

Brussels, 8 November 2016
(OR. en)

13584/16

BUDGET 30

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 5 to the general budget for 2016:
Implementation of the Own Resources Decision No 2014/335/EU further to
the closing of the ratification process and its entry into force on 1 October
2016
– *Council position of 8 November 2016*

I. INTRODUCTION

On 7 October 2016, the Commission submitted to the Council draft amending budget (DAB) No 5/2016. The aim of this DAB is to implement the new Own Resources Decision 2014/335/EU, Euratom (ORD 2014) following the completion of the ratification process and the entry into force of this Decision on 1 October 2016.

DAB No 5/2016 takes into account the retroactive effect of the ORD 2014 from 1 January 2014 onwards and includes the necessary adjustments to the amounts made available by Member States in the years 2014, 2015 and 2016.

The global impact of this DAB on the 2016 budget is a result of new elements included in the ORD 2014 that were not part of the "old" Own Resources Decision of 2007. These are: a new rate of collection costs for traditional own resources, a reduced VAT call rate for Germany, the Netherlands and Sweden, the use of ESA 2010 data for GNI, and a gross reduction in the annual GNI-based contributions for Denmark, the Netherlands, Austria and Sweden. The financing of the 2014 and 2015 UK correction had to be adjusted accordingly.

The net impact of this DAB is zero, notably as additional corrections granted to some Member States in the ORD 2014 have to be financed by the others.

II. CONCLUSION

On 8 November 2016, the Council adopted its position on DAB No 5 to the general budget for 2016 as set out in the ANNEX.

TECHNICAL ANNEX

TOTAL REVENUE

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2016 pursuant to Article 1 of Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of the European Union's own resources

EXPENDITURE

Description	Budget 2016 ¹	Budget 2015 ²	Change (%)
1. Smart and inclusive growth	59 290 697 648	66 853 308 910	– 11,31
2. Sustainable growth: natural resources	54 972 403 654	55 978 784 039	– 1,80
3. Security and citizenship	3 022 387 739	1 926 965 795	+ 56,85
4. Global Europe	10 155 590 403	7 478 225 907	+ 35,80
5. Administration	8 950 916 040	8 658 632 705	+ 3,38
6. Compensation	p.m.	p.m.	—
Special instruments	219 000 000	384 505 583	– 43,04
Total expenditure ³	136 610 995 484	141 280 422 939	– 3,31

REVENUE

Description	Budget 2016 ¹	Budget 2015 ²	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 616 701 373	3 045 497 557	– 46,92
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 349 116 814	1 434 557 708	– 5,96
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)	p.m.	7 133 244 000	—
Total revenue for Titles 3 to 9	2 965 818 187	11 613 299 265	– 74,46
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	20 247 900 000	18 759 400 000	+ 7,93
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	16 279 317 150	18 023 353 946	– 9,68
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	97 117 960 147	92 884 369 728	+ 4,56
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom ⁴	133 645 177 297	129 667 123 674	+ 3,07
Total revenue ⁵	136 610 995 484	141 280 422 939	– 3,31

¹ The figures in this column correspond to those in the 2016 budget (OJ L 48, 24.2.2016, p. 1) plus AB No 1 to No 3/2016 and Council's position on DAB No 4 and No 5/2016.

² The figures in this column correspond to those in the 2015 budget (OJ L 69, 13.3.2015, p. 1) plus amending budgets No 1 to No 8/2015.

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 2016 budget are determined on the basis of the budget forecasts adopted at the 166th meeting of the Advisory Committee on Own Resources on 18 May 2016.

⁵ 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'.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(b) of Decision 2014/335/EU, 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	1 721 991 000	4 238 385 000	50	2 119 192 500	1 721 991 000	
Bulgaria	207 858 000	436 223 000	50	218 111 500	207 858 000	
Czech Republic	680 378 000	1 582 293 000	50	791 146 500	680 378 000	
Denmark	1 022 373 000	2 804 139 000	50	1 402 069 500	1 022 373 000	
Germany	12 984 422 000	32 010 557 000	50	16 005 278 500	12 984 422 000	
Estonia	102 808 000	207 919 000	50	103 959 500	102 808 000	
Ireland	809 088 000	1 948 180 000	50	974 090 000	809 088 000	
Greece	759 264 000	1 760 083 000	50	880 041 500	759 264 000	
Spain	4 723 052 000	11 193 707 000	50	5 596 853 500	4 723 052 000	
France	9 712 577 000	22 713 643 000	50	11 356 821 500	9 712 577 000	
Croatia	256 144 000	438 499 000	50	219 249 500	219 249 500	Croatia
Italy	6 088 296 000	16 687 221 000	50	8 343 610 500	6 088 296 000	
Cyprus	116 299 000	172 542 000	50	86 271 000	86 271 000	Cyprus
Latvia	98 291 000	258 792 000	50	129 396 000	98 291 000	
Lithuania	151 049 000	376 190 000	50	188 095 000	151 049 000	
Luxembourg	275 478 000	350 152 000	50	175 076 000	175 076 000	Luxembourg
Hungary	433 908 000	1 073 674 000	50	536 837 000	433 908 000	
Malta	63 326 000	91 306 000	50	45 653 000	45 653 000	Malta
Netherlands	2 787 039 000	7 030 893 000	50	3 515 446 500	2 787 039 000	
Austria	1 556 782 000	3 461 805 000	50	1 730 902 500	1 556 782 000	
Poland	1 833 156 000	4 236 962 000	50	2 118 481 000	1 833 156 000	
Portugal	871 109 000	1 817 370 000	50	908 685 000	871 109 000	
Romania	550 855 000	1 643 024 000	50	821 512 000	550 855 000	
Slovenia	178 550 000	391 715 000	50	195 857 500	178 550 000	
Slovakia	266 343 000	776 122 000	50	388 061 000	266 343 000	
Finland	915 357 000	2 127 774 000	50	1 063 887 000	915 357 000	
Sweden	2 034 845 000	4 900 449 000	50	2 450 224 500	2 034 845 000	
United Kingdom	12 151 903 000	25 888 719 000	50	12 944 359 500	12 151 903 000	
Total	63 352 541 000	150 618 338 000		75 309 169 000	63 167 543 500	

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 2014/335/EU, 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	1 721 991 000	0,30	516 597 300
Bulgaria	207 858 000	0,30	62 357 400
Czech Republic	680 378 000	0,30	204 113 400
Denmark	1 022 373 000	0,30	306 711 900
Germany	12 984 422 000	0,15	1 947 663 300
Estonia	102 808 000	0,30	30 842 400
Ireland	809 088 000	0,30	242 726 400
Greece	759 264 000	0,30	227 779 200
Spain	4 723 052 000	0,30	1 416 915 600
France	9 712 577 000	0,30	2 913 773 100
Croatia	219 249 500	0,30	65 774 850
Italy	6 088 296 000	0,30	1 826 488 800
Cyprus	86 271 000	0,30	25 881 300
Latvia	98 291 000	0,30	29 487 300
Lithuania	151 049 000	0,30	45 314 700
Luxembourg	175 076 000	0,30	52 522 800
Hungary	433 908 000	0,30	130 172 400
Malta	45 653 000	0,30	13 695 900
Netherlands	2 787 039 000	0,15	418 055 850
Austria	1 556 782 000	0,30	467 034 600
Poland	1 833 156 000	0,30	549 946 800
Portugal	871 109 000	0,30	261 332 700
Romania	550 855 000	0,30	165 256 500
Slovenia	178 550 000	0,30	53 565 000
Slovakia	266 343 000	0,30	79 902 900
Finland	915 357 000	0,30	274 607 100
Sweden	2 034 845 000	0,15	305 226 750
United Kingdom	12 151 903 000	0,30	3 645 570 900
Total	63 167 543 500		16 279 317 150

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(c) of Decision 2014/335/EU, 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	4 238 385 000		2 732 889 706
Bulgaria	436 223 000		281 274 435
Czech Republic	1 582 293 000		1 020 254 708
Denmark	2 804 139 000		1 808 094 972
Germany	32 010 557 000		20 640 248 993
Estonia	207 919 000		134 065 144
Ireland	1 948 180 000		1 256 176 838
Greece	1 760 083 000		1 134 892 822
Spain	11 193 707 000		7 217 646 966
France	22 713 643 000		14 645 644 780
Croatia	438 499 000		282 741 989
Italy	16 687 221 000		10 759 837 650
Cyprus	172 542 000		111 254 229
Latvia	258 792 000	0,6447951 ¹	166 867 803
Lithuania	376 190 000		242 565 453
Luxembourg	350 152 000		225 776 280
Hungary	1 073 674 000		692 299 690
Malta	91 306 000		58 873 658
Netherlands	7 030 893 000		4 533 485 067
Austria	3 461 805 000		2 232 154 759
Poland	4 236 962 000		2 731 972 163
Portugal	1 817 370 000		1 171 831 196
Romania	1 643 024 000		1 059 413 757
Slovenia	391 715 000		252 575 897
Slovakia	776 122 000		500 439 631
Finland	2 127 774 000		1 371 978 162
Sweden	4 900 449 000		3 159 785 302
United Kingdom	25 888 719 000		16 692 918 097
Total	150 618 338 000		97 117 960 147

¹ Calculation of rate: $(97\,117\,960\,147) / (150\,618\,338\,000) = 0,644795059065119$.

TABLE 4

Calculation of the gross reduction in GNI contribution for Denmark, Netherlands, Austria and Sweden and its financing, pursuant to Article 2(5) of Decision 2014/335/EU, Euratom (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		2,81	31 449 227	31 449 227
Bulgaria		0,29	3 236 817	3 236 817
Czech Republic		1,05	11 740 767	11 740 767
Denmark	- 142 439 555	1,86	20 806 983	- 121 632 572
Germany		21,25	237 521 435	237 521 435
Estonia		0,14	1 542 779	1 542 779
Ireland		1,29	14 455 684	14 455 684
Greece		1,17	13 059 986	13 059 986
Spain		7,43	83 058 391	83 058 391
France		15,08	168 537 432	168 537 432
Croatia		0,29	3 253 705	3 253 705
Italy		11,08	123 820 797	123 820 797
Cyprus		0,11	1 280 278	1 280 278
Latvia		0,17	1 920 262	1 920 262
Lithuania		0,25	2 791 366	2 791 366
Luxembourg		0,23	2 598 162	2 598 162
Hungary		0,71	7 966 765	7 966 765
Malta		0,06	677 499	677 499
Netherlands	- 761 503 777	4,67	52 169 910	- 709 333 867
Austria	- 10 956 889	2,30	25 686 929	14 730 040
Poland		2,81	31 438 669	31 438 669
Portugal		1,21	13 485 062	13 485 062
Romania		1,09	12 191 397	12 191 397
Slovenia		0,26	2 906 563	2 906 563
Slovakia		0,52	5 758 900	5 758 900
Finland		1,41	15 788 289	15 788 289
Sweden	- 202 702 444	3,25	36 361 807	- 166 340 637
United Kingdom		17,19	192 096 804	192 096 804
Total	-1 117 602 665	100,00	1 117 602 665	0
EU GDP price deflator, in EUR, (spring 2015 economic forecast) : (a) 2011 EU27 = 101,2490 / (b) 2013 EU27 = 104,3831 (c) 2013 EU28 = 104,3687 / (d) 2016 EU28 = 110,9221				
Lump-sum for Netherlands: in 2016 prices: 695.000.000 EUR x [(b/a) x (d/c)] = 761.503.777 EUR				
Lump-sum for Sweden: in 2016 prices: 185.000.000 EUR x [(b/a) x (d/c)] = 202.702.444 EUR				
Lump-sum for Denmark: in 2016 prices: 130.000.000 EUR x [(b/a) x (d/c)] = 142.439.555 EUR				
Lump-sum for Austria: in 2016 prices: 10.000.000 EUR x [(b/a) x (d/c)] = 10.956.889 EUR				

TABLE 5.1

Correction of budgetary imbalances for the United Kingdom for the year 2015 pursuant to Article 4 of Decision 2014/335/EU,
Euratom (Chapter 1 5)

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	19,2145	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,5910	
3. (1) – (2)	11,6235	
4. Total allocated expenditure		129 194 773 448
5. Enlargement related expenditure ²		31 733 179 803
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		97 461 593 645
7. United Kingdom's correction original amount = (3) × (6) × 0,66		7 476 753 663
8. United Kingdom's advantage ³		1 496 521 393
9. Core United Kingdom's correction = (7) – (8)		5 980 232 270
10. Windfall gains deriving from traditional own resources ⁴		- 76 109 576
11. Correction for the United Kingdom = (9) – (10)		6 056 341 847

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to total allocated expenditure in 13 Member States (that have acceded to the EU after 30 April 2004), except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section.

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 20 % as of 1 January 2014 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 5.2

Correction of budgetary imbalances for the United Kingdom for the year 2014 pursuant to Article 4 of Decision 2014/335/EU,
Euratom (Chapter 3 6)

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	17,4319	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,4180	
3. (1) – (2)	10,0139	
4. Total allocated expenditure		128 669 838 650
5. Enlargement related expenditure ²		33 342 488 843
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		95 327 349 807
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 300 352 079
8. United Kingdom's advantage ³		1 162 878 038
9. Core United Kingdom's correction = (7) – (8)		5 137 474 040
10. Windfall gains deriving from traditional own resources ⁴		- 28 189 034
11. Correction for the United Kingdom ⁵ = (9) – (10)		5 165 663 075

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to total allocated expenditure in 13 Member States (that have acceded to the EU after 30 April 2004), except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section.

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 20 % as of 1 January 2014 — 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 € -315 819 810 between the provisional amount of the 2014 UK correction (€ 5 165 663 075, as calculated above) and the previously budgeted amount of the 2014 UK correction (€ 4 849 843 265, entered in this DAB for the implementation of the ORD2014 in the year 2015) is financed in chapter 36 of the DAB 5/2016.

TABLE 5.3

Correction of budgetary imbalances for the United Kingdom for the year 2012 pursuant to Article 4 of Decision 2007/436/EC,
Euratom (Chapter 3 5)

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,1200	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,2358	
3. (1) – (2)	8,8842	
4. Total allocated expenditure		126 017 496 941
5. Enlargement related expenditure ²		30 151 594 002
5a.Pre-accession expenditure		3 084 519 964
5b.Expenditure related to Art 4(1)(g)		27 067 074 038
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		95 865 902 938
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 621 164 211
8. United Kingdom's advantage ³		331 907 397
9. Core United Kingdom's correction = (7) – (8)		5 289 256 814
10. Windfall gains deriving from traditional own resources ⁴		12 810 520
11. Correction for the United Kingdom ⁵ = (9) – (10)		5 276 446 294

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 € -132 837 911 between the definitive amount of the 2012 UK correction (€ 5 276 446 294, as calculated above) and the previously budgeted amount of the 2012 UK correction (€ 5 143 608 383, entered in the AB 6/2015) is financed in chapter 35 of the DAB 4/2016.

TABLE 6.1

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 6 056 341 847 (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	2,81	3,40	5,48		1,56	4,96	300 419 482
Bulgaria	0,29	0,35	0,56		0,16	0,51	30 919 770
Czech Republic	1,05	1,27	2,05		0,58	1,85	112 153 956
Denmark	1,86	2,25	3,63		1,03	3,28	198 759 194
Germany	21,25	25,66	0,00	-19,25	0,00	6,42	388 574 256
Estonia	0,14	0,17	0,27		0,08	0,24	14 737 434
Ireland	1,29	1,56	2,52		0,72	2,28	138 088 264
Greece	1,17	1,41	2,28		0,65	2,06	124 755 826
Spain	7,43	8,97	14,48		4,13	13,10	793 417 224
France	15,08	18,21	29,37		8,37	26,58	1 609 957 772
Croatia	0,29	0,35	0,57		0,16	0,51	31 081 094
Italy	11,08	13,38	21,58		6,15	19,53	1 182 801 065
Cyprus	0,11	0,14	0,22		0,06	0,20	12 229 889
Latvia	0,17	0,21	0,33		0,10	0,30	18 343 345
Lithuania	0,25	0,30	0,49		0,14	0,44	26 664 592
Luxembourg	0,23	0,28	0,45		0,13	0,41	24 819 001
Hungary	0,71	0,86	1,39		0,40	1,26	76 102 711
Malta	0,06	0,07	0,12		0,03	0,11	6 471 829
Netherlands	4,67	5,64	0,00	-4,23	0,00	1,41	85 347 594
Austria	2,30	2,78	0,00	-2,08	0,00	0,69	42 022 646
Poland	2,81	3,40	5,48		1,56	4,96	300 318 619
Portugal	1,21	1,46	2,35		0,67	2,13	128 816 366
Romania	1,09	1,32	2,12		0,61	1,92	116 458 609
Slovenia	0,26	0,31	0,51		0,14	0,46	27 765 014
Slovakia	0,52	0,62	1,00		0,29	0,91	55 012 032
Finland	1,41	1,71	2,75		0,78	2,49	150 818 003
Sweden	3,25	3,93	0,00	-2,95	0,00	0,98	59 486 260
United Kingdom	17,19	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-28,50	28,50	100,00	6 056 341 847

The calculations are made to 15 decimal places.

TABLE 6.2

Intermediate update of the financing of the 2014 UK correction (chapter 36)

Member State	Amount
	(1)
Belgium	13 297 611
Bulgaria	2 322 802
Czech Republic	6 423 102
Denmark	10 254 706
Germany	19 889 796
Estonia	870 740
Ireland	13 998 232
Greece	5 098 964
Spain	34 026 198
France	77 369 366
Croatia	2 743 129
Italy	59 231 069
Cyprus	851 288
Latvia	1 033 546
Lithuania	869 479
Luxembourg	3 575 795
Hungary	3 913 949
Malta	643 682
Netherlands	4 823 050
Austria	2 127 855
Poland	19 937 548
Portugal	6 712 478
Romania	8 464 009
Slovenia	1 770 672
Slovakia	3 026 145
Finland	9 102 902
Sweden	3 441 697
United Kingdom	- 315 819 810
Total	0

TABLE 6.3

Financing of the definitive 2012 UK correction (chapter 35)

Member State	Amount
	(1)
Belgium	12 108 628
Bulgaria	1 275 199
Czech Republic	3 342 634
Denmark	4 686 427
Germany	7 934 870
Estonia	568 776
Ireland	5 094 409
Greece	1 773 357
Spain	7 537 051
France	38 002 662
Croatia	382 317
Italy	19 830 215
Cyprus	241 390
Latvia	102 976
Lithuania	646 364
Luxembourg	1 741 166
Hungary	2 179 154
Malta	101 561
Netherlands	4 101 900
Austria	1 068 284
Poland	7 063 680
Portugal	3 441 569
Romania	2 351 280
Slovenia	554 253
Slovakia	1 502 129
Finland	4 198 567
Sweden	1 007 093
United Kingdom	- 132 837 911
Total	0

TABLE 7

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

Member State	Traditional own resources (TOR)				VAT-based own resource	VAT and GNI-based own resources, including adjustments					ORD 2014	Total own resources ²
	Net sugar sector levies (80 %)	Net customs duties (80 %)	Total net traditional own resources (80 %)	Collection costs (20 % of gross TOR) (p.m.)		GNI-based own resource	Reduction in favour of: Denmark, Netherlands, Austria and Sweden	United Kingdom correction	Total 'national contributions'	Share in total 'national contributions' (%)	Adjustment relating to years 2014 and 2015	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11)	(12) = (3) + (9) + (11)
Belgium	7 000 000	1 984 800 000	1 991 800 000	497 950 000	516 597 300	2 732 889 706	31 449 227	325 825 721	3 606 761 954	3,18	380 157 383	5 978 719 337
Bulgaria	400 000	65 100 000	65 500 000	16 375 000	62 357 400	281 274 435	3 236 817	34 517 771	381 386 423	0,34	12 976 885	459 863 308
Czech Republic	3 600 000	250 600 000	254 200 000	63 550 000	204 113 400	1 020 254 708	11 740 767	121 919 692	1 358 028 567	1,20	120 908 594	1 733 137 161
Denmark	3 600 000	381 200 000	384 800 000	96 200 000	306 711 900	1 808 094 972	- 121 632 572	213 700 327	2 206 874 627	1,95	- 147 742 832	2 443 931 795
Germany	28 100 000	4 124 900 000	4 153 000 000	1 038 250 000	1 947 663 300	20 640 248 993	237 521 435	416 398 922	23 241 832 650	20,50	-1 996 696 973	25 398 135 677
Estonia	0	27 800 000	27 800 000	6 950 000	30 842 400	134 065 144	1 542 779	16 176 950	182 627 273	0,16	7 533 435	217 960 708
Ireland	0	314 600 000	314 600 000	78 650 000	242 726 400	1 256 176 838	14 455 684	157 180 905	1 670 539 827	1,47	170 564 976	2 155 704 803
Greece	1 500 000	151 000 000	152 500 000	38 125 000	227 779 200	1 134 892 822	13 059 986	131 628 147	1 507 360 155	1,33	60 999 683	1 720 859 838
Spain	5 000 000	1 429 900 000	1 434 900 000	358 725 000	1 416 915 600	7 217 646 966	83 058 391	834 980 473	9 552 601 430	8,42	444 555 900	11 432 057 330
France	33 000 000	1 676 800 000	1 709 800 000	427 450 000	2 913 773 100	14 645 644 780	168 537 432	1 725 329 800	19 453 285 112	17,15	1 063 986 397	22 227 071 509
Croatia	1 900 000	44 000 000	45 900 000	11 475 000	65 774 850	282 741 989	3 253 705	34 206 540	385 977 084	0,34	13 236 646	445 113 730
Italy	5 000 000	1 829 400 000	1 834 400 000	458 600 000	1 826 488 800	10 759 837 650	123 820 797	1 261 862 349	13 972 009 596	12,32	887 769 484	16 694 179 080
Cyprus	0	19 600 000	19 600 000	4 900 000	25 881 300	111 254 229	1 280 278	13 322 567	151 738 374	0,13	9 862 666	181 201 040
Latvia	0	32 400 000	32 400 000	8 100 000	29 487 300	166 867 803	1 920 262	19 479 867	217 755 232	0,19	6 740 740	256 895 972
Lithuania	900 000	80 300 000	81 200 000	20 300 000	45 314 700	242 565 453	2 791 366	28 180 435	318 851 954	0,28	12 047 755	412 099 709
Luxembourg	0	18 300 000	18 300 000	4 575 000	52 522 800	225 776 280	2 598 162	30 135 962	311 033 204	0,27	4 601 725	333 934 929
Hungary	2 200 000	141 600 000	143 800 000	35 950 000	130 172 400	692 299 690	7 966 765	82 195 814	912 634 669	0,80	45 076 397	1 101 511 066
Malta	0	12 600 000	12 600 000	3 150 000	13 695 900	58 873 658	677 499	7 217 072	80 464 129	0,07	2 539 423	95 603 552
Netherlands	7 700 000	2 411 000 000	2 418 700 000	604 675 000	418 055 850	4 533 485 067	- 709 333 867	94 272 544	4 336 479 594	3,82	-1 798 837 531	4 956 342 063
Austria	3 400 000	214 500 000	217 900 000	54 475 000	467 034 600	2 232 154 759	14 730 040	45 218 785	2 759 138 184	2,43	180 218 679	3 157 256 863
Poland	13 700 000	550 400 000	564 100 000	141 025 000	549 946 800	2 731 972 163	31 438 669	327 319 847	3 640 677 479	3,21	155 777 950	4 360 555 429
Portugal	200 000	136 800 000	137 000 000	34 250 000	261 332 700	1 171 831 196	13 485 062	138 970 413	1 585 619 371	1,40	77 069 484	1 799 688 855

¹ p.m. (own resources + other revenue = total revenue = total expenditure); (133 645 177 297 + 2 965 818 187 = 136 610 995 484 = 136 610 995 484).

² Total own resources as percentage of GNI: (133 645 177 297) / (15 061 833 800 000) = 0,89 %

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments						ORD 2014	Total own resources ¹
	Net sugar sector levies (80 %)	Net customs duties (80 %)	Total net traditional own resources (80 %)	Collection costs (20 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	Reduction in favour of: Denmark, Netherlands, Austria and Sweden	United Kingdom correction	Total 'national contributions'	Share in total 'national contributions' (%)	Adjustment relating to years 2014 and 2015	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11)	(12) = (3) + (9) + (11)
Romania	1 000 000	137 500 000	138 500 000	34 625 000	165 256 500	1 059 413 757	12 191 397	127 273 898	1 364 135 552	1,20	32 865 560	1 535 501 112
Slovenia	0	69 500 000	69 500 000	17 375 000	53 565 000	252 575 897	2 906 563	30 089 939	339 137 399	0,30	22 119 731	430 757 130
Slovakia	1 400 000	96 900 000	98 300 000	24 575 000	79 902 900	500 439 631	5 758 900	59 540 306	645 641 737	0,57	33 257 802	777 199 539
Finland	800 000	126 300 000	127 100 000	31 775 000	274 607 100	1 371 978 162	15 788 289	164 119 472	1 826 493 023	1,61	132 868 521	2 086 461 544
Sweden	2 800 000	549 400 000	552 200 000	138 050 000	305 226 750	3 159 785 302	- 166 340 637	63 935 050	3 362 606 465	2,97	- 635 351 204	3 279 455 261
United Kingdom	10 100 000	3 237 400 000	3 247 500 000	811 875 000	3 645 570 900	16 692 918 097	192 096 804	-6 504 999 568	14 025 586 233	12,37	700 892 724	17 973 978 957
Total	133 300 000	20 114 600 000	20 247 900 000	5 061 975 000	16 279 317 150	97 117 960 147	0	0	113 397 277 297	100,00	0	133 645 177 297

¹ Total own resources as percentage of GNI: $(133\,645\,177\,297) / (15\,061\,833\,800\,000) = 0,89 \%$

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title	Heading	Budget 2016	Draft amending budget No. 5/2016	New amount
1	OWN RESOURCES	133 645 177 297		133 645 177 297
3	SURPLUSES, BALANCES AND ADJUSTMENTS	1 349 116 814		1 349 116 814
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 348 027 707		1 348 027 707
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	55 455 129		55 455 129
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		123 000 000
8	BORROWING AND LENDING OPERATIONS	5 217 537		5 217 537
9	MISCELLANEOUS REVENUE	25 001 000		25 001 000
	Total	136 610 995 484		136 610 995 484

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2016	Draft amending budget No. 5/2016	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 2014/335/EU, EURATOM)	124 700 000	8 600 000	133 300 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2014/335/EU, EURATOM	18 857 400 000	1 257 200 000	20 114 600 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2014/335/EU, EURATOM	18 949 564 800	-2 670 247 650	16 279 317 150
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2014/335/EU, EURATOM	95 713 512 497	1 404 447 650	97 117 960 147
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES	p.m.		0
	Title 1 — Total	133 645 177 297		133 645 177 297

**CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER
THE COMMON ORGANISATION OF THE MARKETS IN SUGAR
(ARTICLE 2(1)(A) OF DECISION 2014/335/EU, EURATOM)**

Figures

Title Chapter Article Item	Heading	Budget 2016	Draft amending budget No. 5/2016	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 2014/335/EU, EURATOM)			
1 1 0	<i>Production levies related to the marketing year 2005/2006 and previous years</i>	p.m.		p.m.
1 1 1	<i>Sugar storage levies</i>	p.m.		p.m.
1 1 3	<i>Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose</i>	p.m.		p.m.
1 1 7	<i>Production charge</i>	124 700 000	8 600 000	133 300 000
1 1 8	<i>One-off amounts on additional sugar quotas and supplementary isoglucose quotas</i>	p.m.		p.m.
1 1 9	<i>Surplus amount</i>	p.m.		p.m.
	Chapter 1 1 — Total	124 700 000	8 600 000	133 300 000

Article 1 1 1 — Sugar storage levies

Figures

Budget 2016	Draft amending budget No. 5/2016	New amount
p.m.		p.m.

Remarks

This article is intended for the recording of income charged by new Member States in the event of non-elimination of sugar stocks considered surplus within the meaning of Commission Regulation (EC) No 60/2004 of 14 January 2004 laying down transitional measures in the sugar sector by reason of the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia (OJ L 9, 15.1.2004, p. 8).

It is also intended to record revenue from the outstanding sugar storage levies as Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1) abolished the storage levy.

This article also covers the outstanding amounts due pursuant to Article 5 of Commission Regulation (EEC) No 65/82 of 13 January 1982 laying down detailed rules for carrying forward sugar to the following marketing year (OJ L 9, 14.1.1982, p. 14) when the obligation to store sugar carried forward is not complied with, and the amounts due in accordance with Council Regulation (EEC) No 1789/81 of 30 June 1981 laying down general rules concerning the system of minimum stocks in the sugar sector (OJ L 177, 1.7.1981, p. 39) when the general rules concerning the system of minimum stocks in the sugar sector are not complied with.

Figures are net of collection costs.

Legal basis

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 2(1)(a) thereof.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	p.m.	—	p.m.
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	p.m.	—	p.m.
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Croatia	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	p.m.	—	p.m.
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	—	—	—
Hungary	p.m.	—	p.m.
Malta	p.m.	—	p.m.
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	p.m.	—	p.m.
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Article 111 —Total	p.m.	—	p.m.

Article 117 — Production charge

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
124 700 000	8 600 000	133 300 000

Remarks

Under the actual common organisation of the markets in the sugar sector, a production charge is levied on undertakings producing sugar, isoglucose or inulin syrup.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Article 16 thereof.

Commission Regulation (EC) No 952/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards the management of the Community market in sugar and the quota system (OJ L 178, 1.7.2006, p. 39).

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 2(1)(a) thereof.

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1), and in particular Article 51 thereof.

Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671), and in particular Article 128 thereof.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	6 600 000	400 000	7 000 000
Bulgaria	400 000		400 000
Czech Republic	3 400 000	200 000	3 600 000
Denmark	3 400 000	200 000	3 600 000
Germany	26 300 000	1 800 000	28 100 000
Estonia	—	—	—
Ireland	p.m.	—	p.m.
Greece	1 400 000	100 000	1 500 000
Spain	4 700 000	300 000	5 000 000
France	30 900 000	2 100 000	33 000 000
Croatia	1 700 000	200 000	1 900 000
Italy	4 700 000	300 000	5 000 000
Cyprus	—	—	—
Latvia	p.m.	—	p.m.
Lithuania	800 000	100 000	900 000
Luxembourg	—	—	,—
Hungary	2 100 000	100 000	2 200 000
Malta	—	—	,—
Netherlands	7 200 000	500 000	7 700 000
Austria	3 200 000	200 000	3 400 000
Poland	12 800 000	900 000	13 700 000
Portugal	100 000	100 000	200 000
Romania	900 000	100 000	1 000 000
Slovenia	p.m.	—	p.m.
Slovakia	1 300 000	100 000	1 400 000
Finland	700 000	100 000	800 000
Sweden	2 600 000	200 000	2 800 000
United Kingdom	9 500 000	600 000	10 100 000
Article 117 — Total	124 700 000	8 600 000	133 300 000

Article 119 — Surplus amount

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
p.m.		p.m.

Remarks

A surplus amount shall be levied and charged by the Member States to the undertakings concerned located on its territory in accordance with Article 142 of Regulation (EU) No 1308/2013.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Article 15 thereof.

Commission Regulation (EC) No 967/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards sugar production in excess of the quota (OJ L 176, 30.6.2006, p. 22).

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 2(1)(a) thereof.

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1), and in particular Article 64 thereof.

Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671).

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	p.m.	—	p.m.
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	—	—	—
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Croatia	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	—	—	—
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	—	—	—
Hungary	p.m.	—	p.m.
Malta	—	—	—
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	p.m.	—	p.m.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Article 1 1 9 — Total	p.m.	—	p.m.

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2014/335/EU, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
1 2 1 2 0	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2014/335/EU, EURATOM <i>Customs duties and other duties referred to in Article 2(1)(a) of Decision 2014/335/EU, Euratom</i>	18 857 400 000	1 257 200 000	20 114 600 000
	Chapter 1 2 — Total	18 857 400 000	1 257 200 000	20 114 600 000

Article 1 2 0 — Customs duties and other duties referred to in Article 2(1)(a) of Decision 2014/335/EU, Euratom

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
18 857 400 000	1 257 200 000	20 114 600 000

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 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 2(1)(a) thereof.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	1 860 800 000	124 000 000	1 984 800 000
Bulgaria	61 000 000	4 100 000	65 100 000
Czech Republic	235 000 000	15 600 000	250 600 000
Denmark	357 400 000	23 800 000	381 200 000
Germany	3 867 100 000	257 800 000	4 124 900 000
Estonia	26 100 000	1 700 000	27 800 000
Ireland	295 000 000	19 600 000	314 600 000
Greece	141 600 000	9 400 000	151 000 000
Spain	1 340 500 000	89 400 000	1 429 900 000
France	1 572 000 000	104 800 000	1 676 800 000
Croatia	41 200 000	2 800 000	44 000 000
Italy	1 715 100 000	114 300 000	1 829 400 000
Cyprus	18 300 000	1 300 000	19 600 000
Latvia	30 400 000	2 000 000	32 400 000
Lithuania	75 200 000	5 100 000	80 300 000
Luxembourg	17 100 000	1 200 000	18 300 000
Hungary	132 700 000	8 900 000	141 600 000
Malta	11 800 000	800 000	12 600 000
Netherlands	2 260 300 000	150 700 000	2 411 000 000
Austria	201 100 000	13 400 000	214 500 000
Poland	516 000 000	34 400 000	550 400 000
Portugal	128 300 000	8 500 000	136 800 000
Romania	128 900 000	8 600 000	137 500 000
Slovenia	65 100 000	4 400 000	69 500 000
Slovakia	90 900 000	6 000 000	96 900 000
Finland	118 400 000	7 900 000	126 300 000
Sweden	515 000 000	34 400 000	549 400 000
United Kingdom	3 035 100 000	202 300 000	3 237 400 000
Article 1 2 0 — Total	18 857 400 000	1 257 200 000	20 114 600 000

CHAPTER 13 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2014/335/EU, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2014/335/EU, EURATOM			
1 3 0	<i>Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2014/335/EU, Euratom</i>	18 949 564 800	-2 670 247 650	16 279 317 150
	Chapter 13 — Total	18 949 564 800	-2 670 247 650	16 279 317 150

Article 1 3 0 — Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2014/335/EU, Euratom

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
18 949 564 800	-2 670 247 650	16 279 317 150

Remarks

The applied uniform rate valid for all Member States to the harmonised VAT assessment bases determined according to 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. For the period 2014-2020 only, the rate of call of the VAT-based own resource for Germany, the Netherlands and Sweden shall be fixed at 0,15 %.

Legal basis

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 2(1)(b) and (4) thereof.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	516 597 300	—	516 597 300
Bulgaria	62 357 400	—	62 357 400
Czech Republic	204 113 400	—	204 113 400
Denmark	306 711 900	—	306 711 900
Germany	3 895 326 600	-1 947 663 300	1 947 663 300
Estonia	30 682 950	159 450	30 842 400
Ireland	242 726 400	—	242 726 400
Greece	227 779 200	—	227 779 200
Spain	1 416 915 600	—	1 416 915 600
France	2 913 773 100	—	2 913 773 100
Croatia	65 326 200	448 650	65 774 850
Italy	1 826 488 800	—	1 826 488 800
Cyprus	26 080 350	- 199 050	25 881 300
Latvia	29 487 300	—	29 487 300
Lithuania	45 314 700	—	45 314 700
Luxembourg	52 312 500	210 300	52 522 800
Hungary	130 172 400	—	130 172 400
Malta	13 617 000	78 900	13 695 900
Netherlands	836 111 700	- 418 055 850	418 055 850
Austria	467 034 600	—	467 034 600
Poland	549 946 800	—	549 946 800
Portugal	261 332 700	—	261 332 700
Romania	165 256 500	—	165 256 500
Slovenia	53 565 000	—	53 565 000
Slovakia	79 902 900	—	79 902 900
Finland	274 607 100	—	274 607 100
Sweden	610 453 500	- 305 226 750	305 226 750
United Kingdom	3 645 570 900	—	3 645 570 900
Article 1 3 0 — Total	18 949 564 800	-2 670 247 650	16 279 317 150

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2014/335/EU, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2014/335/EU, EURATOM			
1 4 0	<i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2014/335/EU, Euratom</i>	95 713 512 497	1 404 447 650	97 117 960 147
	Chapter 1 4 — Total	95 713 512 497	1 404 447 650	97 117 960 147

Article 1 4 0 — Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2014/335/EU, Euratom

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
95 713 512 497	1 404 447 650	97 117 960 147

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 0,6448%.

Legal basis

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 2(1)(c) thereof.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	2 690 027 944	42 861 762	2 732 889 706
Bulgaria	281 742 922	- 468 487	281 274 435
Czech Republic	992 815 125	27 439 583	1 020 254 708
Denmark	1 774 560 502	33 534 470	1 808 094 972
Germany	20 267 616 595	372 632 398	20 640 248 993
Estonia	133 251 083	814 061	134 065 144
Ireland	1 136 486 414	119 690 424	1 256 176 838
Greece	1 130 107 002	4 785 820	1 134 892 822
Spain	7 163 914 189	53 732 777	7 217 646 966
France	14 484 738 592	160 906 188	14 645 644 780
Croatia	283 701 108	- 959 119	282 741 989
Italy	10 687 231 570	72 606 080	10 759 837 650
Cyprus	113 262 737	- 2 008 508	111 254 229
Latvia	164 234 193	2 633 610	166 867 803
Lithuania	245 798 555	- 3 233 102	242 565 453
Luxembourg	227 184 716	- 1 408 436	225 776 280
Hungary	685 851 604	6 448 086	692 299 690
Malta	59 136 426	- 262 768	58 873 658
Netherlands	4 488 502 935	44 982 132	4 533 485 067
Austria	2 143 955 360	88 199 399	2 232 154 759
Poland	2 726 922 742	5 049 421	2 731 972 163
Portugal	1 158 709 802	13 121 394	1 171 831 196
Romania	1 052 978 849	6 434 908	1 059 413 757
Slovenia	249 696 035	2 879 862	252 575 897
Slovakia	495 743 434	4 696 197	500 439 631
Finland	1 321 298 493	50 679 669	1 371 978 162
Sweden	3 055 171 597	104 613 705	3 159 785 302
United Kingdom	16 498 871 973	194 046 124	16 692 918 097
Article 1 4 0 — Total	95 713 512 497	1 404 447 650	97 117 960 147

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
1 5	CORRECTION OF BUDGETARY IMBALANCES			
1 5 0	<i>Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2014/335/EU, Euratom</i>	0		0
	Chapter 1 5 — Total	0		0

Article 1 5 0 — Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2014/335/EU, Euratom

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
0		0

Remarks

The budgetary imbalance correction mechanism in favour of the United Kingdom (UK correction) was introduced by the European Council in Fontainebleau in June 1984 and the resulting own resources decision of 1985. The purpose of the mechanism is to reduce the UK budgetary imbalance through a reduction in its payments to the Union.

Legal basis

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Articles 4 and 5 thereof.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	279 071 850	21 347 632	300 419 482
Bulgaria	29 228 885	1 690 885	30 919 770
Czech Republic	102 997 723	9 156 233	112 153 956
Denmark	184 098 416	14 660 778	198 759 194
Germany	361 006 829	27 567 427	388 574 256
Estonia	13 823 881	913 553	14 737 434
Ireland	117 902 629	20 185 635	138 088 264
Greece	117 240 809	7 515 017	124 755 826
Spain	743 206 698	50 210 526	793 417 224
France	1 502 691 749	107 266 023	1 609 957 772
Croatia	29 432 034	1 649 060	31 081 094

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Italy	1 108 726 582	74 074 483	1 182 801 065
Cyprus	11 750 228	479 661	12 229 889
Latvia	17 038 165	1 305 180	18 343 345
Lithuania	25 499 905	1 164 687	26 664 592
Luxembourg	23 568 848	1 250 153	24 819 001
Hungary	71 152 375	4 950 336	76 102 711
Malta	6 134 996	336 833	6 471 829
Netherlands	79 949 224	5 398 370	85 347 594
Austria	38 188 137	3 834 509	42 022 646
Poland	282 899 431	17 419 188	300 318 619
Portugal	120 208 152	8 608 214	128 816 366
Romania	109 239 295	7 219 314	116 458 609
Slovenia	25 904 242	1 860 772	27 765 014
Slovakia	51 429 963	3 582 069	55 012 032
Finland	137 075 608	13 742 395	150 818 003
Sweden	54 418 723	5 067 537	59 486 260
United Kingdom	-5 643 885 377	- 412 456 470	-6 056 341 847
Article 1 5 0 — Total	0	0	0

CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES			
1 6 0	<i>Gross reduction in the annual GNI-based contribution granted to certain Member States pursuant to Article 2(5) of Decision 2014/335/EU, Euratom</i>	p.m.	0	0
	Chapter 1 6 — Total	p.m.		0

Article 1 6 0 — Gross reduction in the annual GNI-based contribution granted to certain Member States pursuant to Article 2(5) of Decision 2014/335/EU, Euratom

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
p.m.	0	0

Remarks

This article is intended to record gross reductions in the annual GNI contributions of certain Member States in accordance with Council Decision 2014/335/EU, Euratom.

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), and in particular Article 10a(6) thereof.

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 2(5) thereof.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	p.m.	31 449 227	31 449 227
Bulgaria	p.m.	3 236 817	3 236 817
Czech Republic	p.m.	11 740 767	11 740 767
Denmark	p.m.	- 121 632 572	- 121 632 572
Germany	p.m.	237 521 435	237 521 435
Estonia	p.m.	1 542 779	1 542 779
Ireland	p.m.	14 455 684	14 455 684
Greece	p.m.	13 059 986	13 059 986
Spain	p.m.	83 058 391	83 058 391
France	p.m.	168 537 432	168 537 432
Croatia	p.m.	3 253 705	3 253 705
Italy	p.m.	123 820 797	123 820 797
Cyprus	p.m.	1 280 278	1 280 278
Latvia	p.m.	1 920 262	1 920 262
Lithuania	p.m.	2 791 366	2 791 366
Luxembourg	p.m.	2 598 162	2 598 162
Hungary	p.m.	7 966 765	7 966 765
Malta	p.m.	677 499	677 499
Netherlands	p.m.	- 709 333 867	- 709 333 867
Austria	p.m.	14 730 040	14 730 040
Poland	p.m.	31 438 669	31 438 669
Portugal	p.m.	13 485 062	13 485 062
Romania	p.m.	12 191 397	12 191 397
Slovenia	p.m.	2 906 563	2 906 563
Slovakia	p.m.	5 758 900	5 758 900
Finland	p.m.	15 788 289	15 788 289
Sweden	p.m.	- 166 340 637	- 166 340 637
United Kingdom	p.m.	192 096 804	192 096 804
Article 1 6 0 — Total	p.m.	0	0

TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	1 349 116 814		1 349 116 814

Title Chapter	Heading	Budget 2016	Council position on DAB No 5/2016	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 10B OF REGULATION (EU, EURATOM) No 609/2014	p.m.		p.m.
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 10B OF REGULATION (EU, EURATOM) No 609/2014	p.m.		p.m.
3 3	NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS			p.m.
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
3 7	ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS	—		0
	Title 3 — Total	1 349 116 814		1 349 116 814

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	<i>Surplus available from the preceding financial year</i>	1 349 116 814		1 349 116 814
3 0 2	<i>Repayment to the budget of the surplus from the Guarantee Fund for external actions</i>	p.m.		p.m.
	Chapter 3 0 — Total	1 349 116 814		1 349 116 814

Article 3 0 0 — Surplus available from the preceding financial year

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
1 349 116 814		1 349 116 814

Remarks

In accordance with Article 18 of the Financial Regulation, the balance from each financial year, whether surplus or deficit, is entered as revenue or expenditure in the budget of the subsequent financial year.

The relevant estimates of such revenue or expenditure are entered in the budget during the budgetary procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 39 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 1(1) of Regulation (EU, Euratom) No 608/2014.

After the closure of the accounts for each financial year, any discrepancy in relation to the estimates is entered in the budget for the following financial year through an amending budget that must be presented by the Commission within 15 days following the submission of the provisional accounts.

A deficit is entered in Article 27 02 01 of the statement of expenditure in Section III ‘Commission’.

Legal basis

Council Regulation (EU, Euratom) No 608/2014 of 26 May 2014 laying down implementing measures for the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 29).

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).

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 7 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 18 thereof.

Article 3 0 2 — Repayment to the budget of the surplus from the Guarantee Fund for external actions

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
p.m.		p.m.

Remarks

This article is intended to receive, once the target amount has been reached, any surplus in the Guarantee Fund for external actions in accordance with Articles 3 and 4 of Regulation (EC, Euratom) No 480/2009.

Legal basis

Council Regulation (EC, Euratom) No 480/2009 of 25 May 2009 establishing a Guarantee Fund for external actions (OJ L 145, 10.6.2009, p. 10).

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 7(2) thereof.

CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10B OF REGULATION (EU, EURATOM) No 609/2014

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	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 10B OF REGULATION (EU, EURATOM) No 609/2014			
3 1 0	<i>Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014</i>			
3 1 0 3	Application for 1995 and subsequent years of Article 10b of Regulation (EU, Euratom) No 609/2014	p.m.		p.m.
	<i>Article 3 1 0 — Subtotal</i>	p.m.		p.m.

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
	Chapter 3 1 — Total	p.m.		p.m.

Article 3 1 0 — Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014

Item 3 1 0 3 — Application for 1995 and subsequent years of Article 10b of Regulation (EU, Euratom) No 609/2014

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
p.m.		p.m.

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.

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 Commission shall inform the Member States of the amounts resulting from this calculation before 1 February of the year following that in which the data for the adjustments was supplied.

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 (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), and in particular Article 10b thereof.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	p.m.	—	p.m.
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	p.m.	—	p.m.
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Croatia	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	p.m.	—	p.m.
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	p.m.	—	p.m.
Hungary	p.m.	—	p.m.
Malta	p.m.	—	p.m.
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	p.m.	—	p.m.
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Item 3 1 0 3 — Total	p.m.	—	p.m.

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 10B OF REGULATION (EU, EURATOM) No 609/2014

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	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 10B OF REGULATION (EU, EURATOM) No 609/2014			
3 2 0	<i>Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014</i>			

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
3 2 0 3	Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014	p.m.		p.m.
	<i>Article 3 2 0 — Subtotal</i>	p.m.		p.m.
	Chapter 3 2 — Total	p.m.		p.m.

Article 3 2 0 — Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014

Item 3 2 0 3 — Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
p.m.		p.m.

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.

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 10b(4) of Regulation (EU, Euratom) No 609/2014.

The Commission shall inform the Member States of the amounts resulting from this calculation before 1 February of the year following that in which the data for the adjustments was supplied.

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), and in particular Article 10b 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 2016	Council position on DAB No 5/2016	New amount
Belgium	p.m.	—	p.m.
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	p.m.	—	p.m.
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Croatia	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	p.m.	—	p.m.
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	p.m.	—	p.m.
Hungary	p.m.	—	p.m.
Malta	p.m.	—	p.m.
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	p.m.	—	p.m.
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Item 3 2 0 3 — Total	p.m.	—	p.m.

CHAPTER 3 3 — NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
3 3	NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS			
3 3 0	<i>NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS</i>			p.m.
	Chapter 3 3 — Total			p.m.

Remarks

New Chapter

Article 3 3 0 — NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
		p.m.

Remarks

New Article

Result of the calculation for the netting of adjustments to the VAT and GNI-based resources of previous financial years.

This calculation is the product of multiplying the total amounts of the adjustments referred to in paragraphs 1 to 4 of Council Regulation (EU, Euratom) No 609/2014, with the exception of particular adjustments pursuant to paragraphs 2(b) and (c) of Article 10b(2) of Council Regulation No 609/2014, by the percentage that the GNI of that Member State represents of the GNI of all Member States, as applicable on 15 January to the budget in force for the year following that in which the data for the adjustments was supplied.

The Commission shall inform the Member States of the amounts resulting from this calculation before 1 February of the year following that in which the data for the adjustments was supplied.

Legal basis

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105).

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), and in particular Article 10b(5) thereof.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	—	p.m.	p.m.
Bulgaria	—	p.m.	p.m.
Czech Republic	—	p.m.	p.m.
Denmark	—	p.m.	p.m.
Germany	—	p.m.	p.m.
Estonia	—	p.m.	p.m.
Ireland	—	p.m.	p.m.
Greece	—	p.m.	p.m.
Spain	—	p.m.	p.m.
France	—	p.m.	p.m.
Croatia	—	p.m.	p.m.
Italy	—	p.m.	p.m.
Cyprus	—	p.m.	p.m.
Latvia	—	p.m.	p.m.
Lithuania	—	p.m.	p.m.
Luxembourg	—	p.m.	p.m.
Hungary	—	p.m.	p.m.
Malta	—	p.m.	p.m.
Netherlands	—	p.m.	p.m.
Austria	—	p.m.	p.m.
Poland	—	p.m.	p.m.
Portugal	—	p.m.	p.m.
Romania	—	p.m.	p.m.
Slovenia	—	p.m.	p.m.
Slovakia	—	p.m.	p.m.
Finland	—	p.m.	p.m.
Sweden	—	p.m.	p.m.
United Kingdom	—	p.m.	p.m.
Article 3 3 0 — Total	—	p.m.	p.m.

CHAPTER 3 4 — ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
3 4	ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE			

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
3 4 0	<i>Adjustment for the impact of the non-participation of certain Member States in certain policies in the area of freedom, security and justice</i>	p.m.		p.m.
	Chapter 3 4 — Total	p.m.		p.m.

Article 3 4 0 — Adjustment for the impact of the non-participation of certain Member States in certain policies in the area of freedom, security and justice

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
p.m.		p.m.

Remarks

Article 3 of the Protocol on the position of Denmark and Article 5 of the Protocol on the position of the United Kingdom and Ireland, annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union, grant full exemption to these Member States from supporting the financial consequences of some specific policies in the area of freedom, security and justice, with the exception of the related administrative costs. They can therefore obtain an adjustment to the own resources paid for each year in which they do not participate.

Each Member State's contribution to the adjustment mechanism is calculated by applying to the budget expenditure resulting from this operation or policy the scale of the aggregate gross national income and its components from the preceding year, supplied by the Member States in accordance with Article 2(2) of 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).

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 (EU, Euratom) No 609/2014 on the first working day of December, in accordance with Article 11 of that Regulation.

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), and in particular Article 11 thereof.

Protocol on the position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and in particular Article 3 thereof, and Protocol on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and in particular Article 5 thereof.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	p.m.	—	p.m.
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	p.m.	—	p.m.
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Croatia	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	p.m.	—	p.m.
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	p.m.	—	p.m.
Hungary	p.m.	—	p.m.
Malta	p.m.	—	p.m.
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	p.m.	—	p.m.
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Article 3 4 0 — Total	p.m.	—	p.m.

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM			

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
3 5 0	<i>Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom</i>			
3 5 0 4	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	0		0
	<i>Article 3 5 0 — Subtotal</i>	0		0
	Chapter 3 5 — Total	0		0

Article 3 5 0 — Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Item 3 5 0 4 — Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
0		0

Remarks

Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom.

The figures correspond to the result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the correction for the year 2012.

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 Articles 4 and 5 thereof.

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Articles 4 and 5 thereof.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	12 108 628	—	12 108 628
Bulgaria	1 275 199	—	1 275 199
Czech Republic	3 342 634	—	3 342 634

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Denmark	4 686 427	—	4 686 427
Germany	7 934 870	—	7 934 870
Estonia	568 776	—	568 776
Ireland	5 094 409	—	5 094 409
Greece	1 773 357	—	1 773 357
Spain	7 537 051	—	7 537 051
France	38 002 662	—	38 002 662
Croatia	382 317	—	382 317
Italy	19 830 215	—	19 830 215
Cyprus	241 390	—	241 390
Latvia	102 976	—	102 976
Lithuania	646 364	—	646 364
Luxembourg	1 741 166	—	1 741 166
Hungary	2 179 154	—	2 179 154
Malta	101 561	—	101 561
Netherlands	4 101 900	—	4 101 900
Austria	1 068 284	—	1 068 284
Poland	7 063 680	—	7 063 680
Portugal	3 441 569	—	3 441 569
Romania	2 351 280	—	2 351 280
Slovenia	554 253	—	554 253
Slovakia	1 502 129	—	1 502 129
Finland	4 198 567	—	4 198 567
Sweden	1 007 093	—	1 007 093
United Kingdom	- 132 837 911	—	- 132 837 911
Item 3 5 0 4 — Total	0	—	0

CHAPTER 3 6 — RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM			

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
3 6 0	<i>Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom</i>			
3 6 0 4	Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom	0		0
	<i>Article 3 6 0 — Subtotal</i>	0		0
	Chapter 3 6 — Total	0		0

Article 3 6 0 — Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Item 3 6 0 4 — Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
0		0

Remarks

This item is intended to record the difference between previously budgeted and the latest intermediate update of the UK correction before the final calculations are made.

The figures correspond to the result of the intermediate calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the correction for the year 2014.

Legal basis

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Articles 4 and 5 thereof.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	9 808 723	3 488 888	13 297 611
Bulgaria	1 857 845	464 957	2 322 802
Czech Republic	5 618 512	804 590	6 423 102
Denmark	5 183 926	5 070 780	10 254 706
Germany	15 098 382	4 791 414	19 889 796
Estonia	615 754	254 986	870 740

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Ireland	6 055 723	7 942 509	13 998 232
Greece	3 882 091	1 216 873	5 098 964
Spain	23 452 091	10 574 107	34 026 198
France	62 183 471	15 185 895	77 369 366
Croatia	2 392 016	351 113	2 743 129
Italy	60 923 232	- 1 692 163	59 231 069
Cyprus	1 058 836	- 207 548	851 288
Latvia	517 980	515 566	1 033 546
Lithuania	493 224	376 255	869 479
Luxembourg	3 153 754	422 041	3 575 795
Hungary	2 775 751	1 138 198	3 913 949
Malta	557 582	86 100	643 682
Netherlands	3 797 278	1 025 772	4 823 050
Austria	1 572 870	554 985	2 127 855
Poland	16 987 381	2 950 167	19 937 548
Portugal	5 315 559	1 396 919	6 712 478
Romania	6 012 749	2 451 260	8 464 009
Slovenia	1 449 464	321 208	1 770 672
Slovakia	2 207 088	819 057	3 026 145
Finland	5 796 891	3 306 011	9 102 902
Sweden	2 634 984	806 713	3 441 697
United Kingdom	- 251 403 157	- 64 416 653	- 315 819 810
Item 3 6 0 4 — Total	0	0	0

CHAPTER 3 7 — ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
3 7	ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS			
3 7 0	ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS	—	0	0
	Chapter 3 7 — Total	—		0

Remarks

New Chapter

Article 3 7 0 — ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS

Figures

Budget 2016	Council position on DAB No 5/2016	New amount
—	0	0

Remarks

New Article

Result of the calculation for the retroactive implementation of the Own Resources Decision 2014/335/EU, Euratom for the years 2014 and 2015

Legal basis

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 11.

Member State	Budget 2016	Council position on DAB No 5/2016	New amount
Belgium	—	380 157 383	380 157 383
Bulgaria	—	12 976 885	12 976 885
Czech Republic	—	120 908 594	120 908 594
Denmark	—	- 147 742 832	- 147 742 832
Germany	—	-1 996 696 973	-1 996 696 973
Estonia	—	7 533 435	7 533 435
Ireland	—	170 564 976	170 564 976
Greece	—	60 999 683	60 999 683
Spain	—	444 555 900	444 555 900
France	—	1 063 986 397	1 063 986 397
Croatia	—	13 236 646	13 236 646
Italy	—	887 769 484	887 769 484
Cyprus	—	9 862 666	9 862 666
Latvia	—	6 740 740	6 740 740
Lithuania	—	12 047 755	12 047 755
Luxembourg	—	4 601 725	4 601 725
Hungary	—	45 076 397	45 076 397
Malta	—	2 539 423	2 539 423
Netherlands	—	-1 798 837 531	-1 798 837 531
Austria	—	180 218 679	180 218 679
Poland	—	155 777 950	155 777 950
Portugal	—	77 069 484	77 069 484
Romania	—	32 865 560	32 865 560
Slovenia	—	22 119 731	22 119 731
Slovakia	—	33 257 802	33 257 802
Finland	—	132 868 521	132 868 521
Sweden	—	- 635 351 204	- 635 351 204
United Kingdom	—	700 892 724	700 892 724
Article 3 7 0 — Total	—	0	0

TITLE 7 — INTEREST ON LATE PAYMENTS AND FINES

Figures

Title Chapter	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
7 0	INTEREST ON LATE PAYMENTS	23 000 000		23 000 000
7 1	FINES	100 000 000		100 000 000
7 2	INTEREST ON DEPOSITS AND FINES	p.m.		p.m.
	Title 7 — Total	123 000 000		123 000 000

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	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
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		8 000 000
7 0 1	<i>Interest on late payments and other interest on fines</i>	15 000 000		15 000 000
	Chapter 7 0 — Total	23 000 000		23 000 000

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 2016	Council position on DAB No 5/2016	New amount
5 000 000		5 000 000

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 (EU, Euratom) No 609/2014 gives rise to the payment of interest by the Member State concerned. However the recovery of amounts of interest below EUR 500 shall be waived.

For the VAT and GNI-based own resources, interest shall be payable only in relation to delays in entering amounts referred in Article 12(2) of Regulation (EU, Euratom) No 609/2014.

In the case of Member States belonging to the Economic and Monetary Union, 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 main refinancing operations on the first day of the month in which the due date fell, or 0 per cent, whichever is higher, increased by 2,5 percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay.

In the case of Member States not belonging to the Economic and Monetary Union, the interest 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, or 0 per cent, whichever is higher, increased by 2,5 percentage points. For the Member States for which the central bank rate is not available, the interest rate shall be equal to the most equivalent rate applied on the first day of the month in question on the Member State's money market, or 0 per cent, whichever is higher, increased by 2,5 percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay.

The total increase shall not exceed 16 percentage points. The increased rate shall be applied to the entire period of delay.

Council		p.m.
Commission		5 000 000
European External Action Service		p.m.
	Total	5 000 000

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), and in particular Article 12 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.

VOLUME III

SECTION III — COMMISSION

REVENUE — REVENUE

Figures

Title	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
4	Revenue accruing from persons working with the institutions and other Union bodies	1 010 726 483		1 010 726 483
5	Revenue accruing from the administrative operation of the institution	55 000 000		55 000 000
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		123 000 000
8	Borrowing and lending operations	5 217 537		5 217 537
9	Miscellaneous revenue	25 000 000		25 000 000
	Total	1 278 944 020		1 278 944 020

TITLE 7 — INTEREST ON LATE PAYMENTS AND FINES

Figures

Title Chapter	Heading	Budget 2016	Council position on DAB No 5/2016	New amount
7 0	INTEREST ON LATE PAYMENTS	23 000 000		23 000 000
7 1	FINES	100 000 000		100 000 000
7 2	INTEREST ON DEPOSITS AND FINES	p.m.		p.m.
	Title 7 — Total	123 000 000		123 000 000

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 5/2016	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
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		8 000 000
7 0 1	<i>Interest on late payments and other interest on fines</i>	15 000 000		15 000 000
	Chapter 7 0 — Total	23 000 000		23 000 000

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 2016	Council position on DAB No 5/2016	New amount
5 000 000		5 000 000

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 (EU, Euratom) No 609/2014 gives rise to the payment of interest by the Member State concerned. However the recovery of amounts of interest below EUR 500 shall be waived.

For the VAT and GNI-based own resources, interest shall be payable only in relation to delays in entering amounts referred in Article 12(2) of Regulation (EU, Euratom) No 609/2014.

In the case of Member States belonging to the Economic and Monetary Union, 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 main refinancing operations on the first day of the month in which the due date fell, or 0 per cent, whichever is higher, increased by 2,5 percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay.

In the case of Member States not belonging to the Economic and Monetary Union, the interest 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, or 0 per cent, whichever is higher, increased by 2,5 percentage points. For the Member States for which the central bank rate is not available, the interest rate shall be equal to the most equivalent rate applied on the first day of the month in question on the Member State's money market, or 0 per cent, whichever is higher, increased by 2,5 percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay.

The total increase shall not exceed 16 percentage points. The increased rate shall be applied to the entire period of delay.

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), and in particular Article 12 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.
