



Brussels, 21 November 2016  
(OR. en)

13852/16

**BUDGET 36**

## **EXPLANATORY MEMORANDUM**

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Subject: Draft amending budget No 6 to the general budget for 2016 accompanying the proposal to mobilise the European Union Solidarity Fund to provide assistance to Germany  
– *Council position of 15 November 2016*

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### **I. INTRODUCTION**

On 19 October 2016, the Commission submitted to the Council draft amending budget (DAB) No 6 to the general budget for 2016 regarding the mobilisation of the EU Solidarity Fund for a total amount of EUR 31 475 125 in commitment and payment appropriations.

The objective of this proposal is to provide financial assistance to Germany in response to a series of extremely intense, short-lived cases of floods that affected the region of Niederbayern in May and June 2016.

The corresponding appropriations are to be recorded under Article 13 06 01 (*EU Solidarity Fund - Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy*).

## II. CONCLUSION

On 15 November 2016, the Council adopted its position on DAB No 6 to the general budget for 2016 as set out in the ANNEX.

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# 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 <sup>1</sup>	Budget 2015 <sup>2</sup>	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	250 475 125	384 505 583	- 34,86
Total expenditure <sup>3</sup>	<b>136 642 470 609</b>	<b>141 280 422 939</b>	- 3,28

#### REVENUE

Description	Budget 2016 <sup>1</sup>	Budget 2015 <sup>2</sup>	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)	97 149 435 272	92 884 369 728	+ 4,59
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom <sup>4</sup>	133 676 652 422	129 667 123 674	+ 3,09
Total revenue <sup>3</sup>	<b>136 642 470 609</b>	<b>141 280 422 939</b>	- 3,28

<sup>1</sup> The figures in this column correspond to those in the 2016 budget (OJ L 48, 24.2.2016, p. 1) plus amending budgets No 1 to No 2/2016 and draft amending budgets No 3 to No 6/2016.

<sup>2</sup> 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.

<sup>3</sup> 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'.

<sup>4</sup> 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.

**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 <sup>1</sup>	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	

<sup>1</sup> 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		2 733 775 413
Bulgaria	436 223 000		281 365 594
Czech Republic	1 582 293 000		1 020 585 364
Denmark	2 804 139 000		1 808 680 961
Germany	32 010 557 000		20 646 938 325
Estonia	207 919 000		134 108 593
Ireland	1 948 180 000		1 256 583 955
Greece	1 760 083 000		1 135 260 631
Spain	11 193 707 000		7 219 986 146
France	22 713 643 000		14 650 391 312
Croatia	438 499 000		282 833 623
Italy	16 687 221 000		10 763 324 824
Cyprus	172 542 000		111 290 286
Latvia	258 792 000	0,6450040 <sup>1</sup>	166 921 883
Lithuania	376 190 000		242 644 067
Luxembourg	350 152 000		225 849 452
Hungary	1 073 674 000		692 524 059
Malta	91 306 000		58 892 738
Netherlands	7 030 893 000		4 534 954 332
Austria	3 461 805 000		2 232 878 182
Poland	4 236 962 000		2 732 857 573
Portugal	1 817 370 000		1 172 210 977
Romania	1 643 024 000		1 059 757 104
Slovenia	391 715 000		252 657 754
Slovakia	776 122 000		500 601 819
Finland	2 127 774 000		1 372 422 809
Sweden	4 900 449 000		3 160 809 363
United Kingdom	25 888 719 000		16 698 328 133
Total	150 618 338 000		97 149 435 272

<sup>1</sup> Calculation of rate:  $(97\,149\,435\,272) / (150\,618\,338\,000) = 0,64500403179326$ .

**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 <sup>1</sup> (%)	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 <sup>2</sup>		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 <sup>3</sup>		1 496 521 393
9. Core United Kingdom's correction = (7) – (8)		5 980 232 270
10. Windfall gains deriving from traditional own resources <sup>4</sup>		- 76 109 576
11. Correction for the United Kingdom = (9) – (10)		<b>6 056 341 847</b>

**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 <sup>1</sup> (%)	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 <sup>2</sup>		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 <sup>3</sup>		1 162 878 038
9. Core United Kingdom's correction = (7) – (8)		5 137 474 040
10. Windfall gains deriving from traditional own resources <sup>4</sup>		- 28 189 034
11. Correction for the United Kingdom <sup>5</sup> = (9) – (10)		<b>5 165 663 075</b>

<sup>1</sup> Rounded percentages.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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).

<sup>5</sup> 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 <sup>1</sup> (%)	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 <sup>2</sup>		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 <sup>3</sup>		331 907 397
9. Core United Kingdom's correction = (7) – (8)		5 289 256 814
10. Windfall gains deriving from traditional own resources <sup>4</sup>		12 810 520
11. Correction for the United Kingdom <sup>5</sup> = (9) – (10)		<b>5 276 446 294</b>

<sup>1</sup> Rounded percentages.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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).

<sup>5</sup> 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 financing<sup>1</sup> 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						ORD 2014	Total own resources <sup>2</sup>
	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)
Belgium	7 000 000	1 984 800 000	1 991 800 000	497 950 000	516 597 300	2 733 775 413	31 449 227	325 825 721	3 607 647 661	3,18	380 157 383	5 979 605 044
Bulgaria	400 000	65 100 000	65 500 000	16 375 000	62 357 400	281 365 594	3 236 817	34 517 771	381 477 582	0,34	12 976 885	459 954 467
Czech Republic	3 600 000	250 600 000	254 200 000	63 550 000	204 113 400	1 020 585 364	11 740 767	121 919 692	1 358 359 223	1,20	120 908 594	1 733 467 817
Denmark	3 600 000	381 200 000	384 800 000	96 200 000	306 711 900	1 808 680 961	- 121 632 572	213 700 327	2 207 460 616	1,95	- 147 742 832	2 444 517 784
Germany	28 100 000	4 124 900 000	4 153 000 000	1 038 250 000	1 947 663 300	20 646 938 325	237 521 435	416 398 922	23 248 521 982	20,50	- 1 996 696 973	25 404 825 009
Estonia	0	27 800 000	27 800 000	6 950 000	30 842 400	134 108 593	1 542 779	16 176 950	182 670 722	0,16	7 533 435	218 004 157
Ireland	0	314 600 000	314 600 000	78 650 000	242 726 400	1 256 583 955	14 455 684	157 180 905	1 670 946 944	1,47	170 564 976	2 156 111 920
Greece	1 500 000	151 000 000	152 500 000	38 125 000	227 779 200	1 135 260 631	13 059 986	131 628 147	1 507 727 964	1,33	60 999 683	1 721 227 647
Spain	5 000 000	1 429 900 000	1 434 900 000	358 725 000	1 416 915 600	7 219 986 146	83 058 391	834 980 473	9 554 940 610	8,42	444 555 900	11 434 396 510
France	33 000 000	1 676 800 000	1 709 800 000	427 450 000	2 913 773 100	14 650 391 312	168 537 432	1 725 329 800	19 458 031 644	17,15	1 063 986 397	22 231 818 041
Croatia	1 900 000	44 000 000	45 900 000	11 475 000	65 774 850	282 833 623	3 253 705	34 206 540	386 068 718	0,34	13 236 646	445 205 364
Italy	5 000 000	1 829 400 000	1 834 400 000	458 600 000	1 826 488 800	10 763 324 824	123 820 797	1 261 862 349	13 975 496 770	12,32	887 769 484	16 697 666 254
Cyprus	0	19 600 000	19 600 000	4 900 000	25 881 300	111 290 286	1 280 278	13 322 567	151 774 431	0,13	9 862 666	181 237 097
Latvia	0	32 400 000	32 400 000	8 100 000	29 487 300	166 921 883	1 920 262	19 479 867	217 809 312	0,19	6 740 740	256 950 052
Lithuania	900 000	80 300 000	81 200 000	20 300 000	45 314 700	242 644 067	2 791 366	28 180 435	318 930 568	0,28	12 047 755	412 178 323
Luxembourg	0	18 300 000	18 300 000	4 575 000	52 522 800	225 849 452	2 598 162	30 135 962	311 106 376	0,27	4 601 725	334 008 101
Hungary	2 200 000	141 600 000	143 800 000	35 950 000	130 172 400	692 524 059	7 966 765	82 195 814	912 859 038	0,80	45 076 397	1 101 735 435
Malta	0	12 600 000	12 600 000	3 150 000	13 695 900	58 892 738	677 499	7 217 072	80 483 209	0,07	2 539 423	95 622 632
Netherlands	7 700 000	2 411 000 000	2 418 700 000	604 675 000	418 055 850	4 534 954 332	- 709 333 867	94 272 544	4 337 948 859	3,82	- 1 798 837 531	4 957 811 328
Austria	3 400 000	214 500 000	217 900 000	54 475 000	467 034 600	2 232 878 182	217 900 000	14 730 040	45 218 785	2,43	180 218 679	3 157 980 286
Poland	13 700 000	550 400 000	564 100 000	141 025 000	549 946 800	2 732 857 573	31 438 669	327 319 847	3 641 562 889	3,21	155 777 950	4 361 440 839
Portugal	200 000	136 800 000	137 000 000	34 250 000	261 332 700	1 172 210 977	13 485 062	138 970 413	1 585 999 152	1,40	77 069 484	1 800 068 636
Romania	1 000 000	137 500 000	138 500 000	34 625 000	165 256 500	1 059 757 104	12 191 397	127 273 898	1 364 478 899	1,20	32 865 560	1 535 844 459
Slovenia	0	69 500 000	69 500 000	17 375 000	53 565 000	252 657 754	2 906 563	30 089 939	339 219 256	0,30	22 119 731	430 838 987
Slovakia	1 400 000	96 900 000	98 300 000	24 575 000	79 902 900	500 601 819	5 758 900	59 540 306	645 803 925	0,57	33 257 802	777 361 727
Finland	800 000	126 300 000	127 100 000	31 775 000	274 607 100	1 372 422 809	15 788 289	164 119 472	1 826 937 670	1,61	132 868 521	2 086 906 191
Sweden	2 800 000	549 400 000	552 200 000	138 050 000	305 226 750	3 160 809 363	- 166 340 637	63 935 050	3 363 630 526	2,97	- 635 351 204	3 280 479 322
United Kingdom	10 100 000	3 237 400 000	3 247 500 000	811 875 000	3 645 570 900	16 698 328 133	192 096 804	- 6 504 999 568	14 030 996 269	12,37	700 892 724	17 979 388 993
Total	133 300 000	20 114 600 000	20 247 900 000	5 061 975 000	16 279 317 150	97 149 435 272	0	0	113 428 752 422	100,00	0	133 676 652 422

<sup>1</sup> p.m. (own resources + other revenue = total revenue = total expenditure); (133 676 652 422 + 2 965 818 187 = 136 642 470 609 = 136 642 470 609).

<sup>2</sup> Total own resources as percentage of GNI: (133 676 652 422) / (15 061 833 800 000) = 0,89 %



## B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

### REVENUE —

*Figures*

Title	Heading	Budget 2016	Council position on DAB No 6/2016	New amount
1	OWN RESOURCES	133 645 177 297	31 475 125	133 676 652 422
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
	<b>Total</b>	<b>136 610 995 484</b>	<b>31 475 125</b>	<b>136 642 470 609</b>

# TITLE 1 — OWN RESOURCES

## Figures

Title Chapter	Heading	Budget 2016	Council position on DAB No 6/2016	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)	133 300 000		133 300 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2014/335/EU, EURATOM	20 114 600 000		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	16 279 317 150		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	97 117 960 147	31 475 125	97 149 435 272
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES	0		0
	<b>Title 1 — Total</b>	<b>133 645 177 297</b>	<b>31 475 125</b>	<b>133 676 652 422</b>

## 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 6/2016	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2014/335/EU, EURATOM			
<i>1 4 0</i>	<i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2014/335/EU, Euratom</i>	97 117 960 147	31 475 125	97 149 435 272
	<b>Chapter 1 4 — Total</b>	<b>97 117 960 147</b>	<b>31 475 125</b>	<b>97 149 435 272</b>

**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 6/2016	New amount
97 117 960 147	31 475 125	97 149 435 272

*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 0,6450%.

*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 6/2016	New amount
Belgium	2 732 889 706	885 707	2 733 775 413
Bulgaria	281 274 435	91 159	281 365 594
Czech Republic	1 020 254 708	330 656	1 020 585 364
Denmark	1 808 094 972	585 989	1 808 680 961
Germany	20 640 248 993	6 689 332	20 646 938 325
Estonia	134 065 144	43 449	134 108 593
Ireland	1 256 176 838	407 117	1 256 583 955
Greece	1 134 892 822	367 809	1 135 260 631
Spain	7 217 646 966	2 339 180	7 219 986 146
France	14 645 644 780	4 746 532	14 650 391 312
Croatia	282 741 989	91 634	282 833 623
Italy	10 759 837 650	3 487 174	10 763 324 824
Cyprus	111 254 229	36 057	111 290 286
Latvia	166 867 803	54 080	166 921 883
Lithuania	242 565 453	78 614	242 644 067
Luxembourg	225 776 280	73 172	225 849 452
Hungary	692 299 690	224 369	692 524 059
Malta	58 873 658	19 080	58 892 738
Netherlands	4 533 485 067	1 469 265	4 534 954 332
Austria	2 232 154 759	723 423	2 232 878 182
Poland	2 731 972 163	885 410	2 732 857 573
Portugal	1 171 831 196	379 781	1 172 210 977
Romania	1 059 413 757	343 347	1 059 757 104
Slovenia	252 575 897	81 857	252 657 754
Slovakia	500 439 631	162 188	500 601 819
Finland	1 371 978 162	444 647	1 372 422 809
Sweden	3 159 785 302	1 024 061	3 160 809 363
United Kingdom	16 692 918 097	5 410 036	16 698 328 133
Article 1 4 0 — Total	97 117 960 147	31 475 125	97 149 435 272

# SECTION III — COMMISSION

## EXPENDITURE — EXPENDITURE

Figures

Title	Heading	Budget 2016		Council position on DAB No 6/2016		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	Economic and financial affairs	2 606 573 157	1 097 025 157			2 606 573 157	1 097 025 157
02	Internal market, industry, entrepreneurship and SMEs	2 285 812 989	1 894 487 636			2 285 812 989	1 894 487 636
03	Competition	102 698 620	102 698 620			102 698 620	102 698 620
04	Employment, social affairs and inclusion	12 924 259 299	11 185 720 525			12 924 259 299	11 185 720 525
05	Agriculture and rural development	61 380 834 429	54 625 119 708			61 380 834 429	54 625 119 708
06	Mobility and transport	4 219 477 187	2 295 863 330			4 219 477 187	2 295 863 330
07	Environment	448 266 445	397 061 087			448 266 445	397 061 087
08	Research and innovation	5 853 238 306	5 402 950 507			5 853 238 306	5 402 950 507
09	Communications networks, content and technology	1 803 314 364	2 373 056 657			1 803 314 364	2 373 056 657
10	Direct research	396 834 657	402 688 960			396 834 657	402 688 960
11	Maritime affairs and fisheries	994 490 215	536 326 774			994 490 215	536 326 774
		79 515 750	76 610 750			79 515 750	76 610 750
		1 074 005 965	612 937 524			1 074 005 965	612 937 524
12	Financial stability, financial services and capital markets union	84 986 304	85 662 304			84 986 304	85 662 304
13	Regional and urban policy	35 988 630 661	31 275 098 987	31 475 125	31 475 125	36 020 105 786	31 306 574 112
14	Taxation and customs union	166 447 251	159 265 251			166 447 251	159 265 251
15	Education and culture	2 889 262 253	3 030 752 053			2 889 262 253	3 030 752 053
16	Communication	203 694 896	196 759 396			203 694 896	196 759 396
17	Health and food safety	557 855 060	558 557 060			557 855 060	558 557 060
18	Migration and home affairs	3 425 091 730	2 323 443 097			3 425 091 730	2 323 443 097
19	Foreign policy instruments	782 603 058	677 343 652			782 603 058	677 343 652
20	Trade	107 216 392	105 566 392			107 216 392	105 566 392
21	International cooperation and development	3 161 973 792	3 345 883 780			3 161 973 792	3 345 883 780
22	Neighbourhood and enlargement negotiations	3 835 177 683	3 565 517 946			3 835 177 683	3 565 517 946
23	Humanitarian aid and civil protection	1 202 303 141	1 560 487 834			1 202 303 141	1 560 487 834
24	Fight against fraud	80 226 300	85 655 000			80 226 300	85 655 000
25	Commission's policy coordination and legal advice	206 099 587	205 749 587			206 099 587	205 749 587
26	Commission's administration	1 021 829 325	1 021 284 705			1 021 829 325	1 021 284 705
		3 426 739	3 426 739			3 426 739	3 426 739
		1 025 256 064	1 024 711 444			1 025 256 064	1 024 711 444
27	Budget	72 184 538	72 184 538			72 184 538	72 184 538
28	Audit	18 774 034	18 774 034			18 774 034	18 774 034
29	Statistics	139 150 570	127 507 570			139 150 570	127 507 570
30	Pensions and related expenditure	1 647 355 000	1 647 355 000			1 647 355 000	1 647 355 000
31	Language services	398 824 459	398 824 459			398 824 459	398 824 459
32	Energy	1 457 775 330	1 507 745 646			1 457 775 330	1 507 745 646
33	Justice and consumers	258 626 977	239 160 105			258 626 977	239 160 105
34	Climate action	137 514 278	81 944 278			137 514 278	81 944 278
40	Reserves	557 554 489	219 037 489			557 554 489	219 037 489
	<b>Total</b>	<b>151 416 956 776</b>	<b>132 822 559 124</b>	<b>31 475 125</b>	<b>31 475 125</b>	<b>151 448 431 901</b>	<b>132 854 034 249</b>
	<b>Of which Reserves: 40 01 40, 40 02 41</b>	<b>82 942 489</b>	<b>80 037 489</b>			<b>82 942 489</b>	<b>80 037 489</b>

## TITLE 13 — REGIONAL AND URBAN POLICY

### Figures

Title Chapter	Heading	FF	Budget 2016		Council position on DAB No 6/2016		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 01	Administrative expenditure of the 'Regional and urban policy' policy area		89 264 976	89 264 976			89 264 976	89 264 976
13 03	European Regional Development Fund and other regional operations		27 001 568 669	23 945 491 090			27 001 568 669	23 945 491 090
13 04	Cohesion Fund (CF)	1	8 764 484 012	6 636 678 932			8 764 484 012	6 636 678 932
13 05	Instrument for Pre-Accession Assistance — Regional development and regional and territorial cooperation		50 101 004	529 881 989			50 101 004	529 881 989
13 06	Solidarity Fund	9	50 000 000	50 000 000	31 475 125	31 475 125	81 475 125	81 475 125
13 07	Aid Regulation	4	33 212 000	23 782 000			33 212 000	23 782 000
	<b>Title 13 — Total</b>		<b>35 988 630 661</b>	<b>31 275 098 987</b>	<b>31 475 125</b>	<b>31 475 125</b>	<b>36 020 105 786</b>	<b>31 306 574 112</b>

## CHAPTER 13 06 — SOLIDARITY FUND

### Figures

Title Chapter Article Item	Heading	FF	Budget 2016		Council position on DAB No 6/2016		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 06	Solidarity Fund							
<i>13 06 01</i>	<i>Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy</i>	9	50 000 000	50 000 000	31 475 125	31 475 125	81 475 125	81 475 125
<i>13 06 02</i>	<i>Assistance to countries negotiating for accession in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy</i>	9	p.m.	p.m.			p.m.	p.m.
	<b>Chapter 13 06 — Total</b>		<b>50 000 000</b>	<b>50 000 000</b>	<b>31 475 125</b>	<b>31 475 125</b>	<b>81 475 125</b>	<b>81 475 125</b>

### *Article 13 06 01 — Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy*

### Figures

Budget 2016		Council position on DAB No 6/2016		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
50 000 000	50 000 000	31 475 125	31 475 125	81 475 125	81 475 125

### *Remarks*

This article is intended to record appropriations resulting from the mobilisation of the European Union Solidarity Fund in the event of major disasters in the Member States. Assistance should be provided mainly in connection with natural disasters, but may also be provided, where warranted by the urgency of the situation, to the Member States concerned, with a deadline being laid down for use of the financial assistance awarded and provision being made for beneficiary states to substantiate the use made of the assistance they receive. Assistance received which is subsequently offset by third-party payments, under the ‘polluter pays’ principle, for example, or received in excess of the final valuation of damage should be recovered.

With the exception of the advance payment, the allocation of the appropriations will be decided on in an amending budget with the sole purpose of mobilising the European Union Solidarity Fund.

### *Legal basis*

Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020 (OJ L 347, 20.12.2013, p. 884), and in particular Article 10 thereof.

Regulation (EU) No 661/2014 of the European Parliament and of the Council of 15 May 2014 amending Council Regulation (EC) No 2012/2002 establishing the European Union Solidarity Fund (OJ L 189, 27.6.2014, p. 143).

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