

Brussels, 10 November 2015
(OR. en)

13439/15

BUDGET 37

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 8 to the general budget for 2015: Own Resources and European Data Protection Supervisor
– *Council position of 10 November 2015*

I. INTRODUCTION

On 20 October 2015, the Commission submitted to the Council draft amending budget (DAB) No 8 to the general budget for 2015.

This DAB concerns mainly the revision of the forecast of own resources that the Commission undertakes before the end of October each year, in accordance with Article 16 of Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000. As a result of this revision, the proposed DAB includes the following elements:

- the upward revision (EUR 0.8 billion) of the forecast of traditional own resources (customs duties);
- the budgeting of the remainder of the 2014 VAT and GNI own resources balances (EUR 5.7 billion);
- the budgeting of the 2015 VAT and GNI own resources balances (EUR 1.4 billion).

Moreover, this DAB includes an update of the forecast for other revenue (EUR 1.5 billion).

Finally, a reduction of EUR 123 474 in both commitment and payment appropriations in the budget of the European Data Protection Supervisor is also included in this DAB.

The overall impact in terms of revenue is a decrease in the GNI based contribution of EUR 9.4 billion.

II. CONCLUSION

On 10 November 2015, the Council adopted its position on DAB No 8/2015 as set out in the ANNEX.

TECHNICAL ANNEX

VOLUME 1

TOTAL REVENUE

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

**Appropriations to be covered during the financial year 2015
pursuant to Article 1 of Council Decision 2007/436/EC, Euratom of 7 June 2007
on the system of the European Communities' own resources**

EXPENDITURE

Description	Budget 2015 ¹	Budget 2014 ²	Change (%)
1. Smart and inclusive growth	66 853 308 910	65 300 076 773	+ 2,38
2. Sustainable growth: natural resources	55 998 594 804	56 443 752 595	– 0,79
3. Security and citizenship	1 929 165 795	1 665 510 850	+ 15,83
4. Global Europe	7 422 489 907	6 840 903 616	+ 8,50
5. Administration	8 658 632 705	8 405 389 881	+ 3,01
6. Compensation	p.m.	28 600 000	—
Special instruments	418 230 818	350 000 000	+ 19,49
Total expenditure³	141 280 422 939	139 034 233 715	+ 1,62

REVENUE

Description	Budget 2015 ¹	Budget 2014 ²	Change (%)
Miscellaneous revenue (Titles 4 to 9)	3 045 497 557	5 545 428 277	– 45,08
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 434 557 708	1 005 406 925	+ 42,68
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	p.m.	—
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	7 133 244 000	4 095 463 000	+ 74,17
Total revenue for Titles 3 to 9	11 613 299 265	10 646 298 202	+ 9,08
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	18 759 400 000	16 084 600 000	+ 16,63
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	18 023 353 946	17 689 735 350	+ 1,89
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	92 884 369 728	94 613 600 163	– 1,83
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom ⁴	129 667 123 674	128 387 935 513	+ 1,00
Total revenue³	141 280 422 939	139 034 233 715	+ 1,62

¹ The figures in this column correspond to those in the 2015 budget (OJ L 69, 13.3.2015) plus AB No 1 to 7/2015 and Council position on DAB No 8/2015.

² The figures in this column correspond to those in the 2014 budget (OJ L 51, 20.2.2014, p. 1) plus AB No 1/2014 to No 7/2014.

³ The third subparagraph of Article 310(1) of the Treaty on the Functioning of the European Union reads: "The revenue and expenditure shown in the budget shall be in balance".

⁴ The own resources for the 2015 budget are determined on the basis of the budget forecasts adopted at the 163th meeting of the Advisory Committee on Own Resources on 19 May 2015.

TABLE 1

**Calculation of capping of harmonised value added tax (VAT) bases
pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom**

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 ¹	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 706 142 000	4 044 908 000	50	2 022 454 000	1 706 142 000	
Bulgaria	198 876 547	412 388 025	50	206 194 013	198 876 547	
Czech Republic	647 411 520	1 429 950 658	50	714 975 329	647 411 520	
Denmark	1 009 757 767	2 691 551 852	50	1 345 775 926	1 009 757 767	
Germany	12 589 972 422	29 998 426 500	50	14 999 213 250	12 589 972 422	
Estonia	94 993 380	195 941 500	50	97 970 750	94 993 380	
Ireland	716 534 000	1 605 484 000	50	802 742 000	716 534 000	
Greece	721 214 000	1 758 757 000	50	879 378 500	721 214 000	
Spain	4 426 469 500	10 723 591 000	50	5 361 795 500	4 426 469 500	
France	9 641 876 785	21 697 735 000	50	10 848 867 500	9 641 876 785	
Croatia	254 557 226	414 701 663	50	207 350 832	207 350 832	Croatia
Italy	5 678 630 500	15 782 177 500	50	7 891 088 750	5 678 630 500	
Cyprus	104 197 550	162 048 000	50	81 024 000	81 024 000	Cyprus
Latvia	89 467 685	245 937 500	50	122 968 750	89 467 685	
Lithuania	141 763 284	363 756 951	50	181 878 476	141 763 284	
Luxembourg	291 317 000	302 768 000	50	151 384 000	151 384 000	Luxembourg
Hungary	424 456 952	1 028 794 578	50	514 397 289	424 456 952	
Malta	57 656 446	79 473 735	50	39 736 868	39 736 868	Malta
Netherlands	2 656 093 000	6 589 010 000	50	3 294 505 000	2 656 093 000	
Austria	1 499 133 500	3 201 701 000	50	1 600 850 500	1 499 133 500	
Poland	1 673 268 277	3 997 275 344	50	1 998 637 672	1 673 268 277	
Portugal	785 527 000	1 708 890 500	50	854 445 250	785 527 000	
Romania	545 644 129	1 517 506 692	50	758 753 346	545 644 129	
Slovenia	186 363 000	366 916 000	50	183 458 000	183 458 000	Slovenia
Slovakia	260 067 500	737 276 500	50	368 638 250	260 067 500	
Finland	913 380 000	1 992 220 500	50	996 110 250	913 380 000	
Sweden	1 871 874 481	4 301 727 510	50	2 150 863 755	1 871 874 481	
United Kingdom	11 122 338 554	22 990 023 751	50	11 495 011 876	11 122 338 554	
Total	60 308 984 005	140 340 939 259		70 170 469 632	60 077 846 483	

¹ The base to be used does not exceed 50 % of GNI.

TABLE 2
Breakdown of own resources accruing from VAT
pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	1 706 142 000	0,300	511 842 600
Bulgaria	198 876 547	0,300	59 662 964
Czech Republic	647 411 520	0,300	194 223 456
Denmark	1 009 757 767	0,300	302 927 330
Germany	12 589 972 422	0,300	3 776 991 727
Estonia	94 993 380	0,300	28 498 014
Ireland	716 534 000	0,300	214 960 200
Greece	721 214 000	0,300	216 364 200
Spain	4 426 469 500	0,300	1 327 940 850
France	9 641 876 785	0,300	2 892 563 036
Croatia	207 350 832	0,300	62 205 250
Italy	5 678 630 500	0,300	1 703 589 150
Cyprus	81 024 000	0,300	24 307 200
Latvia	89 467 685	0,300	26 840 306
Lithuania	141 763 284	0,300	42 528 985
Luxembourg	151 384 000	0,300	45 415 200
Hungary	424 456 952	0,300	127 337 086
Malta	39 736 868	0,300	11 921 060
Netherlands	2 656 093 000	0,300	796 827 900
Austria	1 499 133 500	0,300	449 740 050
Poland	1 673 268 277	0,300	501 980 483
Portugal	785 527 000	0,300	235 658 100
Romania	545 644 129	0,300	163 693 239
Slovenia	183 458 000	0,300	55 037 400
Slovakia	260 067 500	0,300	78 020 250
Finland	913 380 000	0,300	274 014 000
Sweden	1 871 874 481	0,300	561 562 344
United Kingdom	11 122 338 554	0,300	3 336 701 566
Total	60 077 846 483		18 023 353 946

TABLE 3**Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom (Chapter 1 4)**

Member State	1 % of gross national income	Uniform rate of 'additional base', own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	4 044 908 000		2 677 114 263
Bulgaria	412 388 025		272 938 189
Czech Republic	1 429 950 658		946 409 981
Denmark	2 691 551 852		1 781 398 206
Germany	29 998 426 500		19 854 398 530
Estonia	195 941 500		129 683 490
Ireland	1 605 484 000		1 062 586 372
Greece	1 758 757 000		1 164 029 800
Spain	10 723 591 000		7 097 387 238
France	21 697 735 000		14 360 602 477
Croatia	414 701 663		274 469 466
Italy	15 782 177 500		10 445 402 587
Cyprus	162 048 000		107 251 144
Latvia	245 937 500	0,6618480 ¹	162 773 242
Lithuania	363 756 951		240 751 810
Luxembourg	302 768 000		200 386 395
Hungary	1 028 794 578		680 905 632
Malta	79 473 735		52 599 532
Netherlands	6 589 010 000		4 360 923 079
Austria	3 201 701 000		2 119 039 398
Poland	3 997 275 344		2 645 588 685
Portugal	1 708 890 500		1 131 025 757
Romania	1 517 506 692		1 004 358 767
Slovenia	366 916 000		242 842 620
Slovakia	737 276 500		487 964 976
Finland	1 992 220 500		1 318 547 150
Sweden	4 301 727 510		2 847 089 742
United Kingdom	22 990 023 751		15 215 901 200
Total	140 340 939 259		92 884 369 728

¹Calculation of rate: (92 884 369 728) / (140 340 939 259) = 0,661847998299209.

TABLE 4.1
Correction of budgetary imbalances for the United Kingdom for the year 2014
pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	17,7333	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3956	
3. (1) – (2)	10,3377	
4. Total allocated expenditure		128 742 225 549
5. Enlargement related expenditure ²		33 471 514 270
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		95 270 711 279
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 500 187 311
8. United Kingdom's advantage ³		1 992 582 801
9. Core United Kingdom's correction = (7) – (8)		4 507 604 510
10. Windfall gains deriving from traditional own resources ⁴		- 36 554 387
11. Correction for the United Kingdom = (9) – (10)		4 544 158 897

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to total allocated expenditure in the ten Member States which joined the Union on 1 May 2004 and the two Member States which joined the Union on 1 January 2007, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

³ The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

⁴ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 4.2

**Correction of budgetary imbalances for the United Kingdom for the year 2013
pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 3 6)**

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,0378	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	6,0959	
3. (1) – (2)	9,9418	
4. Total allocated expenditure		134 745 129 775
5. Enlargement related expenditure ²		31 288 595 815
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		103 456 533 960
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 788 418 578
8. United Kingdom's advantage ³		846 456 483
9. Core United Kingdom's correction = (7) – (8)		5 941 962 095
10. Windfall gains deriving from traditional own resources ⁴		18 914 477
11. Correction for the United Kingdom⁵ = (9) – (10)		5 923 047 619

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to total allocated expenditure in the ten Member States which joined the Union on 1 May 2004 and the two Member States which joined the Union on 1 January 2007, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

³ The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

⁴ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

⁵ Note: The difference of -EUR 380 865 288 between the provisional amount of the 2013 UK correction (EUR 5 923 047 619, as calculated above) and the previously budgeted amount of the 2013 UK correction (EUR 5 542 182 331, entered in the AB 3/2014) is financed in Chapter 3 6 of AB 6/2015.

TABLE 4.3
Correction of budgetary imbalances for the United Kingdom for the year 2012
pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 3 6)

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,1345	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,2358	
3. (1) – (2)	8,8987	
4. Total allocated expenditure		126 017 496 941
5. Enlargement related expenditure ²		30 151 705 809
5a.Pre-accession expenditure		3 084 631 771
5b.Expenditure related to Art 4(1)(g)		27 067 074 038
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		95 865 791 132
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 630 330 443
8. United Kingdom's advantage ³		474 388 884
9. Core United Kingdom's correction = (7) – (8)		5 155 941 559
10. Windfall gains deriving from traditional own resources ⁴		12 333 175
11. Correction for the United Kingdom⁵ = (9) – (10)		5 143 608 383

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to: (i) payments made to the 10 new Member States (which joined the EU on 01.05.2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2011, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for years 2007-2011 (5a); and (ii) total allocated expenditure in those Member States, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section (5b). This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

³ The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

⁴ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

⁵ Note: The difference of -EUR 512 207 055 between the provisional amount of the 2012 UK correction (EUR 5 143 608 383, as calculated above) and the previously budgeted amount of the 2012 UK correction (EUR 4 631 401 328, entered in the AB 6/2013) is financed in Chapter 3 6 of AB 6/2015.

TABLE 4.4
Correction of budgetary imbalances for the United Kingdom for the year 2011
pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 3 5)

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	14,9523	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3026	
3. (1) – (2)	7,6497	
4. Total allocated expenditure		116 702 674 481
5. Enlargement related expenditure ²		26 837 206 246
5a.Pre-accession expenditure		3 046 579 123
5b.Expenditure related to Art 4(1)(g)		23 790 627 123
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		89 865 468 236
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 537 145 502
8. United Kingdom's advantage ³		142 138 675
9. Core United Kingdom's correction = (7) – (8)		4 395 006 827
10. Windfall gains deriving from traditional own resources ⁴		8 632 837
11. Correction for the United Kingdom⁵ = (9) – (10)		4 386 373 990

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to: (i) payments made to the 10 new Member States (which joined the EU on 01.05.2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2010, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for years 2007-2010 (5a); and (ii) total allocated expenditure in those Member States, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section (5b). This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

³ The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

⁴ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

⁵ Note: The difference of -EUR 197 962 241 between the definitive amount of the 2011 UK correction (EUR 4 386 373 990, as calculated above) and the previously budgeted amount of the 2011 UK correction (EUR 4 188 411 749, entered in the AB 3/2014) is financed in Chapter 3 5 of AB 6/2015.

TABLE 5.1
Calculation of the financing of the correction for the United Kingdom
amounting to EUR –4 544 158 897 (Chapter 1 5)

Member State	Percentage share of GNI base	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,88	3,45	5,52		1,56	5,00	227 330 088
Bulgaria	0,29	0,35	0,56		0,16	0,51	23 176 845
Czech Republic	1,02	1,22	1,95		0,55	1,77	80 365 439
Denmark	1,92	2,29	3,67		1,04	3,33	151 269 379
Germany	21,38	25,56	0,00	-19,17	0,00	6,39	290 405 953
Estonia	0,14	0,17	0,27		0,08	0,24	11 012 215
Ireland	1,14	1,37	2,19		0,62	1,99	90 230 685
Greece	1,25	1,50	2,40		0,68	2,18	98 844 865
Spain	7,64	9,14	14,64		4,12	13,26	602 682 406
France	15,46	18,49	29,62		8,35	26,84	1 219 446 279
Croatia	0,30	0,35	0,57		0,16	0,51	23 306 875
Italy	11,25	13,45	21,54		6,07	19,52	886 982 795
Cyprus	0,12	0,14	0,22		0,06	0,20	9 107 348
Latvia	0,18	0,21	0,34		0,09	0,30	13 822 068
Lithuania	0,26	0,31	0,50		0,14	0,45	20 443 703
Luxembourg	0,22	0,26	0,41		0,12	0,37	17 016 030
Hungary	0,73	0,88	1,40		0,40	1,27	57 819 847
Malta	0,06	0,07	0,11		0,03	0,10	4 466 547
Netherlands	4,70	5,61	0,00	-4,21	0,00	1,40	63 786 269
Austria	2,28	2,73	0,00	-2,05	0,00	0,68	30 994 726
Poland	2,85	3,41	5,46		1,54	4,94	224 653 059
Portugal	1,22	1,46	2,33		0,66	2,11	96 042 290
Romania	1,08	1,29	2,07		0,58	1,88	85 286 224
Slovenia	0,26	0,31	0,50		0,14	0,45	20 621 247
Slovakia	0,53	0,63	1,01		0,28	0,91	41 436 080
Finland	1,42	1,70	2,72		0,77	2,46	111 965 875
Sweden	3,07	3,67	0,00	-2,75	0,00	0,92	41 643 760
United Kingdom	16,38	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-28,18	28,18	100,00	4 544 158 897

The calculations are made to 15 decimal places.

TABLE 5.2**Intermediate update of the financing of the 2013 UK correction (Chapter 3 6)**

Member State	Amount
	(1)
Belgium	21 086 719
Bulgaria	2 638 709
Czech Republic	8 452 106
Denmark	10 531 440
Germany	23 687 365
Estonia	1 123 952
Ireland	12 880 201
Greece	5 940 696
Spain	57 278 112
France	96 456 818
Croatia	1 527 600
Italy	65 379 144
Cyprus	1 558 619
Latvia	572 289
Lithuania	1 804 672
Luxembourg	- 688 281
Hungary	5 678 759
Malta	754 325
Netherlands	8 532 126
Austria	1 859 547
Poland	19 604 131
Portugal	9 472 101
Romania	8 755 802
Slovenia	2 200 336
Slovakia	2 943 154
Finland	8 548 776
Sweden	2 286 070
United Kingdom	- 380 865 288
Total	0

TABLE 5.3**Intermediate update of the financing of the 2012 UK correction (Chapter 3 6)**

Member State	Amount
	(1)
Belgium	20 609 337
Bulgaria	2 761 140
Czech Republic	8 144 978
Denmark	15 569 429
Germany	35 721 878
Estonia	1 607 973
Ireland	13 192 753
Greece	10 134 814
Spain	61 882 563
France	134 788 539
Croatia	1 255 475
Italy	119 606 240
Cyprus	1 962 450
Latvia	1 174 712
Lithuania	2 581 885
Luxembourg	- 626 437
Hungary	6 799 870
Malta	800 752
Netherlands	8 934 474
Austria	2 296 477
Poland	18 950 469
Portugal	12 984 470
Romania	10 427 052
Slovenia	2 497 710
Slovakia	3 685 428
Finland	9 962 881
Sweden	4 499 743
United Kingdom	- 512 207 055
Total	0

TABLE 5.4
Financing of the definitive 2011 UK correction (Chapter 3 5)

Member State	Amount
	(1)
Belgium	11 815 757
Bulgaria	1 392 513
Czech Republic	4 784 685
Denmark	3 487 953
Germany	10 915 347
Estonia	364 152
Ireland	3 453 266
Greece	2 741 329
Spain	27 503 186
France	43 503 201
Croatia	—
Italy	53 237 596
Cyprus	1 207 563
Latvia	244 042
Lithuania	768 575
Luxembourg	37 104
Hungary	2 508 198
Malta	344 459
Netherlands	5 167 025
Austria	1 172 371
Poland	9 539 521
Portugal	2 909 281
Romania	2 915 322
Slovenia	702 416
Slovakia	1 459 572
Finland	4 044 692
Sweden	1 743 115
United Kingdom	- 197 962 241
Total	0

TABLE 6

Summary of financing¹ of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments					Total own resources ²
	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	GNI-based own resource	United Kingdom correction	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8) = (5) + (6) + (7)	(9)	(10) = (3) + (8)
Belgium	6 600 000	1 777 109 902	1 783 709 902	594 569 967	511 842 600	2 677 114 263	280 841 901	3 469 798 764	3,13	5 253 508 666
Bulgaria	400 000	60 771 523	61 171 523	20 390 508	59 662 964	272 938 189	29 969 207	362 570 360	0,33	423 741 883
Czech Republic	3 400 000	218 992 601	222 392 601	74 130 867	194 223 456	946 409 981	101 747 208	1 242 380 645	1,12	1 464 773 246
Denmark	3 400 000	343 547 332	346 947 332	115 649 111	302 927 330	1 781 398 206	180 858 201	2 265 183 737	2,04	2 612 131 069
Germany	26 300 000	3 673 396 526	3 699 696 526	1 233 232 172	3 776 991 727	19 854 398 530	360 730 543	23 992 120 800	21,63	27 691 817 326
Estonia	0	24 631 290	24 631 290	8 210 430	28 498 014	129 683 490	14 108 292	172 289 796	0,16	196 921 086
Ireland	0	256 746 238	256 746 238	85 582 079	214 960 200	1 062 586 372	119 756 905	1 397 303 477	1,26	1 654 049 715
Greece	1 400 000	134 450 271	135 850 271	45 283 424	216 364 200	1 164 029 800	117 661 704	1 498 055 704	1,35	1 633 905 975
Spain	4 700 000	1 267 919 835	1 272 619 835	424 206 612	1 327 940 850	7 097 387 238	749 346 267	9 174 674 355	8,27	10 447 294 190
France	30 900 000	1 609 531 084	1 640 431 084	546 810 361	2 892 563 036	14 360 602 477	1 494 194 837	18 747 360 350	16,90	20 387 791 434
Croatia	1 700 000	45 282 852	46 982 852	15 660 951	62 205 250	274 469 466	26 089 950	362 764 666	0,33	409 747 518
Italy	4 700 000	1 620 394 666	1 625 094 666	541 698 222	1 703 589 150	10 445 402 587	1 125 205 775	13 274 197 512	11,97	14 899 292 178
Cyprus	0	19 145 718	19 145 718	6 381 906	24 307 200	107 251 144	13 835 980	145 394 324	0,13	164 540 042
Latvia	0	28 395 898	28 395 898	9 465 299	26 840 306	162 773 242	15 813 111	205 426 659	0,19	233 822 557
Lithuania	800 000	68 730 978	69 530 978	23 176 993	42 528 985	240 751 810	25 598 835	308 879 630	0,28	378 410 608
Luxembourg	0	15 703 791	15 703 791	5 234 597	45 415 200	200 386 395	15 738 416	261 540 011	0,24	277 243 802
Hungary	2 100 000	115 412 112	117 512 112	39 170 704	127 337 086	680 905 632	72 806 674	881 049 392	0,79	998 561 504
Malta	0	11 939 184	11 939 184	3 979 728	11 921 060	52 599 532	6 366 083	70 886 675	0,06	82 825 859
Netherlands	7 200 000	2 226 496 487	2 233 696 487	744 565 496	796 827 900	4 360 923 079	86 419 894	5 244 170 873	4,73	7 477 867 360
Austria	3 200 000	208 774 381	211 974 381	70 658 127	449 740 050	2 119 039 398	36 323 121	2 605 102 569	2,35	2 817 076 950
Poland	12 800 000	482 300 013	495 100 013	165 033 338	501 980 483	2 645 588 685	272 747 180	3 420 316 348	3,08	3 915 416 361
Portugal	100 000	129 502 501	129 602 501	43 200 834	235 658 100	1 131 025 757	121 408 142	1 488 091 999	1,34	1 617 694 500
Romania	900 000	122 403 526	123 303 526	41 101 175	163 693 239	1 004 358 767	107 384 400	1 275 436 406	1,15	1 398 739 932
Slovenia	0	65 396 612	65 396 612	21 798 871	55 037 400	242 842 620	26 021 709	323 901 729	0,29	389 298 341
Slovakia	1 300 000	99 923 441	101 223 441	33 741 147	78 020 250	487 964 976	49 524 234	615 509 460	0,55	716 732 901
Finland	700 000	116 487 715	117 187 715	39 062 572	274 014 000	1 318 547 150	134 522 224	1 727 083 374	1,56	1 844 271 089
Sweden	2 600 000	519 515 847	522 115 847	174 038 616	561 562 344	2 847 089 742	50 172 688	3 458 824 774	3,12	3 980 940 621
United Kingdom	9 500 000	3 371 797 676	3 381 297 676	1 127 099 226	3 336 701 566	15 215 901 200	-5 635 193 481	12 917 409 285	11,65	16 298 706 961
Total	124 700 000	18 634 700 000	18 759 400 000	6 253 133 333	18 023 353 946	92 884 369 728	0	110 907 723 674	100,00	129 667 123 674

¹ p.m. (own resources + other revenue = total revenue = total expenditure); (129 667 123 674 + 11 613 299 265 = 141 280 422 939 = 141 280 422 939).

² Total own resources as percentage of GNI: (129 667 123 674) / (14 034 093 925 900) = 0,92 %; own resources ceiling as percentage of GNI: 1,23 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
1	OWN RESOURCES	138 270 491 148	-8 603 367 474	129 667 123 674
3	SURPLUSES, BALANCES AND ADJUSTMENTS	1 434 557 708	7 133 244 000	8 567 801 708
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 300 952 883		1 300 952 883
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	54 453 674	40 000 000	94 453 674
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	60 000 000		60 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	123 000 000	1 400 000 000	1 523 000 000
8	BORROWING AND LENDING OPERATIONS	6 890 000	30 000 000	36 890 000
9	MISCELLANEOUS REVENUE	30 201 000		30 201 000
	Total	141 280 546 413	-123 474	141 280 422 939

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM)	124 700 000		124 700 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM	17 834 700 000	800 000 000	18 634 700 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	18 023 353 946		18 023 353 946
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	102 287 737 202	-9 403 367 474	92 884 369 728
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN	p.m.		p.m.
	Title 1 — Total	138 270 491 148	-8 603 367 474	129 667 123 674

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM			
<i>1 2 0</i>	<i>Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom</i>	17 834 700 000	800 000 000	18 634 700 000
	Chapter 1 2 — Total	17 834 700 000	800 000 000	18 634 700 000

Article 1 2 0 — Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
17 834 700 000	800 000 000	18 634 700 000

Remarks

The assignment of customs duties as own resources 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 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

Member State	Budget 2015	Council position on DAB No 8/2015	New amount
Belgium	1 700 817 398	76 292 504	1 777 109 902
Bulgaria	58 162 561	2 608 962	60 771 523
Czech Republic	209 591 104	9 401 497	218 992 601
Denmark	328 798 618	14 748 714	343 547 332
Germany	3 515 695 181	157 701 345	3 673 396 526
Estonia	23 573 852	1 057 438	24 631 290
Ireland	245 723 952	11 022 286	256 746 238
Greece	128 678 232	5 772 039	134 450 271
Spain	1 213 487 198	54 432 637	1 267 919 835
France	1 540 432 850	69 098 234	1 609 531 084
Croatia	43 338 829	1 944 023	45 282 852
Italy	1 550 830 051	69 564 615	1 620 394 666
Cyprus	18 323 780	821 938	19 145 718
Latvia	27 176 843	1 219 055	28 395 898
Lithuania	65 780 312	2 950 666	68 730 978
Luxembourg	15 029 617	674 174	15 703 791
Hungary	110 457 394	4 954 718	115 412 112
Malta	11 426 627	512 557	11 939 184
Netherlands	2 130 911 520	95 584 967	2 226 496 487
Austria	199 811 559	8 962 822	208 774 381
Poland	461 594 554	20 705 459	482 300 013
Portugal	123 942 873	5 559 628	129 502 501
Romania	117 148 662	5 254 864	122 403 526
Slovenia	62 589 092	2 807 520	65 396 612
Slovakia	95 633 662	4 289 779	99 923 441
Finland	111 486 820	5 000 895	116 487 715
Sweden	497 212 688	22 303 159	519 515 847
United Kingdom	3 227 044 171	144 753 505	3 371 797 676
Article 1 2 0 — Total	17 834 700 000	800 000 000	18 634 700 000

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM			
<i>1 4 0</i>	<i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom</i>	102 287 737 202	-9 403 367 474	92 884 369 728
	Chapter 1 4 — Total	102 287 737 202	-9 403 367 474	92 884 369 728

Article 1 4 0 — Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
102 287 737 202	-9 403 367 474	92 884 369 728

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 and other revenue in any particular year. By implication, the GNI-based resource ensures that the general budget of the Union 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 (VAT-based payments, 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’ gross national income for this financial year is 0,6618 %.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(c) thereof.

Member State	Budget 2015	Council position on DAB No 8/2015	New amount
Belgium	2 948 138 218	- 271 023 955	2 677 114 263
Bulgaria	300 569 728	- 27 631 539	272 938 189
Czech Republic	1 042 222 019	- 95 812 038	946 409 981
Denmark	1 961 742 240	- 180 344 034	1 781 398 206
Germany	21 864 405 229	-2 010 006 699	19 854 398 530
Estonia	142 812 302	- 13 128 812	129 683 490
Ireland	1 170 159 800	- 107 573 428	1 062 586 372
Greece	1 281 873 093	- 117 843 293	1 164 029 800
Spain	7 815 907 916	- 718 520 678	7 097 387 238
France	15 814 431 821	-1 453 829 344	14 360 602 477
Croatia	302 256 027	- 27 786 561	274 469 466
Italy	11 502 867 468	-1 057 464 881	10 445 402 587
Cyprus	118 108 966	- 10 857 822	107 251 144
Latvia	179 251 974	- 16 478 732	162 773 242
Lithuania	265 124 885	- 24 373 075	240 751 810
Luxembourg	220 672 982	- 20 286 587	200 386 395
Hungary	749 838 714	- 68 933 082	680 905 632
Malta	57 924 570	- 5 325 038	52 599 532
Netherlands	4 802 411 377	- 441 488 298	4 360 923 079
Austria	2 333 565 332	- 214 525 934	2 119 039 398
Poland	2 913 421 073	- 267 832 388	2 645 588 685
Portugal	1 245 527 807	- 114 502 050	1 131 025 757
Romania	1 106 037 387	- 101 678 620	1 004 358 767
Slovenia	267 427 364	- 24 584 744	242 842 620
Slovakia	537 365 257	- 49 400 281	487 964 976
Finland	1 452 033 370	- 133 486 220	1 318 547 150
Sweden	3 135 321 563	- 288 231 821	2 847 089 742
United Kingdom	16 756 318 720	-1 540 417 520	15 215 901 200
Article 1 4 0 — Total	102 287 737 202	-9 403 367 474	92 884 369 728

TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	1 434 557 708		1 434 557 708
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.	-192 713 000	-192 713 000
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.	7 325 957 000	7 325 957 000
3 4	ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE	p.m.		p.m.
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	0		0
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	0		0
	Title 3 — Total	1 434 557 708	7 133 244 000	8 567 801 708

CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000			
3 1 0	<i>Application for 1995 and subsequent financial years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000</i>			
3 1 0 3	Application for 1995 and subsequent years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000	p.m.	-192 713 000	-192 713 000
	<i>Article 3 1 0 — Subtotal</i>	p.m.	-192 713 000	-192 713 000
	Chapter 3 1 — Total	p.m.	-192 713 000	-192 713 000

Article 3 1 0 — Application for 1995 and subsequent financial years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000

Item 3 1 0 3 — Application for 1995 and subsequent years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
p.m.	-192 713 000	-192 713 000

Remarks

Under Article 7(1) of Regulation (EEC, Euratom) No 1553/89, Member States are to send the Commission a statement of the total amount of the VAT resources base for the previous calendar year before 31 July.

Each Member State is debited with an amount calculated on the basis of that statement according to Union rules and credited with the 12 payments actually made during the previous financial year. The Commission works out each Member State's balance and informs it in time for that Member State to enter its balance in the Commission's account referred to in Article 9(1) of Regulation (EC, Euratom) No 1150/2000 on the first working day of December of the same year.

Any corrections to the abovementioned statements resulting from Commission controls in accordance with Article 9 of Regulation (EEC, Euratom) No 1553/89 or/and any changes to the GNI of previous financial years that have an effect on the capping of the 'VAT' base will lead to adjustments of the 'VAT' balances.

The budgeted amounts include the balances deferred in 2014.

Legal basis

Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1), and in particular Article 10(4), (5) and (8) thereof.

Member State	Budget 2015	Council position on DAB No 8/2015	New amount
Belgium	p.m.	72 870 000	72 870 000
Bulgaria	p.m.	1 525 000	1 525 000
Czech Republic	p.m.	9 640 000	9 640 000
Denmark	p.m.	- 5 927 000	- 5 927 000
Germany	p.m.	- 103 806 000	- 103 806 000
Estonia	p.m.	608 000	608 000
Ireland	p.m.	7 099 000	7 099 000
Greece	p.m.	- 45 286 000	- 45 286 000
Spain	p.m.	- 72 892 000	- 72 892 000
France	p.m.	- 43 477 000	- 43 477 000
Croatia	p.m.	- 1 184 000	- 1 184 000
Italy	p.m.	- 216 644 000	- 216 644 000
Cyprus	p.m.	11 239 000	11 239 000
Latvia	p.m.	1 669 000	1 669 000
Lithuania	p.m.	358 000	358 000
Luxembourg	p.m.	14 886 000	14 886 000
Hungary	p.m.	4 379 000	4 379 000
Malta	p.m.	3 630 000	3 630 000
Netherlands	p.m.	- 26 259 000	- 26 259 000
Austria	p.m.	- 4 400 000	- 4 400 000
Poland	p.m.	30 536 000	30 536 000
Portugal	p.m.	18 273 000	18 273 000
Romania	p.m.	- 12 492 000	- 12 492 000
Slovenia	p.m.	1 905 000	1 905 000
Slovakia	p.m.	6 967 000	6 967 000
Finland	p.m.	- 8 412 000	- 8 412 000
Sweden	p.m.	1 356 000	1 356 000
United Kingdom	p.m.	161 126 000	161 126 000
Item 3 1 0 3 — Total	p.m.	- 192 713 000	- 192 713 000

CHAPTER 3 2 — BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000			
3 2 0	<i>Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000</i>			
3 2 0 3	Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000	p.m.	7 325 957 000	7 325 957 000
	<i>Article 3 2 0 — Subtotal</i>	p.m.	7 325 957 000	7 325 957 000
	Chapter 3 2 — Total	p.m.	7 325 957 000	7 325 957 000

Article 3 2 0 — Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000

Item 3 2 0 3 — Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
p.m.	7 325 957 000	7 325 957 000

Remarks

On the basis of figures for aggregate gross national income and its components from the preceding year, supplied by the Member States in accordance with Article 2(2) of Regulation (EC, Euratom) No 1287/2003, each Member State shall be debited with an amount calculated according to Union rules and credited with the 12 payments made during that previous financial year.

The Commission works out each Member State's balance and informs it in time for that Member State to enter its balance in the account referred to in Article 9(1) of Regulation (EC, Euratom) No 1150/2000 on the first working day of December of the same year.

Any changes to the gross national product/gross national income of previous financial years pursuant to Article 2(2) of Regulation (EC, Euratom) No 1287/2003, subject to Articles 4 and 5 thereof, gives rise for each Member State concerned to an adjustment to the balance established pursuant to Article 10(7) of Regulation (EC, Euratom) No 1150/2000.

The budgeted amounts include the balances deferred in 2014.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1), and in particular Article 10(6), (7) and (8) thereof.

Council Regulation (EC, Euratom) No 1287/2003 of 15 July 2003 on the harmonisation of gross national income at market prices (OJ L 181, 19.7.2003, p. 1).

Member State	Budget 2015	Council position on DAB No 8/2015	New amount
Belgium	p.m.	147 716 000	147 716 000
Bulgaria	p.m.	59 923 000	59 923 000
Czech Republic	p.m.	51 471 000	51 471 000
Denmark	p.m.	- 60 420 000	- 60 420 000
Germany	p.m.	383 851 000	383 851 000
Estonia	p.m.	11 786 000	11 786 000
Ireland	p.m.	156 657 000	156 657 000
Greece	p.m.	- 171 235 000	- 171 235 000
Spain	p.m.	- 333 271 000	- 333 271 000
France	p.m.	300 400 000	300 400 000
Croatia	p.m.	- 5 551 000	- 5 551 000
Italy	p.m.	1 167 877 000	1 167 877 000
Cyprus	p.m.	55 184 000	55 184 000
Latvia	p.m.	- 1 293 000	- 1 293 000
Lithuania	p.m.	6 460 000	6 460 000
Luxembourg	p.m.	74 065 000	74 065 000
Hungary	p.m.	42 869 000	42 869 000
Malta	p.m.	17 767 000	17 767 000
Netherlands	p.m.	538 657 000	538 657 000
Austria	p.m.	- 72 668 000	- 72 668 000
Poland	p.m.	197 995 000	197 995 000
Portugal	p.m.	21 688 000	21 688 000
Romania	p.m.	40 791 000	40 791 000
Slovenia	p.m.	14 745 000	14 745 000
Slovakia	p.m.	- 14 817 000	- 14 817 000
Finland	p.m.	9 616 000	9 616 000
Sweden	p.m.	41 121 000	41 121 000
United Kingdom	p.m.	4 644 573 000	4 644 573 000
Item 3 2 0 3 — Total	p.m.	7 325 957 000	7 325 957 000

TITLE 5 — REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

Figures

Title Chapter	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
5 0	PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY	p.m.		p.m.
5 1	PROCEEDS FROM LETTING AND HIRING	p.m.		p.m.
5 2	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST	50 453 674	40 000 000	90 453 674
5 5	REVENUE FROM THE SUPPLY OF SERVICES AND WORK	p.m.		p.m.
5 7	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	p.m.		p.m.
5 8	MISCELLANEOUS COMPENSATION	p.m.		p.m.
5 9	OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS	4 000 000		4 000 000
	Title 5 — Total	54 453 674	40 000 000	94 453 674

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
5 2	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST			
5 2 0	<i>Revenue from investments or loans granted, bank and other interest on the institutions' accounts</i>	453 674		453 674
5 2 1	<i>Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission</i>	10 000 000	40 000 000	50 000 000
5 2 2	<i>Interest yielded by prefinancing</i>	40 000 000		40 000 000
5 2 3	<i>Revenue generated on Trust Accounts — Assigned revenue</i>	p.m.		p.m.
	Chapter 5 2 — Total	50 453 674	40 000 000	90 453 674

Article 5 2 1 — Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
10 000 000	40 000 000	50 000 000

Remarks

This article is intended to record the revenue accruing from the repayment of interest by the subsidised organisations which have placed advances received from the Commission on interest-bearing accounts. If they remain unused, these advances and the interest on them have to be repaid to the Commission.

Commission

50 000 000

TITLE 7 — INTEREST ON LATE PAYMENTS AND FINES

Figures

Title Chapter	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
7 0	INTEREST ON LATE PAYMENTS	23 000 000	35 000 000	58 000 000
7 1	FINES	100 000 000	1 365 000 000	1 465 000 000
7 2	INTEREST ON DEPOSITS AND FINES	p.m.		p.m.
	Title 7 — Total	123 000 000	1 400 000 000	1 523 000 000

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
7 0	INTEREST ON LATE PAYMENTS			
7 0 0	<i>Interest on late payments</i>			
7 0 0 0	Interest due on late payments into the accounts held with the treasuries of the Member States	5 000 000	5 000 000	10 000 000
7 0 0 1	Other interest on late payments	3 000 000		3 000 000
	<i>Article 7 0 0 — Subtotal</i>	8 000 000	5 000 000	13 000 000
7 0 1	<i>Interest on late payments and other interest on fines</i>	15 000 000	30 000 000	45 000 000
	Chapter 7 0 — Total	23 000 000	35 000 000	58 000 000

Article 7 0 0 — Interest on late payments

Item 7 0 0 0 — Interest due on late payments into the accounts held with the treasuries of the Member States

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
5 000 000	5 000 000	10 000 000

Remarks

Any delay by a Member State in making the entry in the account opened in the name of the Commission referred to in Article 9(1) of Regulation (EC, Euratom) No 1150/2000 gives rise to the payment of interest by the Member State concerned.

In the case of Member States whose currency is the euro, the interest rate shall be equal to the rate as published in the *Official Journal of the European Union*, C series, which the European Central Bank applied to its refinancing operations, on the first day of the month in which the due date fell, increased by two percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay. The increased rate shall be applied to the entire period of delay.

In the case of Member States whose currency is not the euro, the rate shall be equal to the rate applied on the first day of the month in question by the central banks for their main refinancing operations, increased by two percentage points, or, for the Member States for which the Central Bank rate is not available, the most equivalent rate applied on the first day of the month in question on the Member State's money market, increased by two percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay. The increased rate shall be applied to the entire period of delay.

The interest rate applies to all entries of own resources enumerated under Article 10 of Regulation (EC, Euratom) No 1150/2000.

Council	p.m.
Commission	10 000 000
European External Action Service	p.m.
Total	10 000 000

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1).

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 78(4) thereof.

Article 7 0 1 — Interest on late payments and other interest on fines

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
15 000 000	30 000 000	45 000 000

Remarks

This article is intended to receive accrued interest on special accounts for fines and interest on late payment connected with fines.

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).

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), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 78(4) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1), and in particular Article 83 thereof.

CHAPTER 7 1 — FINES

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
7 1	FINES			
7 1 0	<i>Fines, periodic penalty payments and other penalties</i>	100 000 000	1 315 000 000	1 415 000 000
7 1 1	<i>Excess emissions premiums for new passenger cars</i>	p.m.		p.m.
7 1 2	<i>Penalty payments and lump sums imposed on a Member State 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</i>	p.m.	50 000 000	50 000 000
	Chapter 7 1 — Total	100 000 000	1 365 000 000	1 465 000 000

Article 7 1 0 — Fines, periodic penalty payments and other penalties

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
100 000 000	1 315 000 000	1 415 000 000

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 below or under Articles 101 and 102 of the Treaty on the Functioning of the European Union.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due when the undertaking has lodged an appeal with the Court of Justice of the European Union; the undertaking must accept that interest will be paid on the debt after the final date for payment and provide the Commission with a bank 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).

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), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

Article 7 1 2 — Penalty payments and lump sums imposed on a Member State 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

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
p.m.	50 000 000	50 000 000

Legal basis

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

TITLE 8 — BORROWING AND LENDING OPERATIONS

Figures

Title Chapter	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
8 0	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES	p.m.		p.m.
8 1	LOANS GRANTED BY THE COMMISSION	p.m.	30 000 000	30 000 000
8 2	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES	p.m.		p.m.
8 3	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES	p.m.		p.m.
8 5	REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES	6 890 000		6 890 000
	Title 8 — Total	6 890 000	30 000 000	36 890 000

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
8 1	LOANS GRANTED BY THE COMMISSION			
8 1 0	<i>Capital repayments and interest in respect of special loans and risk capital granted in the framework of financial cooperation with Mediterranean third countries</i>	p.m.	30 000 000	30 000 000
8 1 3	<i>Capital repayments and interest in respect of loans and risk capital granted by the Commission to developing countries in the Mediterranean region and South Africa under the European Union Investment Partners operation</i>	p.m.		p.m.
	Chapter 8 1 — Total	p.m.	30 000 000	30 000 000

Article 8 1 0 — Capital repayments and interest in respect of special loans and risk capital granted in the framework of financial cooperation with Mediterranean third countries

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
p.m.	30 000 000	30 000 000

Remarks

This article is intended to record capital repayments and interest payments on special loans and risk capital granted from the appropriations in Chapters 21 03 and 22 02 of the statement of expenditure in Section III 'Commission' to Mediterranean third countries.

It also comprises capital repayments and interest payments on special loans and risk capital granted to certain Mediterranean Member States which, however, represent a very small proportion of the overall amount. These loans/risk capital were granted at a time those countries had not yet joined the Union.

The revenue obtained normally exceeds the amounts forecast in the budget because of the interest payments on special loans which may still be disbursed during the preceding financial year as well as during the current financial year. The interest on special loans and risk capital is charged from the moment the loans are disbursed; interest on special loans is paid in six-monthly instalments and interest on risk capital generally in annual instalments.

This article may accommodate, in accordance with Article 21 of the Financial Regulation, assigned revenue which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

Legal basis

For the legal basis, see remarks for Chapters 21 03 and 22 02 of the statement of expenditure in Section III 'Commission'.

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SECTION III

COMMISSION

REVENUE

Figures

Title	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
4	Revenue accruing from persons working with the institutions and other Union bodies	972 166 318		972 166 318
5	Revenue accruing from the administrative operation of the institution	54 000 000	40 000 000	94 000 000
6	Contributions and refunds in connection with Union agreements and programmes	60 000 000		60 000 000
7	Interest on late payments and fines	123 000 000	1 400 000 000	1 523 000 000
8	Borrowing and lending operations	6 890 000	30 000 000	36 890 000
9	Miscellaneous revenue	30 000 000		30 000 000
	Total	1 246 056 318	1 470 000 000	2 716 056 318

TITLE 5 — REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTION

Figures

Title Chapter	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
5 0	PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY	p.m.		p.m.
5 1	PROCEEDS FROM LETTING AND HIRING	p.m.		p.m.
5 2	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST	50 000 000	40 000 000	90 000 000
5 5	REVENUE FROM THE SUPPLY OF SERVICES AND WORK	p.m.		p.m.
5 7	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	p.m.		p.m.
5 8	MISCELLANEOUS COMPENSATION	p.m.		p.m.
5 9	Other revenue from administrative operations	4 000 000		4 000 000
	Title 5 — Total	54 000 000	40 000 000	94 000 000

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
5 2	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST			
5 2 0	<i>Revenue from investments or loans granted, bank and other interest on the institution's accounts</i>	p.m.		p.m.
5 2 1	<i>Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission</i>	10 000 000	40 000 000	50 000 000
5 2 2	<i>Interest yielded by prefinancing</i>	40 000 000		40 000 000
5 2 3	<i>Revenue generated on trust accounts — Assigned revenue</i>	p.m.		p.m.
	Chapter 5 2 — Total	50 000 000	40 000 000	90 000 000

Article 5 2 1 — Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
10 000 000	40 000 000	50 000 000

Remarks

This article is intended to record the revenue accruing from the repayment of interest by the subsidised organisations which have placed advances received from the Commission on interest-bearing accounts. If they remain unused, these advances and the interest on them have to be repaid to the Commission.

TITLE 7 — INTEREST ON LATE PAYMENTS AND FINES

Figures

Title Chapter	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
7 0	INTEREST ON LATE PAYMENTS	23 000 000	35 000 000	58 000 000
7 1	FINES	100 000 000	1 365 000 000	1 465 000 000
7 2	INTEREST ON DEPOSITS AND FINES	p.m.		p.m.
	Title 7 — Total	123 000 000	1 400 000 000	1 523 000 000

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
7 0	INTEREST ON LATE PAYMENTS			
7 0 0	<i>Interest on late payments</i>			
7 0 0 0	Interest due on late payments into the accounts held with the treasuries of the Member States	5 000 000	5 000 000	10 000 000
7 0 0 1	Other interest on late payments	3 000 000		3 000 000
	<i>Article 7 0 0 — Subtotal</i>	8 000 000	5 000 000	13 000 000
7 0 1	<i>Interest on late payments and other interest on fines</i>	15 000 000	30 000 000	45 000 000
	Chapter 7 0 — Total	23 000 000	35 000 000	58 000 000

Article 7 0 0 — Interest on late payments

Item 7 0 0 0 — Interest due on late payments into the accounts held with the treasuries of the Member States

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
5 000 000	5 000 000	10 000 000

Remarks

Any delay by a Member State in making the entry in the account opened in the name of the Commission referred to in Article 9(1) of Regulation (EC, Euratom) No 1150/2000 gives rise to the payment of interest by the Member State concerned.

In the case of Member States whose currency is the euro, the interest rate shall be equal to the rate as published in the *Official Journal of the European Union*, C series, which the European Central Bank applied to its refinancing operations, on the first day of the month in which the due date fell, increased by two percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay. The increased rate shall be applied to the entire period of delay.

In the case of Member States whose currency is not the euro, the rate shall be equal to the rate applied on the first day of the month in question by the Central Banks for their main refinancing operations, increased by two percentage points, or, for the Member States for which the Central Bank rate is not available, the most equivalent rate applied on the first day of the month in question on the Member State's money market, increased by two percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay. The increased rate shall be applied to the entire period of delay.

The interest rate applies to all entries of own resources enumerated under Article 10 of Regulation (EC, Euratom) No 1150/2000.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1).

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 78(4) thereof.

Article 7 0 1 — Interest on late payments and other interest on fines

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
15 000 000	30 000 000	45 000 000

Remarks

This article is intended to record accrued interest on special accounts for fines and interest on late payment connected with fines.

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).

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), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 78(4) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1), and in particular Article 83 thereof.

CHAPTER 7 1 — FINES

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
7 1	FINES			
7 1 0	<i>Fines, periodic penalty payments and other penalties</i>	100 000 000	1 315 000 000	1 415 000 000
7 1 1	<i>Excess emissions premiums for new passenger cars</i>	p.m.		p.m.
7 1 2	<i>Penalty payments and lump sums imposed on a Member State 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</i>	p.m.	50 000 000	50 000 000
	Chapter 7 1 — Total	100 000 000	1 365 000 000	1 465 000 000

Article 7 1 0 — Fines, periodic penalty payments and other penalties

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
100 000 000	1 315 000 000	1 415 000 000

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 of the Treaty on the Functioning of the European Union.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due when the undertaking has lodged an appeal with the Court of Justice of the European Union; the undertaking must accept that interest will be paid on the debt after the final date for payment and provide the Commission with a bank 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).

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), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

Article 7 1 2 — Penalty payments and lump sums imposed on a Member State 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

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
p.m.	50 000 000	50 000 000

Legal basis

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

TITLE 8 — BORROWING AND LENDING OPERATIONS

Figures

Title Chapter	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
8 0	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES	p.m.		p.m.
8 1	LOANS GRANTED BY THE COMMISSION	p.m.	30 000 000	30 000 000
8 2	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES	p.m.		p.m.
8 3	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES	p.m.		p.m.
8 5	REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES	6 890 000		6 890 000
	Title 8 — Total	6 890 000	30 000 000	36 890 000

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
8 1	LOANS GRANTED BY THE COMMISSION			
8 1 0	<i>Capital repayments and interest in respect of special loans and risk capital granted in the framework of financial cooperation with Mediterranean third countries</i>	p.m.	30 000 000	30 000 000
8 1 3	<i>Capital repayments and interest in respect of loans and risk capital granted by the Commission to developing countries in the Mediterranean region and South Africa under the European Community Investment Partners operation</i>	p.m.		p.m.
	Chapter 8 1 — Total	p.m.	30 000 000	30 000 000

Article 8 1 0 — Capital repayments and interest in respect of special loans and risk capital granted in the framework of financial cooperation with Mediterranean third countries

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
p.m.	30 000 000	30 000 000

Remarks

This article is intended to record capital repayments and interest payments on special loans and risk capital granted from the appropriations in Chapters 21 03 and 22 02 of the statement of expenditure in this section to Mediterranean third countries.

It also comprises capital repayments and interest payments on special loans and risk capital granted to certain Mediterranean Member States which, however, represent a very small proportion of the overall amount. These loans/risk capital were granted at a time the countries had not yet joined the Union.

The revenue obtained normally exceeds the amounts forecast in the budget because of the interest payments on special loans which may still be disbursed during the preceding financial year as well as during the current financial year. The interest on special loans and risk capital is charged from the moment the loans are disbursed; interest on special loans is paid in six-monthly instalments and interest on risk capital generally in annual instalments.

This article may accommodate, in accordance with Article 21 of the Financial Regulation, assigned revenue which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

Legal basis

For the legal basis, see remarks for Chapters 21 03 and 22 02 of the statement of expenditure in this section.

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SECTION IX

**EUROPEAN DATA PROTECTION
SUPERVISOR**

EXPENDITURE

Figures

Title	Heading	Budget 2015	Council position on DAB No 8/2015	New amount
1	EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION	5 990 968	-56 160	5 934 808
2	BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION	2 381 750	-67 314	2 314 436
3	EUROPEAN DATA PROTECTION BOARD	511 173		511 173
10	OTHER EXPENDITURE	p.m.		p.m.
	Total	8 883 891	-123 474	8 760 417

TITLE 1 — EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

Figures

Title Chapter	Heading	FF	Budget 2015	Council position on DAB No 8/2015	New amount
1 0	MEMBERS OF THE INSTITUTION	5	1 009 243	-56 160	953 083
1 1	STAFF OF THE INSTITUTION	5	4 981 725		4 981 725
	Title 1 — Total		5 990 968	-56 160	5 934 808

CHAPTER 1 0 — MEMBERS OF THE INSTITUTION

Figures

Title Chapter Article Item	Heading	FF	Budget 2015	Council position on DAB No 8/2015	New amount
1 0	MEMBERS OF THE INSTITUTION				
1 0 0	Remuneration, allowances and other entitlements of Members				
1 0 0 0	Remuneration and allowances	5.2	627 689		627 689
1 0 0 1	Entitlements on entering and leaving the service	5.2	—		—
1 0 0 2	Temporary allowances	5.2	296 000	-45 000	251 000
1 0 0 3	Pensions	5.2	p.m.		p.m.
1 0 0 4	Provisional appropriation	5.2	11 160	-11 160	p.m.
	<i>Article 1 0 0 — Subtotal</i>		934 849	-56 160	878 689
1 0 1	Other expenditure in connection with Members				
1 0 1 0	Further training	5.2	15 000		15 000
1 0 1 1	Mission expenses, travel expenses and other ancillary expenditure	5.2	59 394		59 394
	<i>Article 1 0 1 — Subtotal</i>		74 394		74 394
	Chapter 1 0 — Total		1 009 243	-56 160	953 083

Article 1 0 0 — Remuneration, allowances and other entitlements of Members

Item 1 0 0 2 — Temporary allowances

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
296 000	-45 000	251 000

Remarks

Regulation No 422/67/EEC, No 5/67/Euratom of the Council of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ 187, 8.8.1967, p. 1), and in particular Article 7 thereof.

This appropriation is intended to cover transitional allowances, family allowances and the corrective coefficient applied in respect of the countries of residence of former Members of the institution.

Item 1 0 0 4 — Provisional appropriation

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
11 160	-11 160	p.m.

Remarks

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

This appropriation is intended to cover the effect of any adjustments in remuneration and pensions which may be made by the Council in the course of the financial year.

This appropriation is purely provisional and may be used only after its transfer to other headings in accordance with the Financial Regulation.

TITLE 2 — BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION

Figures

Title Chapter	Heading	FF	Budget 2015	Council position on DAB No 8/2015	New amount
2 0	BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION	5	2 381 750	-67 314	2 314 436
	Title 2 — Total		2 381 750	-67 314	2 314 436

CHAPTER 2 0 — BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION

Figures

Title Chapter Article Item	Heading	FF	Budget 2015	Council position on DAB No 8/2015	New amount
2 0	BUILDINGS, EQUIPMENT AND EXPENDITURE IN CONNECTION WITH THE OPERATION OF THE INSTITUTION				
2 0 0	<i>Rents, charges and buildings expenditure</i>	5.2	885 000		885 000
2 0 1	<i>Expenditure in connection with the operation and activities of the institution</i>				
2 0 1 0	Equipment	5.2	367 500		367 500
2 0 1 1	Supplies	5.2	15 000		15 000
2 0 1 2	Other operating expenditure	5.2	110 250		110 250
2 0 1 3	Translation and interpretation costs	5.2	775 000	-67 314	707 686
2 0 1 4	Expenditure on publishing and information	5.2	112 000		112 000
2 0 1 5	Expenditure in connection with the activities of the institution	5.2	117 000		117 000
	<i>Article 2 0 1 — Subtotal</i>		1 496 750	-67 314	1 429 436
	Chapter 2 0 — Total		2 381 750	-67 314	2 314 436

Article 2 0 1 — Expenditure in connection with the operation and activities of the institution

Item 2 0 1 3 — Translation and interpretation costs

Figures

Budget 2015	Council position on DAB No 8/2015	New amount
775 000	-67 314	707 686

Remarks

Agreement on administrative cooperation between the European Data Protection Supervisor and the institution providing the service.

This appropriation is intended to cover all translation and interpretation costs and other associated costs.
