



Council of the
European Union

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ADD 1

BUDGET 16

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 2 to the general budget for 2022: Entering the surplus of the financial year 2021: Council position of 18 July 2022

– *Technical annex*

TECHNICAL ANNEX

VOLUME 1 - TOTAL REVENUE

A. FINANCING OF THE UNION’S ANNUAL BUDGET

Calculation of the financing of the budget

Allocation of resources of the Union in order to ensure, pursuant to Article 311 of the Treaty on the Functioning of the European Union (TFEU), the financing of the Union's annual budget

Revenue description	Budget 2022 ¹	Budget 2021 ²	Change (%)
Miscellaneous revenue (Titles 3 to 6)	12 902 615 447	9 249 005 264	+39.50
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	3 227 058 807	1 768 617 610	+82.46
Balances and adjustments (Chapters 2 1, 2 2, 2 3 and 2 4)	p.m.	p.m.	—
Total revenue for Titles 2 to 6	16 129 674 254	11 017 622 874	+46.40
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	17 912 606 159	17 348 140 020	+3.25
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	19 071 387 750	17 940 791 850	+6.30
Plastic packaging waste own resource (Table 3, Chapter 17)	5 997 306 880	5 846 664 880	+2.58
Remainder to be financed by the additional resource (GNI-based own resource, Table 4, Chapter 1 4)	111 492 340 116	115 857 763 230	-3.77
Appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053^{3,4}	154 473 640 905	156 993 359 980	-1.60
Total revenue⁵	170 603 315 159	168 010 982 854	+1.54

¹ The figures in this column correspond to those in the 2022 budget (OJ L 45, 24.2.2022, p. 1) plus amending budgets Nos 1/2022 and 2/2022 (presented by the Commission as draft amending budget No 3/2022) and draft amending budget No 2/2022.

² The figures in this column correspond to those in the 2021 budget (OJ L 93, 17.3.2021, p. 1) plus amending budgets No 1/2021 to No 6/2021.

³ The own resources for the 2022 budget are determined on the basis of the budget forecasts adopted at the 181st and 183rd meetings of the Advisory Committee on Own Resources on 26 May 2021 and 3-9 September 2021.

⁴ This amount includes EUR 140 000 000 in relation to liabilities of the Union resulting from the borrowing referred to in Article 5 of Council Decision 2020/2053.

⁵ Article 310(1), third subparagraph, TFEU reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

**Calculation of capping of value added tax (VAT) bases
pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053**

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 ⁶	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 098 112 000	5 057 284 000	50	2 528 642 000	2 098 112 000	
Bulgaria	330 802 000	676 847 000	50	338 423 500	330 802 000	
Czechia	987 686 000	2 333 452 000	50	1 166 726 000	987 686 000	
Denmark	1 306 922 000	3 504 130 000	50	1 752 065 000	1 306 922 000	
Germany	15 795 256 000	37 668 693 000	50	18 834 346 500	15 795 256 000	
Estonia	146 652 000	300 834 000	50	150 417 000	146 652 000	
Ireland	1 032 998 000	3 126 811 000	50	1 563 405 500	1 032 998 000	
Greece	816 879 000	1 839 768 000	50	919 884 000	816 879 000	
Spain	5 882 449 000	13 038 037 000	50	6 519 018 500	5 882 449 000	
France	11 948 371 000	25 958 798 000	50	12 979 399 000	11 948 371 000	
Croatia	369 897 000	570 769 000	50	285 384 500	285 384 500	Croatia
Italy	7 226 757 000	18 548 436 000	50	9 274 218 000	7 226 757 000	
Cyprus	159 289 000	223 606 000	50	111 803 000	111 803 000	Cyprus
Latvia	147 464 000	329 013 000	50	164 506 500	147 464 000	
Lithuania	218 928 000	527 188 000	50	263 594 000	218 928 000	
Luxembourg	338 828 000	463 922 000	50	231 961 000	231 961 000	Luxembourg
Hungary	623 523 000	1 543 676 000	50	771 838 000	623 523 000	
Malta	77 950 000	135 083 000	50	67 541 500	67 541 500	Malta
Netherlands	3 716 749 000	8 753 474 000	50	4 376 737 000	3 716 749 000	
Austria	1 887 799 000	4 140 634 000	50	2 070 317 000	1 887 799 000	
Poland	2 782 155 000	5 622 802 000	50	2 811 401 000	2 782 155 000	
Portugal	1 137 349 000	2 234 579 000	50	1 117 289 500	1 117 289 500	Portugal
Romania	827 979 000	2 456 853 000	50	1 228 426 500	827 979 000	
Slovenia	236 172 000	508 285 000	50	254 142 500	236 172 000	
Slovakia	391 617 000	1 019 441 000	50	509 720 500	391 617 000	
Finland	980 901 000	2 609 882 000	50	1 304 941 000	980 901 000	
Sweden	2 371 142 000	5 550 585 000	50	2 775 292 500	2 371 142 000	
Total	63 840 626 000	148 742 882 000		74 371 441 000	63 571 292 500	

⁶ 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) point (b) of Decision (EU, Euratom) 2020/2053 (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	2 098 112 000	0,30	629 433 600
Bulgaria	330 802 000	0,30	99 240 600
Czechia	987 686 000	0,30	296 305 800
Denmark	1 306 922 000	0,30	392 076 600
Germany	15 795 256 000	0,30	4 738 576 800
Estonia	146 652 000	0,30	43 995 600
Ireland	1 032 998 000	0,30	309 899 400
Greece	816 879 000	0,30	245 063 700
Spain	5 882 449 000	0,30	1 764 734 700
France	11 948 371 000	0,30	3 584 511 300
Croatia	285 384 500	0,30	85 615 350
Italy	7 226 757 000	0,30	2 168 027 100
Cyprus	111 803 000	0,30	33 540 900
Latvia	147 464 000	0,30	44 239 200
Lithuania	218 928 000	0,30	65 678 400
Luxembourg	231 961 000	0,30	69 588 300
Hungary	623 523 000	0,30	187 056 900
Malta	67 541 500	0,30	20 262 450
Netherlands	3 716 749 000	0,30	1 115 024 700
Austria	1 887 799 000	0,30	566 339 700
Poland	2 782 155 000	0,30	834 646 500
Portugal	1 117 289 500	0,30	335 186 850
Romania	827 979 000	0,30	248 393 700
Slovenia	236 172 000	0,30	70 851 600
Slovakia	391 617 000	0,30	117 485 100
Finland	980 901 000	0,30	294 270 300
Sweden	2 371 142 000	0,30	711 342 600
Total	63 571 292 500		19 071 387 750

TABLE 3

**Breakdown of own resources accruing from plastic packaging waste
pursuant to Article 2(1) point (c) of Decision (EU, Euratom) 2020/2053 (Chapter 1 7)**

Member State	Plastic packaging waste that is not recycled (kg)	Call rate per kg in EUR	Gross contribution	Lump sum reduction	Net contribution
	(1)	(2)	(3) = (1) × (2)	(4)	(5) = (3) – (4)
Belgium	191 746 900		153 397 520		153 397 520
Bulgaria	57 810 700		46 248 560	22 000 000	24 248 560
Czechia	109 535 400		87 628 320	32 187 600	55 440 720
Denmark	155 601 100		124 480 880		124 480 880
Germany	1 739 806 000		1 391 844 800		1 391 844 800
Estonia	33 667 500		26 934 000	4 000 000	22 934 000
Ireland	186 968 000		149 574 400		149 574 400
Greece	105 128 000		84 102 400	33 000 000	51 102 400
Spain	828 341 300		662 673 040	142 000 000	520 673 040
France	1 572 486 200		1 257 988 960		1 257 988 960
Croatia	39 264 500		31 411 600	13 000 000	18 411 600
Italy	1 180 891 400	0,80	944 713 120	184 048 000	760 665 120
Cyprus	8 297 800		6 638 240	3 000 000	3 638 240
Latvia	26 599 500		21 279 600	6 000 000	15 279 600
Lithuania	25 889 700		20 711 760	9 000 000	11 711 760
Luxembourg	17 446 600		13 957 280		13 957 280
Hungary	228 704 600		182 963 680	30 000 000	152 963 680
Malta	11 171 900		8 937 520	1 415 900	7 521 620
Netherlands	266 608 200		213 286 560		213 286 560
Austria	190 917 800		152 734 240		152 734 240
Poland	622 554 000		498 043 200	117 000 000	381 043 200
Portugal	251 307 400		201 045 920	31 322 000	169 723 920
Romania	228 429 800		182 743 840	60 000 000	122 743 840
Slovenia	21 692 700		17 354 160	6 279 700	11 074 460
Slovakia	66 209 300		52 967 440	17 000 000	35 967 440
Finland	86 362 400		69 089 920		69 089 920
Sweden	132 261 400		105 809 120		105 809 120
Total	8 385 700 100		6 708 560 080	711 253 200	5 997 306 880

TABLE 4

**Determination of uniform rate and breakdown of own resources based on GNI
pursuant to Article 2(1) point (d) of Decision (EU, Euratom) 2020/2053 (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	5 057 284 000		3 790 759 062
Bulgaria	676 847 000		507 340 284
Czechia	2 333 452 000		1 749 072 094
Denmark	3 504 130 000		2 626 570 418
Germany	37 668 693 000		28 235 103 924
Estonia	300 834 000		225 494 398
Ireland	3 126 811 000		2 343 745 602
Greece	1 839 768 000		1 379 024 239
Spain	13 038 037 000		9 772 845 840
France	25 958 798 000		19 457 785 789
Croatia	570 769 000		427 828 012
Italy	18 548 436 000		13 903 243 687
Cyprus	223 606 000		167 607 054
Latvia	329 013 000	0.7495642 ⁷	246 616 368
Lithuania	527 188 000		395 161 254
Luxembourg	463 922 000		347 739 325
Hungary	1 543 676 000		1 157 084 274
Malta	135 083 000		101 253 382
Netherlands	8 753 474 000		6 561 290 781
Austria	4 140 634 000		3 103 671 033
Poland	5 622 802 000		4 214 651 112
Portugal	2 234 579 000		1 674 960 432
Romania	2 456 853 000		1 841 569 066
Slovenia	508 285 000		380 992 242
Slovakia	1 019 441 000		764 136 483
Finland	2 609 882 000		1 956 274 127
Sweden	5 550 585 000		4 160 519 834
Total	148 742 882 000		111 492 340 116

⁷ Calculation of rate: $(111\,492\,340\,116) / (148\,742\,882\,000) = 0.749564205136216$

TABLE 5

Calculation of the financing of the annual GNI contribution reduction for certain Member States pursuant to Article 2(4) of Decision (EU, Euratom) 2020/2053 (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	Financing of the gross reduction in favour of Denmark, Germany, Netherlands, Austria and Sweden	Net financing of the reduction in favour of Denmark, Netherlands, Germany, Austria and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		3.40	265 932 559	265 932 559
Bulgaria		0.46	35 591 368	35 591 368
Czechia		1.57	122 702 396	122 702 396
Denmark	- 387 834 752	2.36	184 261 406	- 203 573 346
Germany	-3 776 502 322	25.32	1 980 773 065	-1 795 729 257
Estonia		0.20	15 819 075	15 819 075
Ireland		2.10	164 420 438	164 420 438
Greece		1.24	96 742 483	96 742 483
Spain		8.77	685 593 007	685 593 007
France		17.45	1 365 019 165	1 365 019 165
Croatia		0.38	30 013 355	30 013 355
Italy		12.47	975 352 196	975 352 196
Cyprus		0.15	11 758 113	11 758 113
Latvia		0.22	17 300 842	17 300 842
Lithuania		0.35	27 721 689	27 721 689
Luxembourg		0.31	24 394 905	24 394 905
Hungary		1.04	81 172 762	81 172 762
Malta		0.09	7 103 213	7 103 213
Netherlands	-1 976 208 379	5.88	460 293 260	-1 515 915 119
Austria	- 581 237 759	2.78	217 731 374	- 363 506 385
Poland		3.78	295 669 795	295 669 795
Portugal		1.50	117 503 251	117 503 251
Romania		1.65	129 191 322	129 191 322
Slovenia		0.34	26 727 692	26 727 692
Slovakia		0.69	53 606 354	53 606 354
Finland		1.75	137 238 209	137 238 209
Sweden	-1 099 722 414	3.73	291 872 332	- 807 850 082
Total	-7 821 505 626	100.00	7 821 505 626	0
EU GDP price deflator, in EUR, (spring 2021 economic forecast): (a) 2020 EU27 = 106.7385 / (b) 2022 EU27 = 109.8061				
Lump sum for Denmark in 2022 prices: 377 000 000 EUR × [(b/a)] = 387 834 752 EUR				
Lump sum for Germany in 2022 prices: 3 671 000 000 EUR × [(b/a)] = 3 776 502 322 EUR				
Lump sum for Netherlands in 2022 prices: 1 921 000 000 EUR × [(b/a)] = 1 976 208 379 EUR				
Lump sum for Austria in 2022 prices: 565 000 000 EUR × [(b/a)] = 581 237 759 EUR				
Lump sum for Sweden in 2022 prices: 1 069 000 000 EUR × [(b/a)] = 1 099 722 414 EUR				

TABLE 6

Summary of financing⁸ of the general budget by category of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT-based own resource	Plastics-based own resource	GNI-based own resource	VAT and GNI-based own resources			Total own resources ⁹
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)				Reduction in favour of certain Member States	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Belgium	p.m.	2 001 747 222	2 001 747 222	667 249 074	629 433 600	153 397 520	3 790 759 062	265 932 559	4 839 522 741	3.54	6 841 269 963
Bulgaria	p.m.	91 885 388	91 885 388	30 628 463	99 240 600	24 248 560	507 340 284	35 591 368	666 420 812	0.49	758 306 200
Czechia	p.m.	255 934 290	255 934 290	85 311 430	296 305 800	55 440 720	1 749 072 094	122 702 396	2 223 521 010	1.63	2 479 455 300
Denmark	p.m.	354 268 324	354 268 324	118 089 441	392 076 600	124 480 880	2 626 570 418	-203 573 346	2 939 554 552	2.15	3 293 822 876
Germany	p.m.	3 944 491 534	3 944 491 534	1 314 830 514	4 738 576 800	1 391 844 800	28 235 103 924	-1 795 729 257	32 569 796 267	23.85	36 514 287 801
Estonia	p.m.	34 873 068	34 873 068	11 624 356	43 995 600	22 934 000	225 494 398	15 819 075	308 243 073	0.23	343 116 141
Ireland	p.m.	246 704 687	246 704 687	82 234 896	309 899 400	149 574 400	2 343 745 602	164 420 438	2 967 639 840	2.17	3 214 344 527
Greece	p.m.	214 494 210	214 494 210	71 498 070	245 063 700	51 102 400	1 379 024 239	96 742 483	1 771 932 822	1.30	1 986 427 032
Spain	p.m.	1 367 627 520	1 367 627 520	455 875 840	1 764 734 700	520 673 040	9 772 845 840	685 593 007	12 743 846 587	9.33	14 111 474 107
France	p.m.	1 765 344 559	1 765 344 559	588 448 186	3 584 511 300	1 257 988 960	19 457 785 789	1 365 019 165	25 665 305 214	18.79	27 430 649 773
Croatia	p.m.	39 114 252	39 114 252	13 038 084	85 615 350	18 411 600	427 828 012	30 013 355	561 868 317	0.41	600 982 569
Italy	p.m.	1 698 277 237	1 698 277 237	566 092 412	2 168 027 100	760 665 120	13 903 243 687	975 352 196	17 807 288 103	13.04	19 505 565 340
Cyprus	p.m.	25 821 078	25 821 078	8 607 026	33 540 900	3 638 240	167 607 054	11 758 113	216 544 307	0.16	242 365 385
Latvia	p.m.	40 324 555	40 324 555	13 441 518	44 239 200	15 279 600	246 616 368	17 300 842	323 436 010	0.24	363 760 565
Lithuania	p.m.	108 064 596	108 064 596	36 021 532	65 678 400	11 711 760	395 161 254	27 721 689	500 273 103	0.37	608 337 699
Luxembourg	p.m.	20 409 046	20 409 046	6 803 015	69 588 300	13 957 280	347 739 325	24 394 905	455 679 810	0.33	476 088 856
Hungary	p.m.	188 475 777	188 475 777	62 825 259	187 056 900	152 963 680	1 157 084 274	81 172 762	1 578 277 616	1.16	1 766 753 393
Malta	p.m.	13 613 942	13 613 942	4 537 981	20 262 450	7 521 620	101 253 382	7 103 213	136 140 665	0.10	149 754 607
Netherlands	p.m.	3 251 654 467	3 251 654 467	1 083 884 822	1 115 024 700	213 286 560	6 561 290 781	-1 515 915 119	6 373 686 922	4.67	9 625 341 389
Austria	p.m.	215 617 780	215 617 780	71 872 593	566 339 700	152 734 240	3 103 671 033	-363 506 385	3 459 238 588	2.53	3 674 856 368
Poland	p.m.	865 916 301	865 916 301	288 638 767	834 646 500	381 043 200	4 214 651 112	295 669 795	5 726 010 607	4.19	6 591 926 908
Portugal	p.m.	169 359 204	169 359 204	56 453 068	335 186 850	169 723 920	1 674 960 432	117 503 251	2 297 374 453	1.68	2 466 733 657
Romania	p.m.	190 404 765	190 404 765	63 468 255	248 393 700	122 743 840	1 841 569 066	129 191 322	2 341 897 928	1.71	2 532 302 693

⁸ p.m. (own resources + other revenue = total revenue = total expenditure); (154 473 640 905 + 16 129 674 254 = 170 603 315 159 = 170 603 315 159).

⁹ Total own resources as percentage of GNI: (154 473 640 905) / (14 874 288 200 000) = 1.04 %; total own resources ceiling in accordance with Articles 3 and 6 of Council Decision (EU, Euratom) 2020/2053: 2.00 %.

Member State	Traditional own resources (TOR)							VAT and GNI-based own resources			Total own resources ⁹
	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	Plastics-based own resource	GNI-based own resource	Reduction in favour of certain Member States	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Slovenia	p.m.	84 338 200	84 338 200	28 112 733	70 851 600	11 074 460	380 992 242	26 727 692	489 645 994	0.36	573 984 194
Slovakia	p.m.	80 748 358	80 748 358	26 916 119	117 485 100	35 967 440	764 136 483	53 606 354	971 195 377	0.71	1 051 943 735
Finland	p.m.	144 038 109	144 038 109	48 012 703	294 270 300	69 089 920	1 956 274 127	137 238 209	2 456 872 556	1.80	2 600 910 665
Sweden	p.m.	499 057 690	499 057 690	166 352 563	711 342 600	105 809 120	4 160 519 834	– 807 850 082	4 169 821 472	3.05	4 668 879 162
Total	p.m.	17 912 606 159	17 912 606 159	5 970 868 720	19 071 387 750	5 997 306 880	111 492 340 116	0	136 561 034 746	100.00	154 473 640 905

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

Revenue —

Figures

Title	Heading	Budget 2022	Council position on DAB No 2/2022	New amount
1	OWN RESOURCES	157 700 699 712	-3 227 058 807	154 473 640 905
2	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	3 227 058 807	3 227 058 807
3	ADMINISTRATIVE REVENUE	1 791 362 923		1 791 362 923
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	114 747 216		114 747 216
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.		p.m.
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	10 996 505 308		10 996 505 308
	Total	170 603 315 159		170 603 315 159

Title 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2022	Council position on DAB No 2/2022	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR	p.m.		p.m.
1 2	CUSTOMS DUTIES AND OTHER DUTIES	17 912 606 159		17 912 606 159
1 3	OWN RESOURCES BASED ON VALUE ADDED TAX	19 071 387 750		19 071 387 750
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME	114 719 398 923	-3 227 058 807	111 492 340 116
1 5	CORRECTION OF BUDGETARY IMBALANCES	—		—
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES	0		0
1 7	OWN RESOURCES BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE	5 997 306 880		5 997 306 880
	Title 1 — Total	157 700 699 712	-3 227 058 807	154 473 640 905

Chapter 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME

Figures

Title Chapter Article Item	Heading	Budget 2022	Council position on DAB No 2/2022	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME			
1 4 0	<i>Own resources based on gross national income</i>	114 719 398 923	-3 227 058 807	111 492 340 116
	Chapter 1 4 — Total	114 719 398 923	-3 227 058 807	111 492 340 116

Article 1 4 0 — Own resources based on gross national income

Figures

Budget 2022	Council position on DAB No 2/2022	New amount
114 719 398 923	-3 227 058 807	111 492 340 116

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, the plastics-based own resource and other revenue in any particular year. By implication, the GNI-based resource ensures that the budget 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 (plastics-based own resource, VAT-based resource,

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' GNI for financial year 2022 is 0,7496 %.

Legal basis

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 2(1), point (d), thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15), and in particular Article 4(1) thereof.

Member State	Budget 2022	Council position on DAB No 2/2022	New amount
Belgium	3 900 479 625	- 109 720 563	3 790 759 062
Bulgaria	522 024 852	- 14 684 568	507 340 284
Czechia	1 799 697 621	- 50 625 527	1 749 072 094
Denmark	2 702 594 450	- 76 024 032	2 626 570 418
Germany	29 052 346 985	- 817 243 061	28 235 103 924
Estonia	232 021 158	- 6 526 760	225 494 398
Ireland	2 411 583 490	- 67 837 888	2 343 745 602
Greece	1 418 939 019	- 39 914 780	1 379 024 239
Spain	10 055 713 239	- 282 867 399	9 772 845 840
France	20 020 976 219	- 563 190 430	19 457 785 789
Croatia	440 211 160	- 12 383 148	427 828 012
Italy	14 305 662 229	- 402 418 542	13 903 243 687
Cyprus	172 458 309	- 4 851 255	167 607 054
Latvia	253 754 486	- 7 138 118	246 616 368
Lithuania	406 598 888	- 11 437 634	395 161 254
Luxembourg	357 804 369	- 10 065 044	347 739 325
Hungary	1 190 575 176	- 33 490 902	1 157 084 274
Malta	104 184 082	- 2 930 700	101 253 382
Netherlands	6 751 202 224	- 189 911 443	6 561 290 781
Austria	3 193 504 370	- 89 833 337	3 103 671 033
Poland	4 336 640 900	- 121 989 788	4 214 651 112
Portugal	1 723 440 855	- 48 480 423	1 674 960 432
Romania	1 894 871 846	- 53 302 780	1 841 569 066
Slovenia	392 019 765	- 11 027 523	380 992 242
Slovakia	786 253 817	- 22 117 334	764 136 483
Finland	2 012 896 955	- 56 622 828	1 956 274 127
Sweden	4 280 942 834	- 120 423 000	4 160 519 834
Article 1 4 0 — Total	114 719 398 923	-3 227 058 807	111 492 340 116

Title 2 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2022	Council position on DAB No 2/2022	New amount
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR	p.m.	3 227 058 807	3 227 058 807
2 1	BALANCES ADJUSTMENT	p.m.		p.m.
2 2	ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES	p.m.		p.m.
2 3	ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS	p.m.		p.m.
2 4	ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES	p.m.		p.m.
2 6	ADJUSTMENT FOR THE UNITED KINGDOM CORRECTION	p.m.		p.m.
	Title 2 — Total	p.m.	3 227 058 807	3 227 058 807

Chapter 2 0 — SURPLUS FROM PREVIOUS FINANCIAL YEAR

Figures

Title Chapter Article Item	Heading	Budget 2022	Council position on DAB No 2/2022	New amount
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR			
2 0 0	<i>Surplus from previous financial year</i>	p.m.	3 227 058 807	3 227 058 807
	Chapter 2 0 — Total	p.m.	3 227 058 807	3 227 058 807

Article 2 0 0 — *Surplus from previous financial year*

Figures

Budget 2022	Council position on DAB No 2/2022	New amount
p.m.	3 227 058 807	3 227 058 807

Remarks

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

The relevant estimates of such revenue or expenditure are entered in the budget during the budgetary procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 39 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 1(1) of Regulation (EU, Euratom) 2021/768.

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 16 05 01 of the statement of expenditure in Section III ‘Commission’.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39).

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 18 thereof.

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 8 thereof.

Council Regulation (EU, Euratom) 2021/768 of 30 April 2021 laying down implementing measures for the system of own resources of the European Union and repealing Regulation (EU, Euratom) No 608/2014 (OJ L 165, 11.5.2021, p. 1).
