation from Article 14(3) and from the first subparagraph of Article 14(4) of Regulation (EU,					

	Euratom) No 609/2014.					
	5. Subject to the second subparagraph of Article 14(4) of Regulation (EU, Euratom) No 609/2014, the Commission may call on the Member States to provisionally provide the difference between the overall assets and the cash resource requirements, in proportion (‘pro rata’) to the estimated budget revenue of each of them. The Commission shall announce such calls to Member States duly in advance. The Commission will establish a structured dialogue with national debt management offices and treasuries in respect of its issuance and repayment schedules. If a Member State fails, in full or in part, to honour a call on	Draft law	Articles 10(3)-(7), 11(6), 12(3) and 12(6)(a)	The Ministry responsible for finance plans fiscal space and Treasury liquidity and responds to Commission calls for funds in accordance with EU procedures.	P	The draft law provides the domestic mechanism necessary to honour calls. Pro-rata allocation and additional calls among Member States are EU-level operational rules.

	time, or if it notifies the Commission that it will not be able to honour a call, in order to cover for the part corresponding to the Member State concerned, the Commission shall provisionally have the right to make additional calls on the other Member States. Such calls shall be pro rata to the estimated budget revenue of each of the other Member States. The Member State which failed to honour a call shall remain liable to honour it.					
	6. The maximum total annual amount of cash resources that may be called from a Member State under paragraph 5 shall in all circumstances be limited to its GNI-based relative share in the extraordinary and temporary increase in the own resources	Draft law	Articles 10 and 12	The amount to be made available is incorporated into budget planning and Treasury liquidity management in accordance	P	National capacity to meet the obligation is provided. The annual GNI-based cap on exceptional cash calls is determined directly by EU law.

	ceiling as referred to in Article 6. For this purpose, the GNI-based relative share shall be calculated as the share in the total GNI of the Union, as resulting from the respective column in the revenue part of the last adopted annual Union budget.			with EU legislation.		
	7. Any provision of cash resources pursuant to paragraphs 5 and 6 shall be compensated without delay in line with the applicable legal framework for the Union budget.	Draft law	Articles 10(4)-(7) and 12(4)	Corrections and adjustments affecting the National Contribution are reflected and settled in accordance with EU deadlines and procedures.	P	The law can accommodate compensation and subsequent adjustments, while the precise EU budget compensation mechanism applies directly.
	8. The expenditure covered by the amounts of cash resources provisionally provided by Member States in accordance with paragraph 5 shall be entered in the Union	—	—	No corresponding provision.	N	Entry of provisionally supplied cash resources in the Union budget is an EU budget-accounting operation and does not

	budget without delay in order to ensure that the related revenue is taken into account as early as possible for the purpose of crediting own resources to accounts by the Member States in accordance with the relevant provisions of Regulation (EU, Euratom) No 609/2014.					require national legislation.
	9. On an annual basis, the application of paragraph 5 shall not lead to calling cash resources in excess of the own resources ceilings referred to in Article 3 as increased in accordance with Article 6.	—	—	No corresponding provision.	N	Compliance of exceptional calls with Union own-resources ceilings is monitored at EU level and is not subject to national approximation.
Article 10 **Implementing measures**	The Council shall lay down implementing measures in accordance with the procedure set out in the fourth paragraph of Article 311 TFEU as regards the following elements of the system of own resources of the	Draft law	Articles 10(8), 13(6), 20 and 21(2)	The Council of Ministers and the minister responsible for finance adopt detailed implementing rules on planning,	F	The draft law provides a clear legal basis for the national implementing measures required to operate the own-resources system.

	Union: (a) the procedure for calculating and budgeting the annual budgetary balance as set out in Article 8;			financing, data administration, reporting, quality control, electronic exchange, security, audit and institutional organisation.		
	(b) the provisions and arrangements necessary for controlling and supervising the collection of the own resources referred to in Article 2(1) and any relevant reporting requirements.	Draft law	Articles 7, 13-18 and 20(2)(a)-(e)	The law establishes control, audit, verification, data-quality, record-keeping, cooperation and reporting obligations for all own-resources components and provides for detailed procedures through implementing acts.	F	The national control, supervision and reporting framework is fully covered, consistently with the implementing measures adopted at EU level.

Article 11 **Final and transitional provisions**	1. Subject to paragraph 2, Decision 2014/335/EU, Euratom is repealed. Any references to Council Decision 70/243/ECSC, EEC, Euratom (11), to Council Decision 85/257/EEC, Euratom (12), to Council Decision 88/376/EEC, Euratom (13), to Council Decision 94/728/EC, Euratom (14), to Council Decision 2000/597/EC, Euratom (15), to Council Decision 2007/436/EC, Euratom (16) or to Decision 2014/335/EU, Euratom shall be construed as references to this Decision; references to the repealed Decision shall be read in accordance with the correlation table in the Annex to this Decision.	—	—	No corresponding provision.	N	Repeal of earlier EU own-resources decisions and the EU correlation table are matters of EU law and are not transposed into national legislation.

	2. Articles 2, 4 and 5 of Decision 94/728/EC, Euratom, Articles 2, 4 and 5 of Decision 2000/597/EC, Euratom, Articles 2, 4 and 5 of Decision 2007/436/EC, Euratom and Articles 2, 4 and 5 of Decision 2014/335/EU, Euratom shall continue to apply to the calculation and adjustment of revenue accruing from the application of the rate of call to the VAT base determined in a uniform manner and limited to between 50 % and 55 % of the GNP or GNI of each Member State, depending on the relevant year, to the calculation of the correction of budgetary imbalances granted to the United Kingdom in the years 1995 to 2020 and to the calculation of the financing of the corrections granted to	—	—	No corresponding provision.	N	The continued application of historical EU decisions to legacy VAT and United Kingdom correction calculations is not relevant to Albania's national framework law.

	the United Kingdom by other Members States.					
	3. Member States shall continue to retain, by way of collection costs, 10 % of the amounts referred to in point (a) of Article 2(1) which should have been made available by the Member States before 28 February 2001 in accordance with the applicable Union rules	—	—	No corresponding provision.	N	The historical 10% collection-cost retention applies only to amounts due before 28 February 2001 and has no relevance for Albania.
	4. Member States shall continue to retain, by way of collection costs, 25 % of the amounts referred to in point (a) of Article 2(1) which should have been made available by the Member States between 1 March 2001 and 28 February 2014 in accordance with the applicable Union rules	—	—	No corresponding provision.	N	The historical 25% collection-cost retention for 2001-2014 amounts has no relevance for Albania.
	5. Member States shall continue to retain, by way of collection costs, 20 % of the	—	—	No corresponding provision.	N	The historical 20% collection-cost retention for 2014-2021 amounts

	amounts referred to in point (a) of Article 2(1) which should have been made available by the Member States between 1 March 2014 and 28 February 2021 in accordance with the applicable Union rules					has no relevance for Albania.
	6. For the purposes of this Decision, all monetary amounts shall be expressed in euro.	Draft law	Articles 3(10), 10-12	The National Contribution is planned, financed and transferred through the designated account and in accordance with Commission calls and EU own-resources rules.	P	The operational framework is established. The draft law does not expressly require all monetary amounts to be expressed in euro; this should be clarified in an implementing act or in Article 12.
Article 12 **Entry into force**	The Secretary-General of the Council shall notify the Member States of this Decision. Member States shall notify the Secretary-General of the Council without delay of the	Draft law	Articles 21 and 22	Pre-accession provisions on structures, systems and capacity-building apply before	F	The draft law clearly distinguishes its domestic entry into force from the activation of Member-State financial

	completion of the procedures for the adoption of this Decision in accordance with their respective constitutional requirements. This Decision shall enter into force on the first day of the first month following receipt of the last of the notifications referred to in the second paragraph. It shall apply from 1 January 2021.			accession, while calculation, declaration, transfer and other financial obligations apply from the date of accession. The law enters into force 15 days after publication in the Official Gazette.		obligations upon accession.