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BUDGET 22

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 2 to the general budget for 2025: Update of revenue (own resources) and adjustments to expenditure: Council position of 16 September 2025

- *Technical annex*
-

VOLUME 1

TOTAL REVENUE

A. FINANCING OF THE UNION'S ANNUAL BUDGET

Calculation of the financing of the budget

Allocation of resources of the Union in order to ensure, pursuant to Article 311 of the Treaty on the Functioning of the European Union (TFEU), the financing of the Union's annual budget

Revenue description	Budget 2025 ¹	Budget 2024 ²	Change (%)
Miscellaneous revenue (Titles 3 to 6)	4 311 359 385	7 941 629 047	-45.71
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	1 344 533 139	632 625 574	+112.53
Balances and adjustments (Chapters 2 1, 2 2, 2 3 and 2 4)	p.m.	p.m.	—
Total revenue for Titles 2 to 6	5 655 892 524	8 574 254 621	-34.04
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	20 878 600 000	20 119 010 896	+3.78
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	23 814 511 650	23 462 700 300	+1.50
Plastic packaging waste own resource (Table 3, Chapter 1 7)	6 848 152 160	7 139 700 400	-4.08
Remainder to be financed by the additional resource (GNI-based own resource, Table 4, Chapter 1 4)	101 527 166 148	90 448 647 342	+12.25
Appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053^{3,4}	153 068 429 958	141 170 058 938	+8.43
Total revenue⁵	158 724 322 482	149 744 313 559	+6.00

¹ The figures in this column correspond to those in the 2025 budget (OJ L, 2025/31, 27.2.2025, ELI: <http://data.europa.eu/eli/budget/2025/31/oj>) plus amending budget No 1/2025 and draft amending budget No 2/2025.

² The figures in this column correspond to those in the 2024 budget (OJ L, 2024/207, 22.2.2024, ELI: <http://data.europa.eu/eli/budget/2024/207/oj>) plus amending budgets No 1/2024 to No 5/2024.

³ The own resources for the 2025 budget are determined on the basis of the budget forecasts adopted at the 194th meeting of the Advisory Committee on Own Resources on 26 May 2025.

⁴ This amount includes EUR 4 961 000 000 in relation to liabilities of the Union resulting from the borrowing referred to in Article 5 of Decision (EU, Euratom) 2020/2053.

⁵ Article 310(1), third subparagraph, TFEU reads: “The revenue and expenditure shown in the budget shall be in balance”.

TABLE 1**Calculation of capping of value added tax (VAT) bases,
pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053**

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base ⁶	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 429 601 000	6 439 914 000	50	3 219 957 000	2 429 601 000	
Bulgaria	558 305 000	1 064 137 000	50	532 068 500	532 068 500	Bulgaria
Czechia	1 334 137 000	3 189 308 000	50	1 594 654 000	1 334 137 000	
Denmark	1 533 704 000	4 307 790 000	50	2 153 895 000	1 533 704 000	
Germany	18 605 302 000	45 643 135 000	50	22 821 567 500	18 605 302 000	
Estonia	215 816 000	407 269 000	50	203 634 500	203 634 500	Estonia
Ireland	1 396 432 000	3 993 843 000	50	1 996 921 500	1 396 432 000	
Greece	1 083 671 000	2 433 168 000	50	1 216 584 000	1 083 671 000	
Spain	7 584 683 000	16 627 592 000	50	8 313 796 000	7 584 683 000	
France	13 993 448 000	30 398 073 000	50	15 199 036 500	13 993 448 000	
Croatia	542 052 000	914 509 000	50	457 254 500	457 254 500	Croatia
Italy	9 538 308 000	22 420 713 000	50	11 210 356 500	9 538 308 000	
Cyprus	241 255 000	319 047 000	50	159 523 500	159 523 500	Cyprus
Latvia	203 505 000	411 448 000	50	205 724 000	203 505 000	
Lithuania	346 333 000	810 463 000	50	405 231 500	346 333 000	
Luxembourg	466 325 000	581 992 000	50	290 996 000	290 996 000	Luxembourg
Hungary	793 128 000	2 058 946 000	50	1 029 473 000	793 128 000	
Malta	113 615 000	207 615 000	50	103 807 500	103 807 500	Malta
Netherlands	4 997 640 000	11 811 928 000	50	5 905 964 000	4 997 640 000	
Austria	2 404 042 000	4 935 068 000	50	2 467 534 000	2 404 042 000	
Poland	3 896 144 000	8 865 424 000	50	4 432 712 000	3 896 144 000	
Portugal	1 572 863 000	2 941 540 000	50	1 470 770 000	1 470 770 000	Portugal
Romania	1 359 917 000	3 734 173 000	50	1 867 086 500	1 359 917 000	
Slovenia	320 455 000	695 172 000	50	347 586 000	320 455 000	
Slovakia	583 807 000	1 336 198 000	50	668 099 000	583 807 000	
Finland	1 301 370 000	2 866 129 000	50	1 433 064 500	1 301 370 000	
Sweden	2 458 024 000	6 030 743 000	50	3 015 371 500	2 458 024 000	
Total	79 873 882 000	185 445 337 000		92 722 668 500	79 381 705 500	

⁶ The base to be used does not exceed 50 % of GNI.

TABLE 2**Breakdown of own resource accruing from VAT,
pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053 (Chapter 1 3)**

Member State	1 % of capped VAT base	Uniform rate of VAT-based own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 429 601 000	0.30	728 880 300
Bulgaria	532 068 500	0.30	159 620 550
Czechia	1 334 137 000	0.30	400 241 100
Denmark	1 533 704 000	0.30	460 111 200
Germany	18 605 302 000	0.30	5 581 590 600
Estonia	203 634 500	0.30	61 090 350
Ireland	1 396 432 000	0.30	418 929 600
Greece	1 083 671 000	0.30	325 101 300
Spain	7 584 683 000	0.30	2 275 404 900
France	13 993 448 000	0.30	4 198 034 400
Croatia	457 254 500	0.30	137 176 350
Italy	9 538 308 000	0.30	2 861 492 400
Cyprus	159 523 500	0.30	47 857 050
Latvia	203 505 000	0.30	61 051 500
Lithuania	346 333 000	0.30	103 899 900
Luxembourg	290 996 000	0.30	87 298 800
Hungary	793 128 000	0.30	237 938 400
Malta	103 807 500	0.30	31 142 250
Netherlands	4 997 640 000	0.30	1 499 292 000
Austria	2 404 042 000	0.30	721 212 600
Poland	3 896 144 000	0.30	1 168 843 200
Portugal	1 470 770 000	0.30	441 231 000
Romania	1 359 917 000	0.30	407 975 100
Slovenia	320 455 000	0.30	96 136 500
Slovakia	583 807 000	0.30	175 142 100
Finland	1 301 370 000	0.30	390 411 000
Sweden	2 458 024 000	0.30	737 407 200
Total	79 381 705 500		23 814 511 650

TABLE 3**Breakdown of own resource accruing from plastic packaging waste,
pursuant to Article 2(1) point (c) of Decision (EU, Euratom) 2020/2053 (Chapter 1 7)**

Member State	Plastic packaging waste that is not recycled (kg)	Call rate per kg in EUR	Gross contribution	Lump-sum reduction	Net contribution
	(1)	(2)	(3) = (1) × (2)	(4)	(5) = (3) – (4)
Belgium	170 848 000		136 678 400		136 678 400
Bulgaria	87 669 300		70 135 440	22 000 000	48 135 440
Czechia	141 805 800		113 444 640	32 187 600	81 257 040
Denmark	168 243 800		134 595 040		134 595 040
Germany	1 560 637 000		1 248 509 600		1 248 509 600
Estonia	23 346 400		18 677 120	4 000 000	14 677 120
Ireland	245 358 600		196 286 880		196 286 880
Greece	177 245 200		141 796 160	33 000 000	108 796 160
Spain	1 187 191 700		949 753 360	142 000 000	807 753 360
France	1 744 099 300		1 395 279 440		1 395 279 440
Croatia	57 002 400		45 601 920	13 000 000	32 601 920
Italy	1 180 664 800	0.80	944 531 840	184 048 000	760 483 840
Cyprus	13 643 400		10 914 720	3 000 000	7 914 720
Latvia	27 823 900		22 259 120	6 000 000	16 259 120
Lithuania	60 831 500		48 665 200	9 000 000	39 665 200
Luxembourg	13 786 300		11 029 040		11 029 040
Hungary	299 165 900		239 332 720	30 000 000	209 332 720
Malta	14 909 200		11 927 360	1 415 900	10 511 460
Netherlands	266 974 500		213 579 600		213 579 600
Austria	206 872 500		165 498 000		165 498 000
Poland	683 974 800		547 179 840	117 000 000	430 179 840
Portugal	287 871 600		230 297 280	31 322 000	198 975 280
Romania	386 302 600		309 042 080	60 000 000	249 042 080
Slovenia	31 861 100		25 488 880	6 279 700	19 209 180
Slovakia	67 432 700		53 946 160	17 000 000	36 946 160
Finland	109 231 000		87 384 800		87 384 800
Sweden	234 463 400		187 570 720		187 570 720
Total	9 449 256 700		7 559 405 360	711 253 200	6 848 152 160

TABLE 4**Determination of uniform rate and breakdown of own resource based on GNI,
pursuant to Article 2(1) point (d) of Decision (EU, Euratom) 2020/2053 (Chapter 1 4)**

Member State	1 % of gross national income	Uniform rate of "additional" own resource	"Additional" own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	6 439 914 000	0.5474776 ⁷	3 525 708 596
Bulgaria	1 064 137 000		582 591 160
Czechia	3 189 308 000		1 746 074 657
Denmark	4 307 790 000		2 358 418 487
Germany	45 643 135 000		24 988 593 541
Estonia	407 269 000		222 970 651
Ireland	3 993 843 000		2 186 539 540
Greece	2 433 168 000		1 332 104 952
Spain	16 627 592 000		9 103 233 993
France	30 398 073 000		16 642 263 742
Croatia	914 509 000		500 673 183
Italy	22 420 713 000		12 274 837 916
Cyprus	319 047 000		174 671 083
Latvia	411 448 000		225 258 559
Lithuania	810 463 000		443 710 330
Luxembourg	581 992 000		318 627 577
Hungary	2 058 946 000		1 127 226 794
Malta	207 615 000		113 664 560
Netherlands	11 811 928 000		6 466 765 873
Austria	4 935 068 000		2 701 839 134
Poland	8 865 424 000		4 853 620 964
Portugal	2 941 540 000		1 610 427 230
Romania	3 734 173 000		2 044 376 034
Slovenia	695 172 000		380 591 091
Slovakia	1 336 198 000		731 538 461
Finland	2 866 129 000		1 569 141 397
Sweden	6 030 743 000		3 301 696 643
Total	185 445 337 000		

⁷ Calculation of rate: (101 527 166 148) / (185 445 337 000) = 0.547477589840935.

TABLE 5

Annual GNI lump-sum reductions for certain Member States and their financing pursuant to Article 2 paragraph (4) of Decision (EU, Euratom) 2020/2053 (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	Financing of the gross reduction in favour of Denmark, Germany, Netherlands, Austria and Sweden	Net financing of the reduction in favour of Denmark, Netherlands, Germany, Austria and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		3.47	319 060 367	319 060 367
Bulgaria		0.57	52 721 813	52 721 813
Czechia		1.72	158 011 703	158 011 703
Denmark	- 455 580 440	2.32	213 425 996	- 242 154 444
Germany	-4 436 169 220	24.61	2 261 352 465	-2 174 816 755
Estonia		0.22	20 177 816	20 177 816
Ireland		2.15	197 871 744	197 871 744
Greece		1.31	120 549 354	120 549 354
Spain		8.97	823 800 691	823 800 691
France		16.39	1 506 048 113	1 506 048 113
Croatia		0.49	45 308 614	45 308 614
Italy		12.09	1 110 816 218	1 110 816 218
Cyprus		0.17	15 806 927	15 806 927
Latvia		0.22	20 384 861	20 384 861
Lithuania		0.44	40 153 738	40 153 738
Luxembourg		0.31	28 834 326	28 834 326
Hungary		1.11	102 008 826	102 008 826
Malta		0.11	10 286 118	10 286 118
Netherlands	-2 321 405 903	6.37	585 212 489	-1 736 193 414
Austria	- 682 766 442	2.66	244 503 980	- 438 262 462
Poland		4.78	439 230 312	439 230 312
Portugal		1.59	145 736 237	145 736 237
Romania		2.01	185 006 602	185 006 602
Slovenia		0.37	34 441 738	34 441 738
Slovakia		0.72	66 200 857	66 200 857
Finland		1.55	142 000 059	142 000 059
Sweden	-1 291 818 277	3.25	298 788 318	- 993 029 959
Total	-9 187 740 282	100.00	9 187 740 282	0
EU GDP price deflator, in EUR, (spring 2024 economic forecast): (a) 2020 EU-27 = 107.2381; (b) 2025 EU-27 = 129.5904				
Lump sum for Denmark in 2025 prices: 377 000 000 EUR × [(b/a)] = 455 580 440 EUR				
Lump sum for Germany in 2025 prices: 3 671 000 000 EUR × [(b/a)] = 4 436 169 220 EUR				
Lump sum for Netherlands in 2025 prices: 1 921 000 000 EUR × [(b/a)] = 2 321 405 903 EUR				
Lump sum for Austria in 2025 prices: 565 000 000 EUR × [(b/a)] = 682 766 442 EUR				
Lump sum for Sweden in 2025 prices: 1 069 000 000 EUR × [(b/a)] = 1 291 818 277 EUR				

TABLE 6

Summary of financing⁸ of the general budget by category of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT-based own resource	Plastic-based own resource	GNI-based own resource	VAT, GNI and Plastics-based own resources			Total own resources ⁹
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)				GNI lump-sum reductions and their financing	Total "national contributions"	Share in total "national contributions" (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Belgium	p.m.	2 414 900 000	2 414 900 000	804 966 667	728 880 300	136 678 400	3 525 708 596	319 060 367	4 710 327 663	3.56	7 125 227 663
Bulgaria	p.m.	134 700 000	134 700 000	44 900 000	159 620 550	48 135 440	582 591 160	52 721 813	843 068 963	0.64	977 768 963
Czechia	p.m.	346 700 000	346 700 000	115 566 667	400 241 100	81 257 040	1 746 074 657	158 011 703	2 385 584 500	1.80	2 732 284 500
Denmark	p.m.	392 500 000	392 500 000	130 833 333	460 111 200	134 595 040	2 358 418 487	-242 154 444	2 710 970 283	2.05	3 103 470 283
Germany	p.m.	3 961 500 000	3 961 500 000	1 320 500 000	5 581 590 600	1 248 509 600	24 988 593 541	-2 174 816 755	29 643 876 986	22.43	33 605 376 986
Estonia	p.m.	33 300 000	33 300 000	11 100 000	61 090 350	14 677 120	222 970 651	20 177 816	318 915 937	0.24	352 215 937
Ireland	p.m.	436 200 000	436 200 000	145 400 000	418 929 600	196 286 880	2 186 539 540	197 871 744	2 999 627 764	2.27	3 435 827 764
Greece	p.m.	282 800 000	282 800 000	94 266 667	325 101 300	108 796 160	1 332 104 952	120 549 354	1 886 551 766	1.43	2 169 351 766
Spain	p.m.	1 980 100 000	1 980 100 000	660 033 333	2 275 404 900	807 753 360	9 103 233 993	823 800 691	13 010 192 944	9.84	14 990 292 944
France	p.m.	1 970 500 000	1 970 500 000	656 833 333	4 198 034 400	1 395 279 440	16 642 263 742	1 506 048 113	23 741 625 695	17.96	25 712 125 695
Croatia	p.m.	68 000 000	68 000 000	22 666 667	137 176 350	32 601 920	500 673 183	45 308 614	715 760 067	0.54	783 760 067
Italy	p.m.	2 226 000 000	2 226 000 000	742 000 000	2 861 492 400	760 483 840	12 274 837 916	1 110 816 218	17 007 630 374	12.87	19 233 630 374
Cyprus	p.m.	46 000 000	46 000 000	15 333 333	47 857 050	7 914 720	174 671 083	15 806 927	246 249 780	0.19	292 249 780
Latvia	p.m.	44 500 000	44 500 000	14 833 333	61 051 500	16 259 120	225 258 559	20 384 861	322 954 040	0.24	367 454 040
Lithuania	p.m.	91 100 000	91 100 000	30 366 667	103 899 900	39 665 200	443 710 330	40 153 738	627 429 168	0.47	718 529 168
Luxembourg	p.m.	15 200 000	15 200 000	5 066 667	87 298 800	11 029 040	318 627 577	28 834 326	445 789 743	0.34	460 989 743
Hungary	p.m.	227 700 000	227 700 000	75 900 000	237 938 400	209 332 720	1 127 226 794	102 008 826	1 676 506 740	1.27	1 904 206 740
Malta	p.m.	19 800 000	19 800 000	6 600 000	31 142 250	10 511 460	113 664 560	10 286 118	165 604 388	0.13	185 404 388
Netherlands	p.m.	3 221 200 000	3 221 200 000	1 073 733 333	1 499 292 000	213 579 600	6 466 765 873	-1 736 193 414	6 443 444 059	4.87	9 664 644 059
Austria	p.m.	211 000 000	211 000 000	70 333 333	721 212 600	165 498 000	2 701 839 134	-438 262 462	3 150 287 272	2.38	3 361 287 272
Poland	p.m.	1 153 800 000	1 153 800 000	384 600 000	1 168 843 200	430 179 840	4 853 620 964	439 230 312	6 891 874 316	5.21	8 045 674 316
Portugal	p.m.	252 700 000	252 700 000	84 233 333	441 231 000	198 975 280	1 610 427 230	145 736 237	2 396 369 747	1.81	2 649 069 747
Romania	p.m.	296 000 000	296 000 000	98 666 667	407 975 100	249 042 080	2 044 376 034	185 006 602	2 886 399 816	2.18	3 182 399 816
Slovenia	p.m.	175 400 000	175 400 000	58 466 667	96 136 500	19 209 180	380 591 091	34 441 738	530 378 509	0.40	705 778 509

⁸ p.m. (own resources + other revenue = total revenue = total expenditure); (153 068 429 958 + 5 655 892 524 = 158 724 322 482 = 158 724 322 482).

⁹ Total own resources as percentage of GNI: (153 068 429 958) / (18 544 533 700 000) = 0.83 %; total own resources ceiling in accordance with Articles 3 and 6 of Decision (EU, Euratom) 2020/2053: 2.00 %.

Member State	Traditional own resources (TOR)				VAT, GNI and Plastics-based own resources						Total own resources ⁹
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	Plastic-based own resource	GNI-based own resource	GNI lump-sum reductions and their financing	Total "national contributions"	Share in total "national contributions" (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Slovakia	p.m.	200 400 000	200 400 000	66 800 000	175 142 100	36 946 160	731 538 461	66 200 857	1 009 827 578	0.76	1 210 227 578
Finland	p.m.	141 700 000	141 700 000	47 233 333	390 411 000	87 384 800	1 569 141 397	142 000 059	2 188 937 256	1.66	2 330 637 256
Sweden	p.m.	534 900 000	534 900 000	178 300 000	737 407 200	187 570 720	3 301 696 643	- 993 029 959	3 233 644 604	2.45	3 768 544 604
Total	p.m.	20 878 600 000	20 878 600 000	6 959 533 333	23 814 511 650	6 848 152 160	101 527 166 148	0	132 189 829 958	100.00	153 068 429 958

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

Figures

Title	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
1	OWN RESOURCES	149 816 345 864	3 252 084 094	153 068 429 958
2	SURPLUSES, BALANCES AND ADJUSTMENTS	1 344 533 139		1 344 533 139
3	ADMINISTRATIVE REVENUE	2 425 480 258		2 425 480 258
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	182 961 995	290 575 368	473 537 363
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.		p.m.
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	1 440 000 726	-27 658 962	1 412 341 764
	Total	155 209 321 982	3 515 000 500	158 724 322 482

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR	p.m.		p.m.
1 2	CUSTOMS DUTIES AND OTHER DUTIES	21 082 004 566	-203 404 566	20 878 600 000
1 3	OWN RESOURCE BASED ON VALUE ADDED TAX	24 394 620 000	-580 108 350	23 814 511 650
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME	97 218 233 938	4 308 932 210	101 527 166 148
1 6	GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING	0		0
1 7	OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE	7 121 487 360	-273 335 200	6 848 152 160
	Title 1 — Total	149 816 345 864	3 252 084 094	153 068 429 958

Chapter 1 2 — CUSTOMS DUTIES AND OTHER DUTIES

Figures

Title Chapter Article Item	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
1 2	CUSTOMS DUTIES AND OTHER DUTIES			
1 2 0	<i>Customs duties and other duties</i>	21 082 004 566	-203 404 566	20 878 600 000
	Chapter 1 2 — Total	21 082 004 566	-203 404 566	20 878 600 000

Article 1 2 0 — Customs duties and other duties

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
21 082 004 566	-203 404 566	20 878 600 000

Remarks

The assignment of customs duties as own resource to the financing of common expenditure is the logical consequence of the free movement of goods within the Union. This article may comprise levies, premiums, additional or compensatory amounts, additional amounts or factors, Common Customs Tariff duties and other duties established or to be established by the institutions of the European Union in respect of trade with third countries and customs duties on products under the expired Treaty establishing the European Coal and Steel Community.

Figures are net of collection costs.

Legal basis

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, ELI: <http://data.europa.eu/eli/dec/2020/2053/oj>), and in particular Article 2(1), point (a), thereof.

Member State	2025 estimate	Council position on DAB No 2/2025	New amount
Belgium	2 264 094 293	150 805 707	2 414 900 000
Bulgaria	132 192 475	2 507 525	134 700 000
Czechia	428 986 470	- 82 286 470	346 700 000
Denmark	366 930 745	25 569 255	392 500 000
Germany	4 411 757 132	- 450 257 132	3 961 500 000
Estonia	36 064 149	- 2 764 149	33 300 000
Ireland	444 495 725	- 8 295 725	436 200 000
Greece	230 859 773	51 940 227	282 800 000
Spain	1 973 856 529	6 243 471	1 980 100 000
France	1 999 804 974	- 29 304 974	1 970 500 000
Croatia	62 650 498	5 349 502	68 000 000
Italy	2 239 301 727	- 13 301 727	2 226 000 000
Cyprus	44 294 280	1 705 720	46 000 000
Latvia	44 998 832	- 498 832	44 500 000
Lithuania	94 680 147	- 3 580 147	91 100 000
Luxembourg	14 831 319	368 681	15 200 000
Hungary	284 006 601	- 56 306 601	227 700 000
Malta	21 420 417	- 1 620 417	19 800 000
Netherlands	3 273 633 117	- 52 433 117	3 221 200 000
Austria	246 146 237	- 35 146 237	211 000 000
Poland	1 017 092 615	136 707 385	1 153 800 000
Portugal	229 766 742	22 933 258	252 700 000
Romania	258 460 518	37 539 482	296 000 000
Slovenia	164 113 713	11 286 287	175 400 000
Slovakia	117 368 612	83 031 388	200 400 000
Finland	155 752 427	- 14 052 427	141 700 000
Sweden	524 444 499	10 455 501	534 900 000
United Kingdom	—	—	—
Article 1 2 0 — Total	21 082 004 566	- 203 404 566	20 878 600 000

Chapter 1 3 — OWN RESOURCE BASED ON VALUE ADDED TAX

Figures

Title Chapter Article Item	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
1 3	OWN RESOURCE BASED ON VALUE ADDED TAX			
1 3 0	<i>Own resource based on value added tax</i>	24 394 620 000	-580 108 350	23 814 511 650
	Chapter 1 3 — Total	24 394 620 000	-580 108 350	23 814 511 650

Article 1 3 0 — Own resource based on value added tax

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
24 394 620 000	-580 108 350	23 814 511 650

Remarks

The applied uniform rate valid for all Member States to the VAT bases determined in accordance with Union rules is fixed at 0,30 %. The assessment base to be taken into account for this purpose shall not exceed 50 % of GNI for each Member State.

Legal basis

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, ELI: <http://data.europa.eu/eli/dec/2020/2053/oj>), and in particular Article 2(1), point (b), thereof.

Member State	2025 estimate	Council position on DAB No 2/2025	New amount
Belgium	749 495 400	- 20 615 100	728 880 300
Bulgaria	143 923 200	15 697 350	159 620 550
Czechia	406 926 900	- 6 685 800	400 241 100
Denmark	469 765 800	- 9 654 600	460 111 200
Germany	5 620 619 400	- 39 028 800	5 581 590 600
Estonia	60 334 500	755 850	61 090 350
Ireland	424 743 600	- 5 814 000	418 929 600
Greece	314 436 300	10 665 000	325 101 300
Spain	2 201 870 400	73 534 500	2 275 404 900
France	4 428 981 600	- 230 947 200	4 198 034 400
Croatia	131 885 400	5 290 950	137 176 350
Italy	3 046 702 200	- 185 209 800	2 861 492 400
Cyprus	45 475 200	2 381 850	47 857 050
Latvia	60 570 300	481 200	61 051 500
Lithuania	102 151 500	1 748 400	103 899 900
Luxembourg	86 083 650	1 215 150	87 298 800
Hungary	255 581 700	- 17 643 300	237 938 400
Malta	30 262 800	879 450	31 142 250
Netherlands	1 527 719 100	- 28 427 100	1 499 292 000
Austria	735 142 800	- 13 930 200	721 212 600
Poland	1 318 360 950	- 149 517 750	1 168 843 200
Portugal	427 465 200	13 765 800	441 231 000
Romania	405 452 700	2 522 400	407 975 100
Slovenia	98 870 100	- 2 733 600	96 136 500
Slovakia	164 114 100	11 028 000	175 142 100
Finland	387 293 400	3 117 600	390 411 000
Sweden	750 391 800	- 12 984 600	737 407 200
Article 1 3 0 — Total	24 394 620 000	- 580 108 350	23 814 511 650

Chapter 1 4 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME

Figures

Title Chapter Article Item	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME			
<i>1 4 0</i>	<i>Own resource based on gross national income</i>	97 218 233 938	4 308 932 210	101 527 166 148
	Chapter 1 4 — Total	97 218 233 938	4 308 932 210	101 527 166 148

Article 1 4 0 — Own resource based on gross national income

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
97 218 233 938	4 308 932 210	101 527 166 148

Remarks

The GNI-based resource is an ‘additional’ resource, providing the revenue required to cover expenditure in excess of the amount yielded by traditional own resources, VAT-based payments, the plastic-based own resource and other revenue in any particular year. By implication, the GNI-based resource ensures that the budget is always balanced *ex ante*.

The GNI call rate is determined by the additional revenue needed to finance the budgeted expenditure not covered by the other resources (plastic-based own resource, VAT-based resource, traditional own resources and other revenue). Thus a call rate is applied to the GNI of each of the Member States.

The rate to be applied to the Member States’ GNI for financial year 2025 is 0.5475 %.

Legal basis

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, ELI: <http://data.europa.eu/eli/dec/2020/2053/oj>), and in particular Article 2(1), point (d), thereof.

Member State	2025 estimate	Council position on DAB No 2/2025	New amount
Belgium	3 359 305 072	166 403 524	3 525 708 596
Bulgaria	535 959 715	46 631 445	582 591 160
Czechia	1 637 021 965	109 052 692	1 746 074 657
Denmark	2 205 105 614	153 312 873	2 358 418 487
Germany	24 115 961 344	872 632 197	24 988 593 541
Estonia	212 003 843	10 966 808	222 970 651
Ireland	2 269 252 286	- 82 712 746	2 186 539 540
Greece	1 263 222 552	68 882 400	1 332 104 952
Spain	8 438 651 092	664 582 901	9 103 233 993
France	16 145 678 887	496 584 855	16 642 263 742
Croatia	463 419 962	37 253 221	500 673 183
Italy	11 720 391 841	554 446 075	12 274 837 916
Cyprus	159 791 117	14 879 966	174 671 083
Latvia	232 494 263	- 7 235 704	225 258 559
Lithuania	407 669 534	36 040 796	443 710 330
Luxembourg	302 481 410	16 146 167	318 627 577
Hungary	1 143 714 958	- 16 488 164	1 127 226 794
Malta	106 337 666	7 326 894	113 664 560
Netherlands	5 889 977 815	576 788 058	6 466 765 873
Austria	2 733 884 511	- 32 045 377	2 701 839 134
Poland	4 632 467 133	221 153 831	4 853 620 964
Portugal	1 502 030 601	108 396 629	1 610 427 230
Romania	1 968 364 739	76 011 295	2 044 376 034
Slovenia	366 938 527	13 652 564	380 591 091
Slovakia	712 320 369	19 218 092	731 538 461
Finland	1 550 886 937	18 254 460	1 569 141 397
Sweden	3 142 900 185	158 796 458	3 301 696 643
Article 1 4 0 — Total	97 218 233 938	4 308 932 210	101 527 166 148

Chapter 1 6 — GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING

Figures

Title Chapter Article Item	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
1 6	GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING			
1 6 0	<i>GNI lump-sum reductions granted to certain Member States and their financing</i>	0		0
	Chapter 1 6 — Total	0		0

Article 1 6 0 — GNI lump-sum reductions granted to certain Member States and their financing

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
0		0

Remarks

This article is intended to record reductions in the annual GNI contributions of certain Member States and their financing in accordance with Decision (EU, Euratom) 2020/2053.

Legal basis

Council Regulation (EU, Euratom) 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 (OJ L 168, 7.6.2014, p. 39, ELI: <http://data.europa.eu/eli/reg/2014/609/oj>), and in particular Article 10a(6) thereof.

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, ELI: <http://data.europa.eu/eli/dec/2020/2053/oj>), and in particular Article 2(4) thereof.

Council Regulation (EU, Euratom) 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 (OJ L 165, 11.5.2021, p. 15, ELI: <http://data.europa.eu/eli/reg/2021/770/oj>), and in particular Article 4(2) thereof.

Member State	2025 estimate	Council position on DAB No 2/2025	New amount
Belgium	317 475 655	1 584 712	319 060 367
Bulgaria	50 651 596	2 070 217	52 721 813
Czechia	154 708 968	3 302 735	158 011 703
Denmark	- 247 183 961	5 029 517	- 242 154 444
Germany	-2 157 057 776	- 17 758 979	-2 174 816 755
Estonia	20 035 709	142 107	20 177 816
Ireland	214 458 747	- 16 587 003	197 871 744
Greece	119 382 551	1 166 803	120 549 354
Spain	797 506 100	26 294 591	823 800 691
France	1 525 869 153	- 19 821 040	1 506 048 113
Croatia	43 796 128	1 512 486	45 308 614
Italy	1 107 651 434	3 164 784	1 110 816 218
Cyprus	15 101 275	705 652	15 806 927
Latvia	21 972 184	- 1 587 323	20 384 861
Lithuania	38 527 359	1 626 379	40 153 738
Luxembourg	28 586 414	247 912	28 834 326
Hungary	108 088 324	- 6 079 498	102 008 826
Malta	10 049 585	236 533	10 286 118
Netherlands	-1 764 765 610	28 572 196	-1 736 193 414
Austria	- 424 397 000	- 13 865 462	- 438 262 462
Poland	437 797 553	1 432 759	439 230 312
Portugal	141 951 427	3 784 810	145 736 237
Romania	186 022 964	- 1 016 362	185 006 602
Slovenia	34 678 020	- 236 282	34 441 738
Slovakia	67 318 797	- 1 117 940	66 200 857
Finland	146 568 661	- 4 568 602	142 000 059
Sweden	- 994 794 257	1 764 298	- 993 029 959
Article 1 6 0 — Total	0	0	0

Chapter 1 7 — OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE

Figures

Title Chapter Article Item	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
1 7	OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE			
1 7 0	<i>Own resource based on non-recycled plastic packaging waste</i>	7 121 487 360	-273 335 200	6 848 152 160
	Chapter 1 7 — Total	7 121 487 360	-273 335 200	6 848 152 160

Article 1 7 0 — Own resource based on non-recycled plastic packaging waste

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
7 121 487 360	-273 335 200	6 848 152 160

Remarks

This article is intended to record the payments resulting from the application of a uniform call rate to the weight of non-recycled plastic packaging waste generated in each Member State. The uniform call rate shall be EUR 0,80 per kilogram. Certain Member States shall be entitled to annual lump-sum reductions.

Legal basis

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, ELI: <http://data.europa.eu/eli/dec/2020/2053/oj>), and in particular Article 2(1), point (c), thereof.

Council Regulation (EU, Euratom) 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 (OJ L 165, 11.5.2021, p. 15, ELI: <http://data.europa.eu/eli/reg/2021/770/oj>).

Member State	2025 estimate	Council position on DAB No 2/2025	New amount
Belgium	154 024 080	- 17 345 680	136 678 400
Bulgaria	59 670 480	- 11 535 040	48 135 440
Czechia	103 343 600	- 22 086 560	81 257 040
Denmark	135 874 480	- 1 279 440	134 595 040
Germany	1 370 871 200	- 122 361 600	1 248 509 600
Estonia	17 130 640	- 2 453 520	14 677 120
Ireland	220 703 520	- 24 416 640	196 286 880
Greece	130 187 760	- 21 391 600	108 796 160
Spain	654 971 440	152 781 920	807 753 360
France	1 463 543 440	- 68 264 000	1 395 279 440
Croatia	32 345 200	256 720	32 601 920
Italy	763 654 960	- 3 171 120	760 483 840
Cyprus	7 061 040	853 680	7 914 720
Latvia	18 513 280	- 2 254 160	16 259 120
Lithuania	36 312 640	3 352 560	39 665 200
Luxembourg	10 844 800	184 240	11 029 040
Hungary	198 784 800	10 547 920	209 332 720
Malta	9 982 500	528 960	10 511 460
Netherlands	235 090 800	- 21 511 200	213 579 600
Austria	172 293 600	- 6 795 600	165 498 000
Poland	482 851 360	- 52 671 520	430 179 840
Portugal	192 112 720	6 862 560	198 975 280
Romania	271 602 320	- 22 560 240	249 042 080
Slovenia	19 347 020	- 137 840	19 209 180
Slovakia	23 905 120	13 041 040	36 946 160
Finland	90 647 920	- 3 263 120	87 384 800
Sweden	245 816 640	- 58 245 920	187 570 720
Article 1 7 0 — Total	7 121 487 360	- 273 335 200	6 848 152 160

TITLE 4 — FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

Figures

Title Chapter	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS	76 961 995		76 961 995
4 1	DEFAULT INTEREST	5 000 000		5 000 000
4 2	FINES AND PENALTIES	101 000 000	290 575 368	391 575 368
	Title 4 — Total	182 961 995	290 575 368	473 537 363

Chapter 4 2 — FINES AND PENALTIES

Figures

Title Chapter Article Item	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
4 2	FINES AND PENALTIES			
<i>4 2 0</i>	<i>Fines in connection with the implementation of the rules on competition</i>	100 000 000	309 213 301	409 213 301
<i>4 2 1</i>	<i>Penalty payments and lump sums imposed on a Member State</i>	p.m.	35 915 569	35 915 569
<i>4 2 2</i>	<i>Fines imposed for fraud and irregularities which are damaging to the Union's financial interests</i>	p.m.		p.m.
<i>4 2 3</i>	<i>Fines in the framework of the Union's economic governance — Assigned revenue</i>	p.m.		p.m.
<i>4 2 4</i>	<i>Interest connected with fines and penalty payments</i>	1 000 000	-1 000 000	p.m.
<i>4 2 5</i>	<i>Interest, other charges due and negative returns on cancelled or reduced fines</i>	p.m.	-53 553 502	-53 553 502
<i>4 2 8</i>	<i>Other fines and penalty payments — Assigned revenue</i>	p.m.		p.m.
<i>4 2 9</i>	<i>Other non-assigned fines and penalty payments</i>	p.m.		p.m.
	Chapter 4 2 — Total	101 000 000	290 575 368	391 575 368

Article 4 2 0 — Fines in connection with the implementation of the rules on competition

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
100 000 000	309 213 301	409 213 301

Remarks

The Commission may impose fines, periodic penalty payments and other penalties on undertakings and associations of undertakings for not respecting bans or not carrying out their obligations under the Regulations enumerated below or under Articles 101 and 102 TFEU.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due if the undertaking has lodged an appeal with the Court of Justice of the European Union. The undertaking must provide the Commission with either a provisional payment or a financial guarantee covering both the principal of the debt and the interest or surcharges by the final date for payment.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/1/oj>).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (the EC merger Regulation) (OJ L 24, 29.1.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/139/oj>), and in particular Articles 14 and 15 thereof.

Regulation (EU) 2022/1925 of the European Parliament and of the Council of 14 September 2022 on contestable and fair markets in the digital sector and amending Directives (EU) 2019/1937 and (EU) 2020/1828 (Digital Markets Act) (OJ L 265, 12.10.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/1925/oj>).

Regulation (EU) 2022/2560 of the European Parliament and of the Council of 14 December 2022 on foreign subsidies distorting the internal market (OJ L 330, 23.12.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/2560/oj>).

Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).

Article 4 2 1 — Penalty payments and lump sums imposed on a Member State

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
p.m.	35 915 569	35 915 569

Remarks

This article is intended to record penalty payments and lump sums imposed on a Member State, for instance for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaties.

Legal basis

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

Article 4 2 4 — Interest connected with fines and penalty payments

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
1 000 000	-1 000 000	p.m.

Remarks

This article is intended to record accrued interest on special accounts for fines and default interest connected with fines and penalty payments, including penalty payments related to Member States.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/1/oj>).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/139/oj>), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>), and in particular Article 99 thereof.

Article 4 2 5 — Interest, other charges due and negative returns on cancelled or reduced fines

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
p.m.	-53 553 502	-53 553 502

Remarks

This article is intended to record interest due, negative returns, or any compensation due where a fine or penalty payment under the TFEU or the Euratom Treaty is cancelled or reduced by the Court of Justice of the European Union. These amounts are deducted from the revenue side of the Union budget (negative revenue).

Legal basis

Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>), and in particular Article 48 thereof.

TITLE 6 — REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

Figures

Title Chapter	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
6 0	SINGLE MARKET, INNOVATION AND DIGITAL	p.m.		p.m.
6 1	COHESION, RESILIENCE AND VALUES	p.m.		p.m.
6 2	NATURAL RESOURCES AND ENVIRONMENT	p.m.		p.m.
6 3	MIGRATION AND BORDER MANAGEMENT	p.m.		p.m.
6 4	SECURITY AND DEFENCE	p.m.		p.m.
6 5	NEIGHBOURHOOD AND THE WORLD	p.m.		p.m.
6 6	OTHER CONTRIBUTIONS AND REFUNDS	1 440 000 726	-27 658 962	1 412 341 764
6 7	COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021	p.m.		p.m.
	Title 6 — Total	1 440 000 726	-27 658 962	1 412 341 764

Chapter 6 6 — OTHER CONTRIBUTIONS AND REFUNDS

Figures

Title Chapter Article Item	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
6 6	OTHER CONTRIBUTIONS AND REFUNDS			
6 6 0	Special contributions and refunds			
6 6 0 0	EFTA contributions — Assigned revenue	p.m.		p.m.
6 6 0 1	Innovation Fund — Assigned revenue	p.m.		p.m.
6 6 0 2	Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement	1 253 125 931	-27 658 962	1 225 466 969
6 6 0 3	Contributions by the United Kingdom after the transition period	p.m.		p.m.
6 6 0 4	Contributions from the European Coal and Steel Community in liquidation	36 874 795		36 874 795
6 6 0 5	EFTA budget result	p.m.		p.m.
	<i>Article 6 6 0 — Subtotal</i>	1 290 000 726	-27 658 962	1 262 341 764
6 6 1	Solidarity mechanisms (special instruments)			
6 6 1 1	European Globalisation Adjustment Fund for Displaced Workers — Assigned revenue	p.m.		p.m.
6 6 1 2	European Union Solidarity Fund — Assigned revenue	p.m.		p.m.
	<i>Article 6 6 1 — Subtotal</i>	p.m.		p.m.
6 6 2	Decentralised agencies — Assigned revenue	p.m.		p.m.
6 6 3	Pilot projects, preparatory actions, prerogatives and other actions	p.m.		p.m.
6 6 4	Ukraine support			
6 6 4 0	Ukraine Facility — Assigned revenue	p.m.		p.m.
6 6 4 1	Ukraine Support Instrument — Assigned revenue	p.m.		p.m.
6 6 4 2	Ukraine Loan Cooperation Mechanism — Assigned Revenue	p.m.		p.m.
	<i>Article 6 6 4 — Subtotal</i>	p.m.		p.m.
6 6 8	Other contributions and refunds — Assigned revenue	p.m.		p.m.
6 6 9	Other contributions and refunds — Non-assigned revenue	150 000 000		150 000 000
	Chapter 6 6 — Total	1 440 000 726	-27 658 962	1 412 341 764

Article 6 6 0 — Special contributions and refunds

Item 6 6 0 2 — Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
1 253 125 931	-27 658 962	1 225 466 969

Remarks

This item is intended to record the net contributions from the United Kingdom resulting from the payments made in accordance with Article 148 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

The net contributions correspond to the differences between the amounts due by the United Kingdom to the Union and the amounts due by the Union to the United Kingdom.

This item also accommodates the assigned revenue included in the United Kingdom contribution to the Union budget.

The reference dates for payments by the United Kingdom to the Union or by the Union to the United Kingdom made after 31 December 2020 shall be 30 June and 31 October of every year. Payments shall be made in four equal monthly instalments for payments that have a reference date of 30 June and in eight equal monthly instalments for payments that have a reference date of 31 October. All payments shall be made by the last working day of each month, starting on the reference date or, where the reference date is not a working day, the last working day before the reference date.

Reference acts

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7, ELI: http://data.europa.eu/eli/treaty/withd_2020/sign).

SECTION III
COMMISSION

REVENUE

Figures

Title	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
3	ADMINISTRATIVE REVENUE	1 880 819 776		1 880 819 776
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	182 361 995	290 575 368	472 937 363
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.		p.m.
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	1 440 000 726	-27 658 962	1 412 341 764
	Total	3 503 182 497	262 916 406	3 766 098 903

TITLE 4 — FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

Figures

Title Chapter	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS	76 361 995		76 361 995
4 1	DEFAULT INTEREST	5 000 000		5 000 000
4 2	FINES AND PENALTIES	101 000 000	290 575 368	391 575 368
	Title 4 — Total	182 361 995	290 575 368	472 937 363

Chapter 4 2 — FINES AND PENALTIES

Figures

Title Chapter Article Item	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
4 2	FINES AND PENALTIES			
4 2 0	<i>Fines in connection with the implementation of the rules on competition</i>	100 000 000	309 213 301	409 213 301
4 2 1	<i>Penalty payments and lump sums imposed on a Member State</i>	p.m.	35 915 569	35 915 569
4 2 2	<i>Fines imposed for fraud and irregularities which are damaging to the Union's financial interests</i>	p.m.		p.m.
4 2 3	<i>Fines in the framework of the Union's economic governance — Assigned revenue</i>	p.m.		p.m.
4 2 4	<i>Interest connected with fines and penalty payments</i>	1 000 000	-1 000 000	p.m.
4 2 5	<i>Interest, other charges due and negative returns on cancelled or reduced fines</i>	p.m.	-53 553 502	-53 553 502
4 2 8	<i>Other fines and penalty payments — Assigned revenue</i>	p.m.		p.m.
4 2 9	<i>Other non-assigned fines and penalty payments</i>	p.m.		p.m.
	Chapter 4 2 — Total	101 000 000	290 575 368	391 575 368

Article 4 2 0 — *Fines in connection with the implementation of the rules on competition*

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
100 000 000	309 213 301	409 213 301

Remarks

The Commission may impose fines, periodic penalty payments and other penalties on undertakings and associations of undertakings for not respecting bans or not carrying out their obligations under the Regulations enumerated below or under Articles 101 and 102 TFEU.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due if the undertaking has lodged an appeal with the Court of Justice of the European Union. The undertaking must provide the Commission with either a provisional payment or a financial guarantee covering both the principal of the debt and interest or surcharges by the final date for payment.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/1/oj>).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (the EC Merger Regulation) (OJ L 24, 29.1.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/139/oj>), and in particular Articles 14 and 15 thereof.

Regulation (EU) 2022/1925 of the European Parliament and of the Council of 14 September 2022 on contestable and fair markets in the digital sector and amending Directives (EU) 2019/1937 and (EU) 2020/1828 (Digital Markets Act) (OJ L 265, 12.10.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/1925/oj>).

Regulation (EU) 2022/2560 of the European Parliament and of the Council of 14 December 2022 on foreign subsidies distorting the internal market (OJ L 330, 23.12.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/2560/oj>).

Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).

Article 4 2 1 — Penalty payments and lump sums imposed on a Member State

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
p.m.	35 915 569	35 915 569

Remarks

This article is intended to record penalty payments and lump sums imposed on a Member State, for instance for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaty.

Legal basis

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

Article 4 2 4 — Interest connected with fines and penalty payments

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
1 000 000	-1 000 000	p.m.

Remarks

This article is intended to record accrued interest on special accounts for fines and default interest connected with fines and penalty payments, including penalty payments related to Member States.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/1/oj>).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/139/oj>), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>), and in particular Article 99 thereof.

Article 4 2 5 — Interest, other charges due and negative returns on cancelled or reduced fines

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
p.m.	-53 553 502	-53 553 502

Remarks

This article is intended to record any interest or other charge due, including negative returns, where a fine or penalty payment under the TFEU or the Euratom Treaty is cancelled or reduced by the Court of Justice of the European Union. These amounts are deducted from the revenue side of the Union budget (negative revenue).

Legal basis

Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>), and in particular Article 48 thereof.

TITLE 6 — REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

Figures

Title Chapter	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
6 0	SINGLE MARKET, INNOVATION AND DIGITAL	p.m.		p.m.
6 1	COHESION, RESILIENCE AND VALUES	p.m.		p.m.
6 2	NATURAL RESOURCES AND ENVIRONMENT	p.m.		p.m.
6 3	MIGRATION AND BORDER MANAGEMENT	p.m.		p.m.
6 4	SECURITY AND DEFENCE	p.m.		p.m.
6 5	NEIGHBOURHOOD AND THE WORLD	p.m.		p.m.
6 6	OTHER CONTRIBUTIONS AND REFUNDS	1 440 000 726	-27 658 962	1 412 341 764
6 7	COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021	p.m.		p.m.
	Title 6 — Total	1 440 000 726	-27 658 962	1 412 341 764

Chapter 6 6 — OTHER CONTRIBUTIONS AND REFUNDS

Figures

Title Chapter Article Item	Heading	2025 estimate	Council position on DAB No 2/2025	New amount
6 6	OTHER CONTRIBUTIONS AND REFUNDS			
6 6 0	Special contributions and refunds			
6 6 0 0	EFTA contributions — Assigned revenue	p.m.		p.m.
6 6 0 1	Innovation Fund — Assigned revenue	p.m.		p.m.
6 6 0 2	Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement	1 253 125 931	-27 658 962	1 225 466 969
6 6 0 3	Contributions by the United Kingdom after the transition period	p.m.		p.m.
6 6 0 4	Contributions from the European Coal and Steel Community (ECSC) in liquidation	36 874 795		36 874 795
6 6 0 5	EFTA budget result	p.m.		p.m.
	<i>Article 6 6 0 — Subtotal</i>	1 290 000 726	-27 658 962	1 262 341 764
6 6 1	Solidarity mechanisms (special instruments)			
6 6 1 1	European Globalisation Adjustment Fund for Displaced Workers — Assigned revenue	p.m.		p.m.
6 6 1 2	European Union Solidarity Fund — Assigned revenue	p.m.		p.m.
	<i>Article 6 6 1 — Subtotal</i>	p.m.		p.m.
6 6 2	Decentralised agencies — Assigned revenue	p.m.		p.m.
6 6 3	Pilot projects, preparatory actions, prerogatives and other actions	p.m.		p.m.
6 6 4	Ukraine support			
6 6 4 0	Ukraine Facility — Assigned revenue	p.m.		p.m.
6 6 4 1	Ukraine Support Instrument — Assigned revenue	p.m.		p.m.
6 6 4 2	Ukraine Loan Cooperation Mechanism — Assigned Revenue	p.m.		p.m.
	<i>Article 6 6 4 — Subtotal</i>	p.m.		p.m.
6 6 8	Other contributions and refunds — Assigned revenue	p.m.		p.m.
6 6 9	Other contributions and refunds — Non-assigned revenue	150 000 000		150 000 000
	Chapter 6 6 — Total	1 440 000 726	-27 658 962	1 412 341 764

Article 6 6 0 — Special contributions and refunds

Item 6 6 0 2 — Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement

Figures

2025 estimate	Council position on DAB No 2/2025	New amount
1 253 125 931	-27 658 962	1 225 466 969

Remarks

This item is intended to record the net contributions from the United Kingdom resulting from the payments made in accordance with Article 148 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

The net contributions correspond to the differences between the amounts due by the United Kingdom to the Union and the amounts due by the Union to the United Kingdom.

This item also accommodates the assigned revenue included in the United Kingdom's contribution to the Union budget.

The reference dates for payments by the United Kingdom to the Union or by the Union to the United Kingdom made after 31 December 2020 shall be 30 June and 31 October of every year. Payments shall be made in four equal monthly instalments for payments that have a reference date of 30 June and in eight equal monthly instalments for payments that have a reference date of 31 October. All payments shall be made by the last working day of each month, starting on the reference date or, where the reference date is not a working day, the last working day before the reference date.

Reference acts

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7, ELI: http://data.europa.eu/eli/treaty/withd_2020/sign).

EXPENDITURE

Figures

Title	Heading	2025 appropriations		Council position on DAB No 2/2025		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	Research and Innovation	13 546 410 903	12 045 500 939			13 546 410 903	12 045 500 939
02	European Strategic Investments	4 566 934 452	5 220 725 178			4 566 934 452	5 220 725 178
	Reserves(30 02 02)	1 791 000	1 791 000			1 791 000	1 791 000
		4 568 725 452	5 222 516 178			4 568 725 452	5 222 516 178
03	Single Market	992 170 303	963 187 671	60 000 000		1 052 170 303	963 187 671
	Reserves(30 02 02)	863 000	863 000			863 000	863 000
		993 033 303	964 050 671			1 053 033 303	964 050 671
04	Space	2 371 893 249	2 228 578 249			2 371 893 249	2 228 578 249
05	Regional Development and Cohesion	49 215 830 809	22 744 197 615			49 215 830 809	22 744 197 615
	Reserves(30 02 02)		3 000 000 000				3 000 000 000
			25 744 197 615				25 744 197 615
06	Recovery and Resilience	6 185 249 512	6 071 211 850	3 335 000	1 000 500	6 188 584 512	6 072 212 350
	Reserves(30 02 02)	405 000	81 000			405 000	81 000
		6 185 654 512	6 071 292 850			6 188 989 512	6 072 293 350
07	Investing in People, Social Cohesion and Values	22 578 690 359	12 629 688 472			22 578 690 359	12 629 688 472
08	Agriculture and Maritime Policy	54 275 729 627	51 323 915 051		3 514 000 000	54 275 729 627	54 837 915 051
	Reserves(30 02 02)	59 970 000	41 620 000			59 970 000	41 620 000
		54 335 699 627	51 365 535 051			54 335 699 627	54 879 535 051
09	Environment and Climate Action	2 387 733 244	718 090 328	8 350 000		2 396 083 244	718 090 328
	Reserves(30 02 02)	7 884 723	7 884 723			7 884 723	7 884 723
		2 395 617 967	725 975 051			2 403 967 967	725 975 051
10	Migration	2 102 838 998	1 399 443 074			2 102 838 998	1 399 443 074
11	Border Management	2 611 565 026	1 727 760 680	-68 350 000		2 543 215 026	1 727 760 680
	Reserves(30 02 02)	76 744 000	76 744 000			76 744 000	76 744 000
		2 688 309 026	1 804 504 680			2 619 959 026	1 804 504 680
12	Security	777 565 635	702 765 087			777 565 635	702 765 087
	Reserves(30 02 02)	15 758 000	15 758 000			15 758 000	15 758 000
		793 323 635	718 523 087			793 323 635	718 523 087
13	Defence	1 837 329 625	1 422 695 607			1 837 329 625	1 422 695 607
	Reserves(30 01 01)	1 936 000	1 936 000			1 936 000	1 936 000
		1 839 265 625	1 424 631 607			1 839 265 625	1 424 631 607
14	External Action	13 639 588 325	12 239 680 189			13 639 588 325	12 239 680 189
15	Pre-accession Assistance	2 668 657 472	2 186 577 786			2 668 657 472	2 186 577 786
16	Expenditure outside the annual ceilings set out in the Multiannual Financial Framework	4 370 386 642	3 328 576 975			4 370 386 642	3 328 576 975
20	Administrative expenditure of the European Commission	4 453 513 702	4 453 513 702			4 453 513 702	4 453 513 702
	Reserves(30 01 01)	3 771 288	3 771 288			3 771 288	3 771 288
		4 457 284 990	4 457 284 990			4 457 284 990	4 457 284 990
21	European Schools and Pensions	3 123 166 218	3 123 166 218			3 123 166 218	3 123 166 218
30	Reserves	2 468 602 448	5 415 467 878			2 468 602 448	5 415 467 878
	Total	194 173 856 549	149 944 742 549	3 335 000	3 515 000 500	194 177 191 549	153 459 743 049
	Of which Reserves: 30 01 01, 30 02 02	169 123 011	3 150 449 011			169 123 011	3 150 449 011

TITLE 03 — SINGLE MARKET

Figures

Title Chapter	Heading	FF	2025 appropriations		Council position on DAB No 2/2025		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
03 01	Support administrative expenditure of the 'Single Market' cluster	1	28 458 116	28 458 116			28 458 116	28 458 116
03 02	Single Market Programme	1	585 420 884	587 296 046			585 420 884	587 296 046
03 03	Union Anti-Fraud Programme	1	27 351 001	30 633 000			27 351 001	30 633 000
03 04	Cooperation in the field of taxation (Fiscalis)	1	38 900 876	30 538 313			38 900 876	30 538 313
03 05	Cooperation in the field of customs (Customs)	1	138 129 000	112 361 841	60 000 000		198 129 000	112 361 841
03 10	Decentralised agencies	1	153 610 426	153 610 426			153 610 426	153 610 426
	Reserves(30 02 02)		863 000	863 000			863 000	863 000
			154 473 426	154 473 426			154 473 426	154 473 426
03 20	Pilot projects, preparatory actions, prerogatives and other actions	1	20 300 000	20 289 929			20 300 000	20 289 929
	Title 03 — Total		992 170 303	963 187 671	60 000 000		1 052 170 303	963 187 671
	Reserves(30 02 02)		863 000	863 000			863 000	863 000
	Total including reserves		993 033 303	964 050 671			1 053 033 303	964 050 671

Chapter 03 05 — COOPERATION IN THE FIELD OF CUSTOMS (CUSTOMS)

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations		Council position on DAB No 2/2025		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
03 05	Cooperation in the field of customs (Customs)							
03 05 01	Cooperation in the field of customs (Customs)	1	138 129 000	112 361 841	60 000 000		198 129 000	112 361 841
03 05 99	Completion of previous programmes and activities							
03 05 99 01	Completion of previous programmes in the field of customs (prior to 2021)	1	p.m.	p.m.			p.m.	p.m.
	<i>Article 03 05 99 — Subtotal</i>		p.m.	p.m.			p.m.	p.m.
	Chapter 03 05 — Total		138 129 000	112 361 841	60 000 000		198 129 000	112 361 841

Remarks

Appropriations under this chapter are intended to cover expenditure to support the customs union and customs authorities to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade, while facilitating legitimate business activity.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, and any other assigned revenue, entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Legal basis

Regulation (EU) 2021/444 of the European Parliament and of the Council of 11 March 2021 establishing the Customs programme for cooperation in the field of customs and repealing Regulation (EU) No 1294/2013 (OJ L 87, 15.3.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/444/oj>).

Article 03 05 01 — Cooperation in the field of customs (Customs)

Figures

2025 appropriations		Council position on DAB No 2/2025		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
138 129 000	112 361 841	60 000 000		198 129 000	112 361 841

Remarks

This appropriation is intended to cover meetings and similar ad hoc events; project-based structured collaboration; IT capacity building actions (in particular the development and operation of European electronic systems); human competency and capacity building actions; support and other actions, including:

preparation, monitoring, control, audit, evaluation and other activities for managing the Customs programme and evaluating the achievement of its objectives,

- studies,
- meetings of experts,
- information and communication actions,
- innovation activities, in particular proof-of-concepts, pilots and prototyping initiatives,
- jointly developed communication actions,
- expenses linked to information technology networks focusing on information processing and exchange, including corporate information technology tools and other technical and administrative assistance needed in connection with the management of the Customs programme,
- any other action necessary for attaining, or in support of, the objectives of the Customs programme.

Assigned revenue (origin, estimated amounts and corresponding article or item of the statement of revenue).

Candidate countries and Western Balkan potential candidates	1 547 000	6 03 3
Other countries	1 599 711	6 03 3
Other assigned revenue	1 963 344	6 03 3

TITLE 06 — RECOVERY AND RESILIENCE

Figures

Title Chapter	Heading	FF	2025 appropriations		Council position on DAB No 2/2025		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
06 01	Support administrative expenditure of the 'Recovery and Resilience' cluster	2	34 835 007	34 835 007			34 835 007	34 835 007
06 02	Recovery and Resilience Facility and Technical Support Instrument	2	123 790 999	122 687 647			123 790 999	122 687 647
06 03	Protection of the euro against counterfeiting	2	902 450	870 000			902 450	870 000
06 04	European Union Recovery Instrument (EURI)	2	4 961 000 000	4 961 000 000			4 961 000 000	4 961 000 000
06 05	Union Civil Protection Mechanism	2	211 321 354	107 500 000			211 321 354	107 500 000
06 06	EU4Health Programme	2	555 939 966	558 000 000			555 939 966	558 000 000
06 07	Emergency support within the Union	2	p.m.	1 000 000			p.m.	1 000 000
06 10	Decentralised agencies Reserves(30 02 02)	2	285 120 009 405 000 285 525 009	273 269 196 81 000 273 350 196			285 120 009 405 000 285 525 009	273 269 196 81 000 273 350 196
06 20	Pilot projects, preparatory actions, prerogatives and other actions	2	12 339 727	12 050 000	3 335 000	1 000 500	15 674 727	13 050 500
	Title 06 — Total		6 185 249 512	6 071 211 850	3 335 000	1 000 500	6 188 584 512	6 072 212 350
	Reserves(30 02 02)		405 000	81 000			405 000	81 000
	Total including reserves		6 185 654 512	6 071 292 850			6 188 989 512	6 072 293 350

Chapter 06 20 — PILOT PROJECTS, PREPARATORY ACTIONS, PREROGATIVES AND OTHER ACTIONS

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations		Council position on DAB No 2/2025		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
06 20	Pilot projects, preparatory actions, prerogatives and other actions							
06 20 01	Pilot projects	2.2	p.m.	p.m.			p.m.	p.m.
06 20 04	Actions financed under the prerogatives of the Commission and specific powers conferred on the Commission							
06 20 04 01	Coordination and surveillance of, and communication on, the economic and monetary union, including the euro	2.2	12 339 727	12 050 000	3 335 000	1 000 500	15 674 727	13 050 500
	<i>Article 06 20 04 — Subtotal</i>		12 339 727	12 050 000	3 335 000	1 000 500	15 674 727	13 050 500
	Chapter 06 20 — Total		12 339 727	12 050 000	3 335 000	1 000 500	15 674 727	13 050 500

Article 06 20 04 — Actions financed under the prerogatives of the Commission and specific powers conferred on the Commission

Remarks

This appropriation is intended to finance expenditure related to tasks resulting from the Commission's prerogatives at institutional level.

Legal basis

Article 58(2), point (d) of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).

Item 06 20 04 01 — Coordination and surveillance of, and communication on, the economic and monetary union, including the euro

Figures

2025 appropriations		Council position on DAB No 2/2025		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
12 339 727	12 050 000	3 335 000	1 000 500	15 674 727	13 050 500

Remarks

This appropriation is intended to cover the cost of carrying out the Joint Harmonised EU Programme of Business and Consumer Surveys in the Member States and candidate countries. The programme was initiated by a Commission Decision in November 1961 and was modified through subsequent Council and Commission decisions. It was last approved by Commission Decision C(97) 2241 of 15 July 1997 and last presented in the Commission Communication C(2016) 6634 of 20 October 2016.

This appropriation is also intended to cover the cost of studies, workshops, conferences, analyses, evaluations, publications, technical assistance, the purchase and maintenance of databases, software, equipment and the part-financing and support of measures relating to:

- fiscal policy surveillance including the monitoring of fiscal positions,
- the assessment of transposition and application by the Member States of the Union fiscal governance framework supporting the functioning of the economic and monetary union (EMU),
- economic monitoring and analysis of economic policies,
- the external aspects of the EMU,
- economic developments in the euro area,
- monitoring structural reforms and improving the operation of markets in the EMU and in the Union,
- coordination with financial institutions and analysis and development of financial markets, and borrowing and lending operations involving Member States,
- the facility providing financial assistance for Member States' balance of payments,
- cooperation with economic operators and decision-makers in the fields mentioned in the preceding indents,
- deepening and expanding the EMU,
- the purchase of equipment, software development, maintenance and related training for the protection of the euro against counterfeiting.

This appropriation is also intended to cover the funding of priority information measures on Union policies on all aspects of the rules and functioning of the EMU, as well as on the benefits of closer policy coordination and structural reforms, and to address information needs of key stakeholders and citizens, in relation to the EMU.

This measure is designed to be an effective channel of communication and dialogue between the citizens of the Union and the Union institutions, and to take account of specific national and regional characteristics, where appropriate in cooperation with the Member State authorities. Emphasis will also be placed on preparing citizens for the introduction of the euro in Member States planning for its introduction.

It includes:

- the development of communication activities at central level (brochures, leaflets, newsletters, website design, development and maintenance, social media, exhibitions, stands, conferences, seminars, audio-visual products, opinion polls, surveys, studies, promotional material, coin design competitions, twinning programmes, training etc.), and similar activities at national and regional levels implemented in cooperation with the Commission's Representations,
- partnership agreements with Member States that wish to provide information about the euro or the EMU,
- cooperation and networking with Member States in the appropriate forums,
- communication initiatives in third countries, in particular to point out the international role of the euro and the value of financial integration.

The implementation of the Commission's communication strategy takes place in close coordination with the Member States and the European Parliament.

The Commission adopts a strategy and an annual work plan drawing on the orientations set out in its Communication of 11 August 2004 (COM(2004) 552) and it reports regularly to the relevant committee of the European Parliament on the implementation of the strategy and on planning for the coming year.

Reference acts

Commission Decision C(1997) 2241 of 15 July 1997 approving the Joint Harmonized EU Programme of Business and Consumer Surveys, in combination with Commission communications COM(2000) 770 of 29 November 2000, COM(2006) 379 of 12 July 2006, SEC(2012) 227 of 4 April 2012 and C(2016) 6634 of 20 October 2016, which serve to update the initial decision *inter alia* in terms of its geographical scope.

Commission Decision 2005/37/EC of 29 October 2004 establishing the European Technical and Scientific Centre (ETSC) and providing for coordination of technical actions to protect euro coins against counterfeiting (OJ L 19, 21.1.2005, p. 73, ELI: [http://data.europa.eu/eli/dec/2005/37\(1\)/oj](http://data.europa.eu/eli/dec/2005/37(1)/oj)).

TITLE 08 — AGRICULTURE AND MARITIME POLICY

Figures

Title Chapter	Heading	FF	2025 appropriations		Council position on DAB No 2/2025		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
08 01	Support administrative expenditure of the 'Agriculture and Maritime Policy' cluster	3	12 881 750	12 881 750			12 881 750	12 881 750
08 02	European Agricultural Guarantee Fund (EAGF)	3	39 973 194 597	40 028 020 016			39 973 194 597	40 028 020 016
08 03	European Agricultural Fund for Rural Development (EAFRD)	3	13 223 936 938	10 494 954 516		3 514 000 000	13 223 936 938	14 008 954 516
08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	3	937 704 820	652 519 747			937 704 820	652 519 747
08 05	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs) Reserves(30 02 02)	3	96 761 000	99 826 000			96 761 000	99 826 000
			59 970 000	41 620 000			59 970 000	41 620 000
			156 731 000	141 446 000			156 731 000	141 446 000
08 10	Decentralised agencies	3	30 250 522	30 250 522			30 250 522	30 250 522
08 20	Pilot projects, preparatory actions, prerogatives and other actions	3	1 000 000	5 462 500			1 000 000	5 462 500
	Title 08 — Total		54 275 729 627	51 323 915 051		3 514 000 000	54 275 729 627	54 837 915 051
	Reserves(30 02 02)		59 970 000	41 620 000			59 970 000	41 620 000
	Total including reserves		54 335 699 627	51 365 535 051			54 335 699 627	54 879 535 051

Chapter 08 03 — EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (EAFRD)

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations		Council position on DAB No 2/2025		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
08 03	European Agricultural Fund for Rural Development (EAFRD)							
08 03 01	Rural development types of interventions							
08 03 01 01	Rural development types of interventions under the CAP Strategic Plans	3.2	13 195 687 778	6 200 000 000		1 784 000 000	13 195 687 778	7 984 000 000
08 03 01 02	Rural development types of interventions — 2014-2022 programmes	3.2	p.m.	4 275 000 000		1 730 000 000	p.m.	6 005 000 000
08 03 01 03	Rural development types of interventions financed from the European Union Recovery Instrument (EURI)	3.2	p.m.	p.m.			p.m.	p.m.
	<i>Article 08 03 01 — Subtotal</i>		13 195 687 778	10 475 000 000		3 514 000 000	13 195 687 778	13 989 000 000
08 03 02	European Agricultural Fund for Rural Development (EAFRD) — Operational technical assistance	3.2	28 249 160	19 954 516			28 249 160	19 954 516
08 03 03	European Agricultural Fund for Rural Development (EAFRD) — Operational technical assistance financed from the European Union Recovery Instrument (EURI)	3.2	p.m.	p.m.			p.m.	p.m.
08 03 04	InvestEU Fund — Contribution from the EAFRD	3.2	p.m.	p.m.			p.m.	p.m.
08 03 99	Completion of previous programmes and activities							
08 03 99 01	Completion of previous rural development programmes — Operational expenditure (prior to 2014)	3.2	p.m.	p.m.			p.m.	p.m.
08 03 99 02	Completion of the European Agricultural Fund for Rural Development (EAFRD) — Operational technical assistance (prior to 2021)	3.2	p.m.	p.m.			p.m.	p.m.
	<i>Article 08 03 99 — Subtotal</i>		p.m.	p.m.			p.m.	p.m.
	Chapter 08 03 — Total		13 223 936 938	10 494 954 516		3 514 000 000	13 223 936 938	14 008 954 516

Remarks

Appropriations under this chapter are intended to cover the financing of the CAP Strategic Plans interventions funded by the European Agricultural Fund for Rural Development (EAFRD) under the programming period 2023-2027, as well as 2014-2020 programmes in accordance with Regulation (EU) No 1305/2013 that are extended to 2021 and 2022 under transitional rules set out by Regulation (EU) 2020/2220. Those appropriations may also be used for covering any outstanding payments for EAFRD measures prior to 2014 and for financing technical assistance at the initiative of the Commission within the limit of 0,25 % of the EAFRD envelope.

The EAFRD delivers specific climate and environmental public goods, improves the competitiveness of the agriculture and forestry sectors, and promotes the diversification of economic activity and quality of life and work in rural areas including areas with specific constraints.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes, and any other assigned revenue, entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

In addition, and in accordance with Regulation (EU) 2020/2094, external assigned revenue resulting from proceeds of the Next Generation EU / European Union Recovery Instrument entered in the statement of revenue gave rise to the provision of appropriations for this programme under this chapter for a total amount of EUR 8 070 486 840 in commitments in 2021 and 2022.

Legal basis

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320, ELI: <http://data.europa.eu/eli/reg/2013/1303/oj>).

Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487, ELI: <http://data.europa.eu/eli/reg/2013/1305/oj>).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549, ELI: <http://data.europa.eu/eli/reg/2013/1306/oj>).

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433I, 22.12.2020, p. 23, ELI: <http://data.europa.eu/eli/reg/2020/2094/oj>).

Regulation (EU) 2020/2220 of the European Parliament and of the Council of 23 December 2020 laying down certain transitional provisions for support from the European Agricultural Fund for Rural Development (EAFRD) and from the European Agricultural Guarantee Fund (EAGF) in the years 2021 and 2022 and amending Regulations (EU) No 1305/2013, (EU) No 1306/2013 and (EU) No 1307/2013 as regards resources and application in the years 2021 and 2022 and Regulation (EU) No 1308/2013 as regards resources and the distribution of such support in respect of the years 2021 and 2022 (OJ L 437, 28.12.2020, p. 1, ELI: <http://data.europa.eu/eli/reg/2020/2220/oj>).

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30, ELI: <http://data.europa.eu/eli/reg/2021/523/oj>).

Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013 (OJ L 435, 6.12.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/2115/oj>).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187, ELI: <http://data.europa.eu/eli/reg/2021/2116/oj>).

Article 08 03 01 — Rural development types of interventions

Item 08 03 01 01 — Rural development types of interventions under the CAP Strategic Plans

Figures

2025 appropriations		Council position on DAB No 2/2025		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
13 195 687 778	6 200 000 000		1 784 000 000	13 195 687 778	7 984 000 000

Remarks

This appropriation is intended to cover the different types of interventions for rural development financed by the EAFRD in accordance with the Member States' CAP Strategic Plans for the programming period 2023-2027.

Item 08 03 01 02 — Rural development types of interventions — 2014-2022 programmes

Figures

2025 appropriations		Council position on DAB No 2/2025		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
p.m.	4 275 000 000		1 730 000 000	p.m.	6 005 000 000

Remarks

This appropriation is intended to cover the financing of rural development programmes for the period 2014-2020 under the EAFRD in accordance with Regulation (EU) No 1305/2013, extended to 2021 and 2022 pursuant to Regulation (EU) 2020/2220.

TITLE 09 — ENVIRONMENT AND CLIMATE ACTION

Figures

Title Chapter	Heading	FF	2025 appropriations		Council position on DAB No 2/2025		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
09 01	Support administrative expenditure of the 'Environment and Climate Action' Cluster	3	27 810 647	27 810 647			27 810 647	27 810 647
09 02	Programme for the Environment and Climate Action (LIFE)	3	748 208 802	568 672 893			748 208 802	568 672 893
09 03	Just Transition Fund (JTF)	3	1 513 991 893	6 459 302			1 513 991 893	6 459 302
09 04	Public sector loan facility under the Just Transition Mechanism (JTM)	3	p.m.	25 000 000			p.m.	25 000 000
09 05	Social Climate Fund (SCF)	3	p.m.	p.m.			p.m.	p.m.
09 10	Decentralised agencies	3	69 321 902	69 321 902			69 321 902	69 321 902
	Reserves(30 02 02)		7 884 723	7 884 723			7 884 723	7 884 723
			77 206 625	77 206 625			77 206 625	77 206 625
09 20	Pilot projects, preparatory actions, prerogatives and other actions	3	28 400 000	20 825 584	8 350 000		36 750 000	20 825 584
	Title 09 — Total		2 387 733 244	718 090 328	8 350 000		2 396 083 244	718 090 328
	Reserves(30 02 02)		7 884 723	7 884 723			7 884 723	7 884 723
	Total including reserves		2 395 617 967	725 975 051			2 403 967 967	725 975 051

Chapter 09 20 — PILOT PROJECTS, PREPARATORY ACTIONS, PREROGATIVES AND OTHER ACTIONS

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations		Council position on DAB No 2/2025		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
09 20	Pilot projects, preparatory actions, prerogatives and other actions							
09 20 01	<i>Pilot projects</i>	3.2	p.m.	2 625 490			p.m.	2 625 490
09 20 02	<i>Preparatory actions</i>	3.2	2 000 000	2 257 220			2 000 000	2 257 220
09 20 04	<i>Actions financed under the prerogatives of the Commission and specific powers conferred on the Commission</i>							
09 20 04 01	Carbon Border Adjustment Mechanism	3.2	26 400 000	15 942 874	8 350 000		34 750 000	15 942 874
	<i>Article 09 20 04 — Subtotal</i>		26 400 000	15 942 874	8 350 000		34 750 000	15 942 874
	Chapter 09 20 — Total		28 400 000	20 825 584	8 350 000		36 750 000	20 825 584

Article 09 20 04 — Actions financed under the prerogatives of the Commission and specific powers conferred on the Commission

Remarks

This appropriation is intended to finance expenditure related to tasks resulting from the Commission’s prerogatives at institutional level.

Legal basis

Article 58(2), point (d) of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>).

Item 09 20 04 01 — Carbon Border Adjustment Mechanism

Figures

2025 appropriations		Council position on DAB No 2/2025		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
26 400 000	15 942 874	8 350 000		34 750 000	15 942 874

Remarks

This appropriation is intended to cover the costs of the implementation of the carbon border adjustment mechanism (‘CBAM’).

The CBAM is intended to address greenhouse gas emissions embedded in the goods covered by Regulation (EU) 2023/956 of the European Parliament and of the Council, upon their importation into the customs territory of the Union, in order to prevent the risk of carbon leakage. The CBAM will complement the system established for greenhouse gas emission allowance trading within the Union by Directive 2003/87/EC by applying an equivalent set of rules to imports into the customs territory of the Union of goods covered by Regulation (EU) 2023/956.

Legal basis

Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52, ELI: <http://data.europa.eu/eli/reg/2023/956/oj>).

TITLE 11 — BORDER MANAGEMENT

Figures

Title Chapter	Heading	FF	2025 appropriations		Council position on DAB No 2/2025		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
11 01	Support administrative expenditure of the 'Border Management' cluster	4	2 234 000	2 234 000			2 234 000	2 234 000
11 02	Integrated Border Management Fund (IBMF) — Instrument for Financial Support for Border Management and Visa Policy	4	1 232 560 499	459 393 388			1 232 560 499	459 393 388
11 03	Integrated Border Management Fund (IBMF) — Instrument for financial support for customs control equipment	4	146 564 000	55 790 910	-68 350 000		78 214 000	55 790 910
11 10	Decentralised agencies Reserves(30 02 02)	4	1 230 206 527 76 744 000 1 306 950 527	1 210 342 382 76 744 000 1 287 086 382			1 230 206 527 76 744 000 1 306 950 527	1 210 342 382 76 744 000 1 287 086 382
	Title 11 — Total		2 611 565 026	1 727 760 680	-68 350 000		2 543 215 026	1 727 760 680
	Reserves(30 02 02)		76 744 000	76 744 000			76 744 000	76 744 000
	Total including reserves		2 688 309 026	1 804 504 680			2 619 959 026	1 804 504 680

Chapter 11 03 — INTEGRATED BORDER MANAGEMENT FUND (IBMF) — INSTRUMENT FOR FINANCIAL SUPPORT FOR CUSTOMS CONTROL EQUIPMENT

Figures

Title Chapter Article Item	Heading	FF	2025 appropriations		Council position on DAB No 2/2025		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
11 03	Integrated Border Management Fund (IBMF) — Instrument for financial support for customs control equipment							
11 03 01	<i>Instrument for financial support for customs control equipment</i>	4	146 564 000	55 790 910	-68 350 000		78 214 000	55 790 910
	Chapter 11 03 — Total		146 564 000	55 790 910	-68 350 000		78 214 000	55 790 910

Remarks

Appropriations under this chapter are intended to cover the financial support for customs control equipment to support the customs union and customs authorities to protect the financial and economic interests of the Union and its Member States, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade while facilitating legitimate business activity. The Instrument for financial support for customs control equipment contributes to adequate and equivalent customs controls through the purchase, maintenance and upgrade of relevant and reliable state-of-the-art customs control equipment.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the Western Balkan potential candidates, or other third countries) for participating in Union programmes and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Legal basis

Regulation (EU) 2021/1077 of the European Parliament and of the Council of 24 June 2021 establishing, as part of the Integrated Border Management Fund, the instrument for financial support for customs control equipment (OJ L 234, 2.7.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1077/oj>).

Article 11 03 01 — Instrument for financial support for customs control equipment

Figures

2025 appropriations		Council position on DAB No 2/2025		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
146 564 000	55 790 910	-68 350 000		78 214 000	55 790 910

Remarks

This appropriation is intended to support the purchase, maintenance and upgrade of customs controls equipment that has one or more of the following customs control purposes:

- non-intrusive inspection;
- indication of hidden objects on humans;
- radiation detection and nuclide identification;
- analysis of samples in laboratories;
- sampling and field analysis of samples;
- handheld search.

In addition, the Instrument for financial support for customs control equipment (the ‘Instrument’) may also cover the purchase, maintenance and upgrade of customs controls equipment for testing new pieces of equipment or new functionalities in operational conditions. The Instrument may also cover expenses for preparation, monitoring, control, audit, evaluation and other activities for managing the Instrument and evaluating the achievement of its objectives.

The Instrument may, moreover, cover expenses related to studies, meetings of experts, information and communication actions that are related to the objectives of the Instrument, as well as expenses linked to information technology networks focusing on information processing and exchange, including corporate information technology tools and other technical and administrative assistance needed in connection with the management of the Instrument.

STAFF

S 03 — Bodies set up by the European Union and having legal personality

S 03 01 — Decentralised agencies

S 03 01 33 — Anti-Money-Laundering Authority (AMLA)

Function group and grade	Authority for Anti-Money Laundering and Countering the Financing of Terrorism (AMLA)					
	Budget 2025		Council position on DAB No 2/2025		Budget 2025 (incl. DAB 2/2025)	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16		6				6
AD 15						
AD 14		5				5
AD 13		1				1
AD 12		6				6
AD 11		4				4
AD 10		10				10
AD 9						
AD 8		8				8
AD 7		3		30		33
AD 6		5				5
AD 5		10				10
<i>AD Subtotal</i>		<i>58</i>		<i>30</i>		<i>88</i>
AST 11						
AST 10						
AST 9						
AST 8		2				2
AST 7						
AST 6						
AST 5				2		2
AST 4						
AST 3		6		-2		4
AST 2						
AST 1						
<i>AST Subtotal</i>		<i>8</i>				<i>8</i>
AST/SC 6						
AST/SC 5						
AST/SC 4						
AST/SC 3						
AST/SC 2						
AST/SC 1						
<i>AST/SC Subtotal</i>						
Total		66		30		96
Grand total	66		30		96	