



Brussels, 19 June 2015  
(OR. en)

9765/15

## BUDGET 16

### EXPLANATORY MEMORANDUM

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Subject: Draft amending budget No 3 to the general budget for 2015: Entering the surplus of the financial year 2014  
– *Council position of 19 June 2015*

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#### I. INTRODUCTION

On 15 April 2015, the Commission submitted to the Council draft amending budget (DAB) No 3 to the general budget for 2015 concerning the budgeting of the surplus resulting from the implementation of the budget year 2014.

The implementation of the budget year 2014 shows a *surplus* of EUR 1 434 557 707.74 resulting from:

a) an *over-registering in revenue* (+ EUR 1 183 million) divided by title as follows:

- |  |                   |
|--|-------------------|
| – Title 1 (Own resources):                       | + EUR 479 million |
| – Title 3 (Surpluses, balances and adjustments): | - EUR 1 million   |
| – Title 7 (Interest on late payments and fines): | + EUR 634 million |
| – Other titles:                                  | + EUR 72 million  |

- b) an *under-spending of payment appropriations* (+ EUR 142 million), of which notably:
- appropriations authorised in the 2014 budget (Commission): + EUR 29 million
  - appropriations carried over from 2013 (Commission): + EUR 6 million
  - appropriations authorised in 2014 and carried over from 2013 (Other institutions): + EUR 101 million
- c) a *positive balance of monetary exchange* (+ EUR 110 million).

The budgeting of this surplus will diminish accordingly the global contribution of Member States to the financing of the EU budget.

## II. CONCLUSION

On 19 June 2015, the Council adopted its position on DAB No 3/2015 as set out in the technical annex.

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# TECHNICAL ANNEX

# **VOLUME 1**

## **TOTAL REVENUE**

## **A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET**

## 2. FINANCING OF THE GENERAL BUDGET

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

**EXPENDITURE**

Description	Budget 2015 <sup>1</sup>	Budget 2014 <sup>2</sup>	Change (%)
1. Smart and inclusive growth	66 922 960 910	65 300 076 773	+ 2,49
2. Sustainable growth: natural resources	55 998 594 804	56 443 752 595	- 0,79
3. Security and citizenship	1 859 513 795	1 665 510 850	+ 11,65
4. Global Europe	7 422 489 907	6 840 903 616	+ 8,50
5. Administration	8 658 756 179	8 405 389 881	+ 3,01
6. Compensation	p.m.	28 600 000	—
Special instruments	351 724 968	350 000 000	+ 0,49
<b>Total expenditure<sup>3</sup></b>	<b>141 214 040 563</b>	<b>139 034 233 715</b>	<b>+ 1,57</b>

**REVENUE**

Description	Budget 2015 <sup>1</sup>	Budget 2014 <sup>2</sup>	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 575 497 557	5 545 428 277	- 71,59
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 434 557 708	1 005 406 925	+ 42,68
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	p.m.	—
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	4 095 463 000	—
Total revenue for Titles 3 to 9	3 010 055 265	10 646 298 202	- 71,73
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	16 825 900 000	16 084 600 000	+ 4,61
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	18 264 479 250	17 689 735 350	+ 3,25
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	103 113 606 048	94 613 600 163	+ 8,98
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom <sup>4</sup>	138 203 985 298	128 387 935 513	+ 7,65
<b>Total revenue<sup>3</sup></b>	<b>141 214 040 563</b>	<b>139 034 233 715</b>	<b>+ 1,57</b>

<sup>1</sup> The figures in this column correspond to those in the 2015 budget (OJ L 69, 13.3.2015) plus AB No 1/2015, and DABs No 2 and 3/2015.

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

<sup>3</sup> The third subparagraph of Article 310(1) of the TFEU reads: "The revenue and expenditure shown in the budget shall be in balance".

<sup>4</sup> The own resources for the 2015 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.

**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 <sup>1</sup>	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 720 407 000	4 052 264 000	50	2 026 132 000	1 720 407 000	
Bulgaria	201 270 000	414 927 000	50	207 463 500	201 270 000	
Czech Republic	618 215 000	1 405 091 000	50	702 545 500	618 215 000	
Denmark	1 045 978 000	2 742 029 000	50	1 371 014 500	1 045 978 000	
Germany	12 873 205 000	30 055 584 000	50	15 027 792 000	12 873 205 000	
Estonia	92 227 000	198 736 000	50	99 368 000	92 227 000	
Ireland	660 326 000	1 491 005 000	50	745 502 500	660 326 000	
Greece	717 672 000	1 845 174 000	50	922 587 000	717 672 000	
Spain	4 867 873 000	10 536 508 000	50	5 268 254 000	4 867 873 000	
France	9 943 171 000	22 043 072 000	50	11 021 536 000	9 943 171 000	
Croatia	268 216 000	430 366 000	50	215 183 000	215 183 000	Croatia
Italy	6 158 442 000	16 160 696 000	50	8 080 348 000	6 158 442 000	
Cyprus	107 472 000	158 300 000	50	79 150 000	79 150 000	Cyprus
Latvia	94 889 000	262 878 000	50	131 439 000	94 889 000	
Lithuania	146 760 000	372 032 000	50	186 016 000	146 760 000	
Luxembourg	267 324 000	333 256 000	50	166 628 000	166 628 000	Luxembourg
Hungary	403 363 000	993 883 000	50	496 941 500	403 363 000	
Malta	53 058 000	73 886 000	50	36 943 000	36 943 000	Malta
Netherlands	2 797 149 000	6 403 499 000	50	3 201 749 500	2 797 149 000	
Austria	1 543 536 000	3 334 038 000	50	1 667 019 000	1 543 536 000	
Poland	1 818 157 000	4 097 085 000	50	2 048 542 500	1 818 157 000	
Portugal	775 256 000	1 690 835 000	50	845 417 500	775 256 000	
Romania	563 787 000	1 537 681 000	50	768 840 500	563 787 000	
Slovenia	179 922 000	357 193 000	50	178 596 500	178 596 500	Slovenia
Slovakia	238 229 000	756 777 000	50	378 388 500	238 229 000	
Finland	946 116 000	2 037 361 000	50	1 018 680 500	946 116 000	
Sweden	1 940 367 000	4 508 252 000	50	2 254 126 000	1 940 367 000	
United Kingdom	10 038 702 000	21 460 858 000	50	10 730 429 000	10 038 702 000	
<b>Total</b>	<b>61 081 089 000</b>	<b>139 753 266 000</b>		<b>69 876 633 000</b>	<b>60 881 597 500</b>	

<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 2007/436/EC, Euratom (Chapter 1 3)**

<b>Member State</b>	<b>1 % of capped VAT base</b>	<b>Uniform rate of VAT own resource (in %)</b>	<b>VAT-based own resource at uniform rate</b>
	(1)	(2)	(3) = (1) × (2)
Belgium	1 720 407 000	0,300	516 122 100
Bulgaria	201 270 000	0,300	60 381 000
Czech Republic	618 215 000	0,300	185 464 500
Denmark	1 045 978 000	0,300	313 793 400
Germany	12 873 205 000	0,300	3 861 961 500
Estonia	92 227 000	0,300	27 668 100
Ireland	660 326 000	0,300	198 097 800
Greece	717 672 000	0,300	215 301 600
Spain	4 867 873 000	0,300	1 460 361 900
France	9 943 171 000	0,300	2 982 951 300
Croatia	215 183 000	0,300	64 554 900
Italy	6 158 442 000	0,300	1 847 532 600
Cyprus	79 150 000	0,300	23 745 000
Latvia	94 889 000	0,300	28 466 700
Lithuania	146 760 000	0,300	44 028 000
Luxembourg	166 628 000	0,300	49 988 400
Hungary	403 363 000	0,300	121 008 900
Malta	36 943 000	0,300	11 082 900
Netherlands	2 797 149 000	0,300	839 144 700
Austria	1 543 536 000	0,300	463 060 800
Poland	1 818 157 000	0,300	545 447 100
Portugal	775 256 000	0,300	232 576 800
Romania	563 787 000	0,300	169 136 100
Slovenia	178 596 500	0,300	53 578 950
Slovakia	238 229 000	0,300	71 468 700
Finland	946 116 000	0,300	283 834 800
Sweden	1 940 367 000	0,300	582 110 100
United Kingdom	10 038 702 000	0,300	3 011 610 600
<b>Total</b>	<b>60 881 597 500</b>		<b>18 264 479 250</b>

**TABLE 3**

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

Member State	1 % of gross national income	Uniform rate of "additional base", own resource	"Additional base" own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	4 052 264 000		2 989 866 109
Bulgaria	414 927 000		306 143 967
Czech Republic	1 405 091 000		1 036 712 801
Denmark	2 742 029 000		2 023 140 540
Germany	30 055 584 000		22 175 794 075
Estonia	198 736 000		146 632 606
Ireland	1 491 005 000		1 100 102 392
Greece	1 845 174 000		1 361 417 521
Spain	10 536 508 000		7 774 110 517
France	22 043 072 000		16 263 953 662
Croatia	430 366 000		317 535 264
Italy	16 160 696 000		11 923 783 168
Cyprus	158 300 000		116 797 870
Latvia	262 878 000	0,7378261 <sup>1</sup>	193 958 247
Lithuania	372 032 000		274 494 917
Luxembourg	333 256 000		245 884 972
Hungary	993 883 000		733 312 809
Malta	73 886 000		54 515 019
Netherlands	6 403 499 000		4 724 668 640
Austria	3 334 038 000		2 459 940 227
Poland	4 097 085 000		3 022 936 213
Portugal	1 690 835 000		1 247 542 180
Romania	1 537 681 000		1 134 541 162
Slovenia	357 193 000		263 546 315
Slovakia	756 777 000		558 369 816
Finland	2 037 361 000		1 503 218 104
Sweden	4 508 252 000		3 326 305 953
United Kingdom	21 460 858 000		15 834 380 982
Total	139 753 266 000		103 113 606 048

<sup>1</sup> Calculation of rate: (103 113 606 048) / (139 753 266 000) = 0,737826091649264.

**TABLE 4**

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

Description	Coefficient <sup>1</sup> (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,2167	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	5,9238	
3. (1) – (2)	10,2929	
4. Total allocated expenditure		126 118 882 798
5. Enlargement related expenditure <sup>2</sup>		29 283 982 122
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		96 834 900 676
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 578 286 401
8. United Kingdom's advantage <sup>3</sup>		1 119 838 248
9. Core United Kingdom's correction = (7) – (8)		5 458 448 153
10. Windfall gains deriving from traditional own resources <sup>4</sup>		25 084 566
<b>11. Correction for the United Kingdom = (9) – (10)</b>		<b>5 433 363 587</b>

<sup>1</sup> Rounded percentages.

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

<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).

**TABLE 5**

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 433 363 587 (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	2,90	3,43	5,48		1,54	4,96	269 708 378
Bulgaria	0,30	0,35	0,56		0,16	0,51	27 616 485
Czech Republic	1,01	1,19	1,90		0,53	1,72	93 519 281
Denmark	1,96	2,32	3,71		1,04	3,36	182 502 472
Germany	21,51	25,41	0,00	- 19,06	0,00	6,35	345 125 522
Estonia	0,14	0,17	0,27		0,08	0,24	13 227 362
Ireland	1,07	1,26	2,02		0,57	1,83	99 237 498
Greece	1,32	1,56	2,49		0,70	2,26	122 810 085
Spain	7,54	8,91	14,24		4,00	12,91	701 283 156
France	15,77	18,63	29,79		8,37	27,00	1 467 130 770
Croatia	0,31	0,36	0,58		0,16	0,53	28 644 066
Italy	11,56	13,66	21,84		6,13	19,80	1 075 614 795
Cyprus	0,11	0,13	0,21		0,06	0,19	10 536 045
Latvia	0,19	0,22	0,36		0,10	0,32	17 496 491
Lithuania	0,27	0,31	0,50		0,14	0,46	24 761 503
Luxembourg	0,24	0,28	0,45		0,13	0,41	22 180 671
Hungary	0,71	0,84	1,34		0,38	1,22	66 150 323
Malta	0,05	0,06	0,10		0,03	0,09	4 917 664
Netherlands	4,58	5,41	0,00	- 4,06	0,00	1,35	73 530 793
Austria	2,39	2,82	0,00	- 2,11	0,00	0,70	38 284 453
Poland	2,93	3,46	5,54		1,56	5,02	272 691 550
Portugal	1,21	1,43	2,29		0,64	2,07	112 537 674
Romania	1,10	1,30	2,08		0,58	1,88	102 344 134
Slovenia	0,26	0,30	0,48		0,14	0,44	23 773 857
Slovakia	0,54	0,64	1,02		0,29	0,93	50 369 151
Finland	1,46	1,72	2,75		0,77	2,50	135 601 563
Sweden	3,23	3,81	0,00	- 2,86	0,00	0,95	51 767 845
United Kingdom	15,36	0,00	0,00		0,00	0,00	0
<b>Total</b>	<b>100,00</b>	<b>100,00</b>	<b>100,00</b>	<b>- 28,09</b>	<b>28,09</b>	<b>100,00</b>	<b>5 433 363 587</b>

The calculations are made to 15 decimal places.

**TABLE 6**

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					Total own resources <sup>2</sup>
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	United Kingdom correction	Total "national contributions"	Share in total "national contributions" (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8) = (5) + (6) + (7)	(9)	(10) = (3) + (8)
Belgium	6 600 000	1 502 800 000	1 509 400 000	503 133 333	516 122 100	2 989 866 109	269 708 378	3 775 696 587	3,11	5 285 096 587
Bulgaria	400 000	62 900 000	63 300 000	21 100 000	60 381 000	306 143 967	27 616 485	394 141 452	0,32	457 441 452
Czech Republic	3 400 000	176 200 000	179 600 000	59 866 667	185 464 500	1 036 712 801	93 519 281	1 315 696 582	1,08	1 495 296 582
Denmark	3 400 000	325 000 000	328 400 000	109 466 667	313 793 400	2 023 140 540	182 502 472	2 519 436 412	2,08	2 847 836 412
Germany	26 300 000	3 525 500 000	3 551 800 000	1 183 933 329	3 861 961 500	22 175 794 075	345 125 522	26 382 881 097	21,74	29 934 681 097
Estonia	0	24 500 000	24 500 000	8 166 667	27 668 100	146 632 606	13 227 362	187 528 068	0,15	212 028 068
Ireland	0	237 400 000	237 400 000	79 133 333	198 097 800	1 100 102 392	99 237 498	1 397 437 690	1,15	1 634 837 690
Greece	1 400 000	111 800 000	113 200 000	37 733 334	215 301 600	1 361 417 521	122 810 085	1 699 529 206	1,40	1 812 729 206
Spain	4 700 000	1 099 500 000	1 104 200 000	368 066 667	1 460 361 900	7 774 110 517	701 283 156	9 935 755 573	8,19	11 039 955 573
France	30 900 000	1 488 500 000	1 519 400 000	506 466 667	2 982 951 300	16 263 953 662	1 467 130 770	20 714 035 732	17,07	22 233 435 732
Croatia	1 700 000	36 100 000	37 800 000	12 600 000	64 554 900	317 535 264	28 644 066	410 734 230	0,34	448 534 230
Italy	4 700 000	1 481 900 000	1 486 600 000	495 533 334	1 847 532 600	11 923 783 168	1 075 614 795	14 846 930 563	12,23	16 333 530 563
Cyprus	0	15 100 000	15 100 000	5 033 333	23 745 000	116 797 870	10 536 045	151 078 915	0,12	166 178 915
Latvia	0	23 500 000	23 500 000	7 833 333	28 466 700	193 958 247	17 496 491	239 921 438	0,20	263 421 438
Lithuania	800 000	57 600 000	58 400 000	19 466 667	44 028 000	274 494 917	24 761 503	343 284 420	0,28	401 684 420
Luxembourg	0	12 300 000	12 300 000	4 100 000	49 988 400	245 884 972	22 180 671	318 054 043	0,26	330 354 043
Hungary	2 100 000	89 300 000	91 400 000	30 466 667	121 008 900	733 312 809	66 150 323	920 472 032	0,76	1 011 872 032
Malta	0	9 200 000	9 200 000	3 066 667	11 082 900	54 515 019	4 917 664	70 515 583	0,06	79 715 583
Netherlands	7 200 000	2 054 200 000	2 061 400 000	687 133 333	839 144 700	4 724 668 640	73 530 793	5 637 344 133	4,64	7 698 744 133
Austria	3 200 000	180 600 000	183 800 000	61 266 667	463 060 800	2 459 940 227	38 284 453	2 961 285 480	2,44	3 145 085 480
Poland	12 800 000	398 300 000	411 100 000	137 033 334	545 447 100	3 022 936 213	272 691 550	3 841 074 863	3,16	4 252 174 863
Portugal	100 000	131 700 000	131 800 000	43 933 333	232 576 800	1 247 542 180	112 537 674	1 592 656 654	1,31	1 724 456 654
Romania	900 000	111 100 000	112 000 000	37 333 333	169 136 100	1 134 541 162	102 344 134	1 406 021 396	1,16	1 518 021 396

<sup>1</sup> p.m. (own resources + other revenue = total revenue = total expenditure); (138 203 985 298 + 3 010 055 265 = 141 214 040 563 = 141 214 040 563).

<sup>2</sup> Total own resources as percentage of GNI: (138 203 985 298) / (13 975 326 600 000) = 0,99 %; own resources ceiling as percentage of GNI: 1,23 %.

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments					Total own resources <sup>1</sup>
	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)
Slovenia	0	62 600 000	62 600 000	20 866 667	53 578 950	263 546 315	23 773 857	340 899 122	0,28	403 499 122
Slovakia	1 300 000	96 900 000	98 200 000	32 733 333	71 468 700	558 369 816	50 369 151	680 207 667	0,56	778 407 667
Finland	700 000	124 300 000	125 000 000	41 666 667	283 834 800	1 503 218 104	135 601 563	1 922 654 467	1,58	2 047 654 467
Sweden	2 600 000	478 700 000	481 300 000	160 433 334	582 110 100	3 326 305 953	51 767 845	3 960 183 898	3,26	4 441 483 898
United Kingdom	9 500 000	2 783 700 000	2 793 200 000	931 066 667	3 011 610 600	15 834 380 982	-5 433 363 587	13 412 627 995	11,05	16 205 827 995
Total	124 700 000	16 701 200 000	16 825 900 000	5 608 633 333	18 264 479 250	103 113 606 048	0	121 378 085 298	100,00	138 203 985 298

<sup>1</sup> Total own resources as percentage of GNI:  $(138\,203\,985\,298) / (13\,975\,326\,600\,000) = 0,99\%$ ; own resources ceiling as percentage of GNI: 1,23 %.

## **B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING**

# REVENUE

## Figures

Title	Heading	Budget 2015	Council position on DAB No 3/2015	New amount
1	OWN RESOURCES	139 638 543 006	-1 434 557 708	138 203 985 298
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	1 434 557 708	1 434 557 708
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 300 952 883		1 300 952 883
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	54 453 674		54 453 674
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	60 000 000		60 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	123 000 000		123 000 000
8	BORROWING AND LENDING OPERATIONS	6 890 000		6 890 000
9	MISCELLANEOUS REVENUE	30 201 000		30 201 000
	<b>Total</b>	<b>141 214 040 563</b>		<b>141 214 040 563</b>

## TITLE 1 — OWN RESOURCES

### Figures

Title Chapter	Heading	Budget 2015	Council position on DAB No 3/2015	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM)	124 700 000		124 700 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM	16 701 200 000		16 701 200 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	18 264 479 250		18 264 479 250
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	104 548 163 756	-1 434 557 708	103 113 606 048
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.
	<b>Title 1 — Total</b>	<b>139 638 543 006</b>	<b>-1 434 557 708</b>	<b>138 203 985 298</b>

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

### Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 3/2015	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>	104 548 163 756	-1 434 557 708	103 113 606 048
	<b>Chapter 1 4 — Total</b>	<b>104 548 163 756</b>	<b>-1 434 557 708</b>	<b>103 113 606 048</b>



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

*Figures*

Budget 2015	Council position on DAB No 3/2015	New amount
104 548 163 756	-1 434 557 708	103 113 606 048

*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 0,7378 %.

*Legal basis*

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

Member State	Budget 2015	Council position on DAB No 3/2015	New amount
Belgium	3 031 462 322	- 41 596 213	2 989 866 109
Bulgaria	310 403 164	- 4 259 197	306 143 967
Czech Republic	1 051 135 964	- 14 423 163	1 036 712 801
Denmark	2 051 287 280	- 28 146 740	2 023 140 540
Germany	22 484 312 586	- 308 518 511	22 175 794 075
Estonia	148 672 618	- 2 040 012	146 632 606
Ireland	1 115 407 456	- 15 305 064	1 100 102 392
Greece	1 380 358 106	- 18 940 585	1 361 417 521
Spain	7 882 267 051	- 108 156 534	7 774 110 517
France	16 490 224 287	- 226 270 625	16 263 953 662
Croatia	321 952 941	- 4 417 677	317 535 264
Italy	12 089 671 606	- 165 888 438	11 923 783 168
Cyprus	118 422 809	- 1 624 939	116 797 870
Latvia	196 656 672	- 2 698 425	193 958 247
Lithuania	278 313 800	- 3 818 883	274 494 917
Luxembourg	249 305 822	- 3 420 850	245 884 972
Hungary	743 514 950	- 10 202 141	733 312 809
Malta	55 273 453	- 758 434	54 515 019
Netherlands	4 790 400 119	- 65 731 479	4 724 668 640
Austria	2 494 163 899	- 34 223 672	2 459 940 227
Poland	3 064 992 510	- 42 056 297	3 022 936 213
Portugal	1 264 898 485	- 17 356 305	1 247 542 180
Romania	1 150 325 353	- 15 784 191	1 134 541 162
Slovenia	267 212 877	- 3 666 562	263 546 315
Slovakia	566 138 080	- 7 768 264	558 369 816
Finland	1 524 131 475	- 20 913 371	1 503 218 104
Sweden	3 372 582 851	- 46 276 898	3 326 305 953
United Kingdom	16 054 675 220	- 220 294 238	15 834 380 982
<b>Article 1 4 0 — Total</b>	<b>104 548 163 756</b>	<b>-1 434 557 708</b>	<b>103 113 606 048</b>

## TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

### Figures

Title Chapter	Heading	Budget 2015	Council position on DAB No 3/2015	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.	1 434 557 708	1 434 557 708
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.		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 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.		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	p.m.		p.m.
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		p.m.
<b>Title 3 — Total</b>		<b>p.m.</b>	<b>1 434 557 708</b>	<b>1 434 557 708</b>

### CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

#### Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 3/2015	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	<i>Surplus available from the preceding financial year</i>	p.m.	1 434 557 708	1 434 557 708
3 0 2	<i>Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions</i>	p.m.		p.m.
<b>Chapter 3 0 — Total</b>		<b>p.m.</b>	<b>1 434 557 708</b>	<b>1 434 557 708</b>

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

#### Figures

Budget 2015	Council position on DAB No 3/2015	New amount
p.m.	1 434 557 708	1 434 557 708

#### 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 15 of Regulation (EC, Euratom) No 1150/2000.

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 (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).

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 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.