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European Union

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ADD 1

BUDGET 40

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 6 to the general budget for 2014: Council
position of 12 December 2014
- *Technical annex*

DRAFT AMENDING BUDGET NO. 6/2014

VOLUME 1 - TOTAL REVENUE

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

**1. Appropriations to be covered during the financial year 2014 pursuant to Article 1 of
Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European
Communities' own resources**

EXPENDITURE

Description	Budget 2014 ¹	Budget 2013 ²	Change (%)
1. Smart and inclusive growth	65 300 076 773	69 127 255 205	– 5,54
2. Sustainable growth: natural resources	56 443 752 595	57 814 298 094	– 2,37
3. Security and citizenship	1 665 510 850	1 894 151 766	– 12,07
4. Global Europe	6 840 903 616	6 731 869 945	+ 1,62
5. Administration	8 405 483 381	8 417 791 740	– 0,15
6. Compensation	28 600 000	75 000 000	– 61,87
Special instruments	403 149 428	390 465 192	+ 3,25
Total expenditure ³	139 034 233 715	144 450 831 942	– 3,75

2. REVENUE

Description	Budget 2014 ⁴	Budget 2013 ⁵	Change (%)
Miscellaneous revenue (Titles 4 to 9)	5 545 442 277	3 067 967 007	+ 80,75
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	p.m.	1 023 276 526	– 100
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	34 000 000	—
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	4 095 463 000	p.m.	—
Total revenue for Titles 3 to 9	9 640 891 277	4 125 243 533	+ 133,70
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	16 084 600 000	14 822 700 000	+ 8,51
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 689 735 350	14 680 052 250	+ 20,50
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	95 619 007 088	110 822 836 159	– 13,72

¹ The figures in this column correspond to those in the DAB No 6/2014.

² The figures in this column correspond to those in the 2013 budget (OJ L 66, 8.3.2013, p. 1) plus amending budget No 1 to No 9/2013.

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 figures in this column correspond to those in the DAB No 6/2014.

⁵ The figures in this column correspond to those in the 2013 budget (OJ L 66, 8.3.2013, p. 1) plus amending budget No 1 to No 9/2013.

Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom ⁶	129 393 342 438	140 325 588 409	– 7,79
Total revenue ⁷	139 034 233 715	144 450 831 942	– 3,75

3. TABLE 1

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

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base ⁸	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 665 407 000	3 925 460 000	50	1 962 730 000	1 665 407 000	
Bulgaria	193 091 000	399 471 000	50	199 735 500	193 091 000	
Czech Republic	596 638 000	1 357 846 000	50	678 923 000	596 638 000	
Denmark	951 296 000	2 654 016 000	50	1 327 008 000	951 296 000	
Germany	12 418 967 000	29 002 636 000	50	14 501 318 000	12 418 967 000	
Estonia	87 147 000	186 046 000	50	93 023 000	87 147 000	
Ireland	655 428 000	1 434 183 000	50	717 091 500	655 428 000	
Greece	709 312 000	1 798 621 000	50	899 310 500	709 312 000	
Spain	4 756 829 000	10 283 204 000	50	5 141 602 000	4 756 829 000	
France	9 731 337 000	21 411 597 000	50	10 705 798 500	9 731 337 000	
Croatia	263 049 000	422 319 000	50	211 159 500	211 159 500	Croatia
Italy	6 042 837 000	15 763 695 000	50	7 881 847 500	6 042 837 000	
Cyprus	105 170 000	153 422 000	50	76 711 000	76 711 000	Cyprus
Latvia	88 567 000	246 154 000	50	123 077 000	88 567 000	
Lithuania	138 416 000	349 250 000	50	174 625 000	138 416 000	
Luxembourg	268 280 000	325 038 000	50	162 519 000	162 519 000	Luxembourg
Hungary	401 698 000	979 528 000	50	489 764 000	401 698 000	
Malta	51 049 000	70 431 000	50	35 215 500	35 215 500	Malta
Netherlands	2 743 653 000	6 249 242 000	50	3 124 621 000	2 743 653 000	
Austria	1 499 731 000	3 217 349 000	50	1 608 674 500	1 499 731 000	
Poland	1 750 837 000	3 931 784 000	50	1 965 892 000	1 750 837 000	
Portugal	767 138 000	1 655 525 000	50	827 762 500	767 138 000	
Romania	528 406 000	1 444 740 000	50	722 370 000	528 406 000	
Slovenia	177 308 000	352 303 000	50	176 151 500	176 151 500	Slovenia
Slovakia	230 006 000	725 821 000	50	362 910 500	230 006 000	
Finland	928 440 000	1 983 150 000	50	991 575 000	928 440 000	
Sweden	1 889 310 000	4 380 034 000	50	2 190 017 000	1 889 310 000	
United Kingdom	9 529 537 000	20 226 302 000	50	10 113 151 000	9 529 537 000	
Total	59 168 884 000	134 929 167 000		67 464 583 500	58 965 784 500	

⁶The own resources for the 2014 budget are determined on the basis of the budget forecasts adopted at the 160th meeting of the Advisory Committee on Own Resources on 19 May 2014.

⁷The 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’.

⁸ The base to be used does not exceed 50 % of GNI.

4. TABLE 2

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

Member State	1 % of capped VAT base	Uniform rate of VAT own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	1 665 407 000	0,300	499 622 100
Bulgaria	193 091 000	0,300	57 927 300
Czech Republic	596 638 000	0,300	178 991 400
Denmark	951 296 000	0,300	285 388 800
Germany	12 418 967 000	0,300	3 725 690 100
Estonia	87 147 000	0,300	26 144 100
Ireland	655 428 000	0,300	196 628 400
Greece	709 312 000	0,300	212 793 600
Spain	4 756 829 000	0,300	1 427 048 700
France	9 731 337 000	0,300	2 919 401 100
Croatia	211 159 500	0,300	63 347 850
Italy	6 042 837 000	0,300	1 812 851 100
Cyprus	76 711 000	0,300	23 013 300
Latvia	88 567 000	0,300	26 570 100
Lithuania	138 416 000	0,300	41 524 800
Luxembourg	162 519 000	0,300	48 755 700
Hungary	401 698 000	0,300	120 509 400
Malta	35 215 500	0,300	10 564 650
Netherlands	2 743 653 000	0,300	823 095 900
Austria	1 499 731 000	0,300	449 919 300
Poland	1 750 837 000	0,300	525 251 100
Portugal	767 138 000	0,300	230 141 400
Romania	528 406 000	0,300	158 521 800
Slovenia	176 151 500	0,300	52 845 450
Slovakia	230 006 000	0,300	69 001 800
Finland	928 440 000	0,300	278 532 000
Sweden	1 889 310 000	0,300	566 793 000
United Kingdom	9 529 537 000	0,300	2 858 861 100
Total	58 965 784 500		17 689 735 350

5. TABLE 3

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

Member State	1 % of gross national income	Uniform rate of 'additional base', own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	3 925 460 000		2 781 819 498
Bulgaria	399 471 000		283 089 426
Czech Republic	1 357 846 000		962 252 189
Denmark	2 654 016 000		1 880 797 016
Germany	29 002 636 000		20 553 030 295
Estonia	186 046 000		131 843 501
Ireland	1 434 183 000		1 016 349 226
Greece	1 798 621 000		1 274 612 139
Spain	10 283 204 000		7 287 303 242

Member State	1 % of gross national income	Uniform rate of 'additional base', own resource	'Additional base' own resource at uniform rate
France	21 411 597 000	0,7086608 ⁹	15 173 558 770
Croatia	422 319 000		299 280 907
Italy	15 763 695 000		11 171 112 202
Cyprus	153 422 000		108 724 152
Latvia	246 154 000		174 439 683
Lithuania	349 250 000		247 499 773
Luxembourg	325 038 000		230 341 679
Hungary	979 528 000		694 153 065
Malta	70 431 000		49 911 687
Netherlands	6 249 242 000		4 428 592 634
Austria	3 217 349 000		2 280 009 013
Poland	3 931 784 000		2 786 301 068
Portugal	1 655 525 000		1 173 205 618
Romania	1 444 740 000		1 023 830 558
Slovenia	352 303 000		249 663 314
Slovakia	725 821 000		514 360 867
Finland	1 983 150 000		1 405 380 602
Sweden	4 380 034 000		3 103 958 258
United Kingdom	20 226 302 000		14 333 586 706
Total	134 929 167 000		95 619 007 088

6. TABLE 4.1

Correction of budgetary imbalances for the United Kingdom for the year 2013 pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)

Description	Coefficient ¹⁰ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	15,5861	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	6,1166	
3. (1) – (2)	9,4694	
4. Total allocated expenditure		134 675 970 767
5 Enlargement related expenditure ¹¹		31 337 201 043
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		103 338 769 725
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 458 490 768
8. United Kingdom's advantage ¹²		883 513 735
9. Core United Kingdom's correction = (7) – (8)		5 574 977 032
10. Windfall gains deriving from traditional own resources ¹³		32 794 702

⁹Calculation of rate: (95 619 007 088) / (134 929 167 000) = 0,708660767823461.

¹⁰ Rounded percentages.

¹¹The amount of enlargement-related expenditure corresponds to total allocated expenditure in the ten Member States which joined the Union on 1 May 2004 and the two Member States which joined the Union on 1 January 2007, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

¹² 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.

Description	Coefficient ¹⁰ (%)	Amount
11. Correction for the United Kingdom = (9) – (10)		5 542 182 331

7. TABLE 4.2

Correction of budgetary imbalances for the United Kingdom for the year 2011 pursuant to Article 4 of Decision 2007/436/EC,
Euratom (Chapter 3 6)

Description	Coefficient ¹⁴ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	14,9811	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3021	
3. (1) – (2)	7,6790	
4. Total allocated expenditure		116 702 674 481
5. Enlargement related expenditure ¹⁵		26 831 341 733
5a. Pre-accession expenditure		3 040 714 610
5b. Expenditure related to Art 4(1)(g)		23 790 627 123
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		89 871 332 749
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 554 788 119
8. United Kingdom's advantage ¹⁶		358 708 861
9. Core United Kingdom's correction = (7) – (8)		4 196 079 257
10. Windfall gains deriving from traditional own resources ¹⁷		7 667 508
11. Correction for the United Kingdom ¹⁸ = (9) – (10)		4 188 411 749

¹³ 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).

¹⁴ Rounded percentages.

¹⁵ The amount of enlargement-related expenditure corresponds to: (i) payments made to the 10 new Member States (which joined the EU on 01.05.2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2010, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for years 2007-2010 (5a); and (ii) total allocated expenditure in those Member States, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section (5b). This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

¹⁶ 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.

¹⁷ 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).

¹⁸ Note: The difference of € -213 410 778 between the provisional amount of the 2011 UK correction (€ 4 188 411 749, as calculated above) and the previously budgeted amount of the 2011 UK correction (€ 3 975 000 971, entered in the AB 4/2012) is financed in chapter 36 of the AB 4/2014.

8. TABLE 4.3

Correction of budgetary imbalances for the United Kingdom for the year 2010 pursuant to Article 4 of Decision 2007/436/EC,
Euratom (Chapter 3 5)

Description	Coefficient ¹⁹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	15,4336	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,7118	
3. (1) – (2)	7,7218	
4. Total allocated expenditure		111 424 575 479
5. Enlargement related expenditure ²⁰		23 861 206 535
5a.Pre-accession expenditure		2 970 699 609
5b.Expenditure related to Art 4(1)(g)		20 890 506 926
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		87 563 368 944
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 462 554 636
8. United Kingdom's advantage ²¹		703 660 977
9. Core United Kingdom's correction = (7) – (8)		3 758 893 659
10. Windfall gains deriving from traditional own resources ²²		19 348 038
11. Correction for the United Kingdom ²³ = (9) – (10)		3 739 545 621

9. TABLE 5.1

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 542 182 331 (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)

¹⁹ Rounded percentages.

²⁰ 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 2004-2009, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for years 2007-2009 (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.

²¹ 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.

²² 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).

²³ Note: The difference of € -109 003 534 between the definitive amount of the 2010 UK correction (€ 3 739 545 621, as calculated above) and the previously budgeted amount of the 2010 UK correction (€ 3 630 542 087, entered in the AB 4/2012) is financed in chapter 35 of the AB 4/2014.

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
Belgium	2,91	3,42	5,46		1,53	4,95	274 500 044
Bulgaria	0,30	0,35	0,56		0,16	0,50	27 934 257
Czech Republic	1,01	1,18	1,89		0,53	1,71	94 951 620
Denmark	1,97	2,31	3,69		1,03	3,35	185 590 353
Germany	21,49	25,29	0,00	-18,96	0,00	6,32	350 335 402
Estonia	0,14	0,16	0,26		0,07	0,23	13 009 847
Ireland	1,06	1,25	2,00		0,56	1,81	100 289 723
Greece	1,33	1,57	2,50		0,70	2,27	125 774 188
Spain	7,62	8,97	14,31		4,01	12,97	719 085 138
France	15,87	18,67	29,80		8,35	27,02	1 497 272 756
Croatia	0,31	0,37	0,59		0,16	0,53	29 531 974
Italy	11,68	13,74	21,94		6,15	19,89	1 102 325 579
Cyprus	0,11	0,13	0,21		0,06	0,19	10 728 512
Latvia	0,18	0,21	0,34		0,10	0,31	17 213 087
Lithuania	0,26	0,30	0,49		0,14	0,44	24 422 396
Luxembourg	0,24	0,28	0,45		0,13	0,41	22 729 297
Hungary	0,73	0,85	1,36		0,38	1,24	68 496 553
Malta	0,05	0,06	0,10		0,03	0,09	4 925 108
Netherlands	4,63	5,45	0,00	-4,09	0,00	1,36	75 487 301
Austria	2,38	2,80	0,00	-2,10	0,00	0,70	38 863 752
Poland	2,91	3,43	5,47		1,53	4,96	274 942 269
Portugal	1,23	1,44	2,30		0,65	2,09	115 767 753
Romania	1,07	1,26	2,01		0,56	1,82	101 027 954
Slovenia	0,26	0,31	0,49		0,14	0,44	24 635 887
Slovakia	0,54	0,63	1,01		0,28	0,92	50 755 299
Finland	1,47	1,73	2,76		0,77	2,50	138 677 954
Sweden	3,25	3,82	0,00	-2,86	0,00	0,95	52 908 328
United Kingdom	14,99	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-28,02	28,02	100,00	5 542 182 331

The calculations are made to 15 decimal places.

10. TABLE 5.2

Intermediate update of the financing of the 2011 UK correction (chapter 36)

Member State	Amount
	(1)
Belgium	8 101 453
Bulgaria	1 375 381
Czech Republic	5 056 538
Denmark	7 280 734
Germany	18 309 269
Estonia	885 630
Ireland	8 409 370
Greece	3 438 553

Member State	Amount
Spain	21 543 140
France	58 179 865
Croatia	—
Italy	37 543 615
Cyprus	479 335
Latvia	1 333 866
Lithuania	1 324 873
Luxembourg	- 29 470
Hungary	4 872 613
Malta	438 532
Netherlands	2 529 744
Austria	1 155 028
Poland	17 881 528
Portugal	5 178 017
Romania	305 779
Slovenia	1 156 634
Slovakia	1 786 552
Finland	1 891 154
Sweden	2 983 045
United Kingdom	- 213 410 778
Total	0

11. TABLE 5.3

Financing of the definitive 2010 UK correction (chapter 35)

Member State	Amount
	(1)
Belgium	4 520 547
Bulgaria	562 835
Czech Republic	2 556 272
Denmark	3 345 263
Germany	10 941 079
Estonia	334 638
Ireland	5 207 662
Greece	452 777
Spain	5 161 577
France	36 713 295
Croatia	—
Italy	25 185 874
Cyprus	919 896
Latvia	377 190
Lithuania	527 852
Luxembourg	- 467 949
Hungary	925 341
Malta	320 963
Netherlands	1 088 457
Austria	439 387
Poland	4 287 709
Portugal	2 496 000
Romania	- 392 307

Member State	Amount
Slovenia	896 466
Slovakia	913 354
Finland	822 308
Sweden	867 048
United Kingdom	- 109 003 534
Total	0

12. TABLE 6

Summary of financing²⁴ of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments					Total own resources ²⁵
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	United Kingdom correction	Total 'national contributions',	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8) = (5) + (6) + (7)	(9)	(10) = (3) + (8)
Belgium		1 437 939	1 430 931			2 781 819		3 568 563	3,15	4 999 495
	- 7 008 187	613	426	476 977 142	499 622 100	498	287 122 045	643		069
Bulgaria	400 000	59 648 930	60 048 930	20 016 310	57 927 300	283 089 426	29 872 473	370 889 199	0,33	430 938 129
Czech Republic	2 719 317	167 448 201	170 167 518	56 722 506	178 991 400	962 252 189		1 243 808	1,10	1 413 975
							102 564 430	019		537
Denmark						1 880 797		2 362 402	2,08	2 667 723
	- 5 037 845	310 359 235	305 321 390	101 773 797	285 388 800	016	196 216 349	165		555
Germany		3 401 939	3 357 216	1 119 072	3 725 690	20 553 030		24 658 306	21,76	28 015 522
	- 44 722 930	670	740	243	100	295	379 585 752	147		887
Estonia	0	23 305 176	23 305 176	7 768 392	26 144 100	131 843 501	14 230 114	172 217 715	0,15	195 522 891
						1 016 349		1 326 884	1,17	1 560 874
Ireland	- 1 628 671	235 618 407	233 989 736	77 996 579	196 628 400	226	113 906 755	381		117
Greece						1 274 612		1 617 071	1,43	1 729 469
	492 476	111 905 910	112 398 386	37 466 129	212 793 600	139	129 665 518	257		643
Spain		1 044 215	1 044 964		1 427 048	7 287 303		9 460 141	8,35	10 505 106
	748 762	608	370	348 321 457	700	242	745 789 855	797		167
		1 455 392	1 419 821		2 919 401	15 173 558	1 592 165	19 685 125	17,37	21 104 947
France	- 35 571 563	829	266	473 273 755	100	770	916	786		052
Croatia	1 700 000	35 727 758	37 427 758	12 475 920	63 347 850	299 280 907	29 531 974	392 160 731	0,35	429 588 489
		1 435 270	1 434 536		1 812 851	11 171 112	1 165 055	14 149 018	12,49	15 583 554
Italy	- 733 959	298	339	478 178 780	100	202	067	369		708
Cyprus	0	15 605 228	15 605 228	5 201 743	23 013 300	108 724 152	12 127 743	143 865 195	0,13	159 470 423
Latvia	- 37 322	22 175 850	22 138 528	7 379 509	26 570 100	174 439 683	18 924 143	219 933 926	0,19	242 072 454
Lithuania	747 545	54 720 963	55 468 508	18 489 503	41 524 800	247 499 773	26 275 121	315 299 694	0,28	370 768 202
Luxembourg	0	12 114 585	12 114 585	4 038 195	48 755 700	230 341 679	22 231 878	301 329 257	0,27	313 443 842
Hungary	1 556 690	89 730 060	91 286 750	30 428 917	120 509 400	694 153 065	74 294 507	888 956 972	0,78	980 243 722
Malta	0	9 342 604	9 342 604	3 114 201	10 564 650	49 911 687	5 684 602	66 160 939	0,06	75 503 543

²⁴ p.m. (own resources + other revenue = total revenue = total expenditure); (129 393 342 438 + 9 640 891 277 = 139 034 233 715 = 139 034 233 715).

²⁵ Total own resources as percentage of GNI: (129 393 342 438) / (13 492 916 700 000) = 0,96 %; own resources ceiling as percentage of GNI: 1,23 %.

Netherlands	- 8 805 676	1 970 981 343	1 962 175 667	654 058 556	823 095 900	4 428 592 634	79 105 502	5 330 794 036	4,70	7 292 969 703
Austria	- 3 287 560	173 300 162	170 012 602	56 670 868	449 919 300	2 280 009 013	40 458 167	2 770 386 480	2,44	2 940 399 082
Poland	8 893 006	382 020 084	390 913 090	130 304 364	525 251 100	2 786 301 068	297 111 506	3 608 663 674	3,18	3 999 576 764
Portugal	- 451 346	125 149 821	124 698 475	41 566 158	230 141 400	1 173 205 618	123 441 770	1 526 788 788	1,35	1 651 487 263
Romania	900 000	106 464 614	107 364 614	35 788 205	158 521 800	1 023 830 558	100 941 426	1 283 293 784	1,13	1 390 658 398
Slovenia	- 4 160	60 264 926	60 260 766	20 086 922	52 845 450	249 663 314	26 688 987	329 197 751	0,29	389 458 517
Slovakia	532 249	89 627 394	90 159 643	30 053 214	69 001 800	514 360 867	53 455 205	636 817 872	0,56	726 977 515
Finland	- 507 994	121 556 512	121 048 518	40 349 506	278 532 000	1 405 380 602	141 391 417	1 825 304 019	1,61	1 946 352 537
Sweden	- 409 989	459 635 560	459 225 571	153 075 190	566 793 000	3 103 958 258	56 758 421	3 727 509 679	3,29	4 186 735 250
United Kingdom	17 157	2 762 638 659	2 762 655 816	920 885 272	2 858 861 100	14 333 586 706	-5 864 596 643	11 327 851 163	10,00	14 090 506 979
Total	- 89 500 000	16 174 100 000	16 084 600 000	5 361 533 333	17 689 735 350	95 619 007 088		113 308 742 438	100,00	129 393 342 438

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
1	OWN RESOURCES	133 488 805 438	-4 095 463 000	129 393 342 438
3	SURPLUSES, BALANCES AND ADJUSTMENTS	0	4 095 463 000	4 095 463 000
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 274 999 230		1 274 999 230
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	53 752 047		53 752 047
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	60 000 000		60 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	3 973 000 000		3 973 000 000
8	BORROWING AND LENDING OPERATIONS	153 477 000		153 477 000
9	MISCELLANEOUS REVENUE	30 200 000		30 200 000
	Total	139 034 233 715		139 034 233 715

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM)	-89 500 000		-89 500 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM	15 754 100 000	420 000 000	16 174 100 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	17 689 735 350		17 689 735 350
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	100 134 470 088	-4 515 463 000	95 619 007 088
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN	p.m.		p.m.
	Title 1 — Total	133 488 805 438	-4 095 463 000	129 393 342 438

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

Figures

Title Chapter Article Item	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
1 2 1 2 0	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM <i>Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom</i>	15 754 100 000	420 000 000	16 174 100 000
	Chapter 1 2 — Total	15 754 100 000	420 000 000	16 174 100 000

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

Figures

Budget 2014	Draft amending budget No. 6/2014	New amount
15 754 100 000	420 000 000	16 174 100 000

Remarks

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

Figures are net of collection costs.

Legal basis

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

Member State	Budget 2014	Draft amending budget No. 6/2014	New amount
Belgium	1 400 600 000	37 339 613	1 437 939 613
Bulgaria	58 100 000	1 548 930	59 648 930
Czech Republic	163 100 000	4 348 201	167 448 201
Denmark	302 300 000	8 059 235	310 359 235
Germany	3 313 600 000	88 339 670	3 401 939 670
Estonia	22 700 000	605 176	23 305 176
Ireland	229 500 000	6 118 407	235 618 407
Greece	109 000 000	2 905 910	111 905 910
Spain	1 017 100 000	27 115 608	1 044 215 608
France	1 417 600 000	37 792 829	1 455 392 829
Croatia	34 800 000	927 758	35 727 758
Italy	1 398 000 000	37 270 298	1 435 270 298
Cyprus	15 200 000	405 228	15 605 228
Latvia	21 600 000	575 850	22 175 850
Lithuania	53 300 000	1 420 963	54 720 963
Luxembourg	11 800 000	314 585	12 114 585
Hungary	87 400 000	2 330 060	89 730 060
Malta	9 100 000	242 604	9 342 604

Member State	Budget 2014	Draft amending budget No. 6/2014	New amount
Netherlands	1 919 800 000	51 181 343	1 970 981 343
Austria	168 800 000	4 500 162	173 300 162
Poland	372 100 000	9 920 084	382 020 084
Portugal	121 900 000	3 249 821	125 149 821
Romania	103 700 000	2 764 614	106 464 614
Slovenia	58 700 000	1 564 926	60 264 926
Slovakia	87 300 000	2 327 394	89 627 394
Finland	118 400 000	3 156 512	121 556 512
Sweden	447 700 000	11 935 560	459 635 560
United Kingdom	2 690 900 000	71 738 659	2 762 638 659
Article 1 2 0 — Total	15 754 100 000	420 000 000	16 174 100 000

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

Figures

Title Chapter Article Item	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM			
1 4 0	<i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom</i>	100 134 470 088	-4 515 463 000	95 619 007 088
	Chapter 1 4 — Total	100 134 470 088	-4 515 463 000	95 619 007 088

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

Figures

Budget 2014	Draft amending budget No. 6/2014	New amount
100 134 470 088	-4 515 463 000	95 619 007 088

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 0,67 %.

Legal basis

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

Member State	Budget 2014	Draft amending budget No. 6/2014	New amount
Belgium	2.913.186.716	-131.367.218	2.781.819.498
Bulgaria	296.457.896	-13.368.470	283.089.426
Czech Republic	1.007.693.093	-45.440.904	962.252.189
Denmark	1.969.614.811	-88.817.795	1.880.797.016
Germany	21.523.616.071	-970.585.776	20.553.030.295
Estonia	138.069.611	-6.226.110	131.843.501
Ireland	1.064.344.781	-47.995.555	1.016.349.226
Greece	1.334.803.769	-60.191.630	1.274.612.139
Spain	7.631.435.117	-344.131.875	7.287.303.242
France	15.890.107.135	-716.548.365	15.173.558.770
Croatia	313.413.995	-14.133.088	299.280.907
Italy	11.698.651.082	-527.538.880	11.171.112.202
Cyprus	113.858.486	-5.134.334	108.724.152
Latvia	182.677.333	-8.237.650	174.439.683
Lithuania	259.187.576	-11.687.803	247.499.773
Luxembourg	241.219.216	-10.877.537	230.341.679
Hungary	726.933.393	-32.780.328	694.153.065
Malta	52.268.690	-2.357.003	49.911.687
Netherlands	4.637.726.224	-209.133.590	4.428.592.634
Austria	2.387.678.990	-107.669.977	2.280.009.013
Poland	2.917.879.922	-131.578.854	2.786.301.068
Portugal	1.228.608.479	-55.402.861	1.173.205.618
Romania	1.072.179.407	-48.348.849	1.023.830.558
Slovenia	261.453.287	-11.789.973	249.663.314
Slovakia	538.650.781	-24.289.914	514.360.867
Finland	1.471.747.575	-66.366.973	1.405.380.602
Sweden	3.250.537.992	-146.579.734	3.103.958.258
United Kingdom	15.010.468.660	-676.881.954	14.333.586.706
Article 1 4 0 — Total	100.134.470.088	-4.515.463.000	95.619.007.088

TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.		p.m.
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.	-80 683 434	-80 683 434
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.	4 176 146 434	4 176 146 434
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.

Title Chapter	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	0		0
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	0		0
Title 3 — Total		0	4 095 463 000	4 095 463 000

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

Figures

Title Chapter Article Item	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000			
3 1 0	<i>Application for 1995 and subsequent financial years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000</i>			
3 1 0 3	Application for 1995 and subsequent years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000	p.m.	-80 683 434	-80 683 434
	<i>Article 3 1 0 — Subtotal</i>	p.m.	-80 683 434	-80 683 434
	Chapter 3 1 — Total	p.m.	-80 683 434	-80 683 434

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

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

Figures

Budget 2014	Draft amending budget No. 6/2014	New amount
p.m.	-80 683 434	-80 683 434

Remarks

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

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

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

Legal basis

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

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

Member State	Budget 2014	Draft amending budget No. 6/2014	New amount
Belgium	p.m.	9 024 000	9 024 000
Bulgaria	p.m.	—	—
Czech Republic	p.m.	5 266 000	5 266 000
Denmark	p.m.	- 7 945 000	- 7 945 000
Germany	p.m.	- 27 014 000	- 27 014 000
Estonia	p.m.	- 459 000	- 459 000
Ireland	p.m.	6 536 000	6 536 000
Greece	p.m.	73 206 000	73 206 000
Spain	p.m.	- 45 030 000	- 45 030 000
France	p.m.	36 978 000	36 978 000
Croatia	p.m.	- 214 000	- 214 000
Italy	p.m.	- 52 778 434	- 52 778 434
Cyprus	p.m.	—	—
Latvia	p.m.	5 480 000	5 480 000
Lithuania	p.m.	- 1 225 000	- 1 225 000
Luxembourg	p.m.	- 10 259 000	- 10 259 000
Hungary	p.m.	1 932 000	1 932 000
Malta	p.m.	—	—
Netherlands	p.m.	- 4 505 000	- 4 505 000
Austria	p.m.	3 073 000	3 073 000
Poland	p.m.	- 75 926 000	- 75 926 000
Portugal	p.m.	12 195 000	12 195 000
Romania	p.m.	2 163 000	2 163 000
Slovenia	p.m.	—	—
Slovakia	p.m.	34 000	34 000
Finland	p.m.	- 8 009 000	- 8 009 000
Sweden	p.m.	- 3 206 000	- 3 206 000
United Kingdom	p.m.	—	—
Item 3 1 0 3 — Total	p.m.	- 80 683 434	- 80 683 434

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

Figures

Title Chapter Article Item	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000			
3 2 0	<i>Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000</i>			
3 2 0 3	Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000	p.m.	4 176 146 434	4 176 146 434
	<i>Article 3 2 0 — Subtotal</i>	p.m.	4 176 146 434	4 176 146 434
	Chapter 3 2 — Total	p.m.	4 176 146 434	4 176 146 434

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

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

Figures

Budget 2014	Draft amending budget No. 6/2014	New amount
p.m.	4 176 146 434	4 176 146 434

Remarks

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

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

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

Legal basis

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

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

Member State	Budget 2014	Draft amending budget No. 6/2014	New amount
Belgium	p.m.	109 853 000	109 853 000
Bulgaria	p.m.	—	—
Czech Republic	p.m.	73 255 000	73 255 000
Denmark	p.m.	- 117 740 000	- 117 740 000
Germany	p.m.	1 386 017 000	1 386 017 000
Estonia	p.m.	7 770 000	7 770 000
Ireland	p.m.	105 640 000	105 640 000
Greece	p.m.	148 776 000	148 776 000
Spain	p.m.	634 182 000	634 182 000
France	p.m.	—	—
Croatia	p.m.	- 1 205 000	- 1 205 000
Italy	p.m.	381 068 434	381 068 434
Cyprus	p.m.	—	—
Latvia	p.m.	19 093 000	19 093 000
Lithuania	p.m.	8 741 000	8 741 000
Luxembourg	p.m.	- 56 671 000	- 56 671 000
Hungary	p.m.	37 850 000	37 850 000
Malta	p.m.	—	—
Netherlands	p.m.	1 107 927 000	1 107 927 000
Austria	p.m.	- 60 167 000	- 60 167 000
Poland	p.m.	49 123 000	49 123 000
Portugal	p.m.	109 407 000	109 407 000
Romania	p.m.	72 917 000	72 917 000
Slovenia	p.m.	—	—
Slovakia	p.m.	- 6 697 000	- 6 697 000
Finland	p.m.	- 26 310 000	- 26 310 000
Sweden	p.m.	193 317 000	193 317 000
United Kingdom	p.m.	—	—
Item 3 2 0 3 — Total	p.m.	4 176 146 434	4 176 146 434