



Brussels, 3 September 2019
(OR. en)

11732/19

BUDGET 21

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 3 to the general budget for 2019 accompanying the proposal to mobilise the EU Solidarity Fund to provide assistance to Austria, Italy and Romania
- *Council position of 3 September 2019*

I. INTRODUCTION

On 22 May 2019¹, the Commission submitted to the Council draft amending budget (DAB) No 3 to the general budget for 2019 regarding the mobilisation of the EU Solidarity Fund for a total amount of EUR 293.5 million in commitment and payment appropriations.

The objective of this proposal is to finance the mobilisation of the EU Solidarity Fund to provide financial assistance to Austria, Italy and Romania in response to natural disasters that hit those countries in 2018.

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

¹ All language versions were available on 5 June 2019.

II. CONCLUSION

On 3 September 2019, the Council adopted its position on DAB No 3 to the general budget for 2019 as set out in the ANNEX.

TECHNICAL ANNEX

VOLUME 3
SECTION III — COMMISSION

EXPENDITURE — EXPENDITURE

Figures

Title	Heading	Budget 2019		Council position on DAB No 3/2019		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	Economic and financial affairs	336 080 338	1 203 618 938			336 080 338	1 203 618 938
02	Internal market, industry, entrepreneurship and SMEs	2 796 047 759	2 473 254 542			2 796 047 759	2 473 254 542
03	Competition	111 419 935	111 419 935			111 419 935	111 419 935
04	Employment, social affairs and inclusion	14 753 357 684	11 910 403 179			14 753 357 684	11 910 403 179
		2 124 650 14 755 482 334	2 124 650 11 912 527 829			2 124 650 14 755 482 334	2 124 650 11 912 527 829
05	Agriculture and rural development	58 407 290 788	56 640 808 555			58 407 290 788	56 640 808 555
06	Mobility and transport	4 808 120 781	2 509 542 057			4 808 120 781	2 509 542 057
07	Environment	524 637 568	370 305 068			524 637 568	370 305 068
08	Research and innovation	7 485 465 948	6 736 960 766			7 485 465 948	6 736 960 766
09	Communications networks, content and technology	2 429 876 987	2 133 586 653			2 429 876 987	2 133 586 653
10	Direct research	439 836 973	428 260 154			439 836 973	428 260 154
11	Maritime affairs and fisheries	1 027 770 112	660 534 435			1 027 770 112	660 534 435
		117 158 000 1 144 928 112	108 850 000 769 384 435			117 158 000 1 144 928 112	108 850 000 769 384 435
12	Financial stability, financial services and capital markets union	118 629 491	120 397 491			118 629 491	120 397 491
13	Regional and urban policy	41 290 035 252	34 798 506 413	293 551 794	293 551 794	41 583 587 046	35 092 058 207
14	Taxation and customs union	177 189 872	176 043 872			177 189 872	176 043 872
15	Education and culture	4 559 701 295	4 052 011 674			4 559 701 295	4 052 011 674
16	Communication	216 190 642	213 072 642			216 190 642	213 072 642
17	Health and food safety	616 863 058	561 494 331			616 863 058	561 494 331
18	Migration and home affairs	2 271 495 179	2 575 769 156			2 271 495 179	2 575 769 156
		520 082 000 2 791 577 179	159 985 000 2 735 754 156			520 082 000 2 791 577 179	159 985 000 2 735 754 156
19	Foreign policy instruments	869 399 248	721 583 145			869 399 248	721 583 145
20	Trade	115 720 915	114 996 915			115 720 915	114 996 915
21	International cooperation and development	3 716 766 158	3 301 481 774			3 716 766 158	3 301 481 774
22	Neighbourhood and enlargement negotiations	5 072 397 502	3 769 644 975			5 072 397 502	3 769 644 975
23	Humanitarian aid and civil protection	1 764 263 810	1 704 662 100			1 764 263 810	1 704 662 100
		117 200 000 1 881 463 810	54 760 000 1 759 422 100			117 200 000 1 881 463 810	54 760 000 1 759 422 100
24	Fight against fraud	82 812 100	82 945 264			82 812 100	82 945 264
25	Commission's policy coordination and legal advice	260 051 836	260 126 836			260 051 836	260 126 836
26	Commission's administration	1 143 259 951	1 142 431 971			1 143 259 951	1 142 431 971
		620 000 1 143 879 951	310 000 1 142 741 971			620 000 1 143 879 951	310 000 1 142 741 971
27	Budget	73 674 246	73 674 246			73 674 246	73 674 246
28	Audit	19 730 856	19 730 856			19 730 856	19 730 856
29	Statistics	159 791 212	143 606 212			159 791 212	143 606 212
30	Pensions and related expenditure	2 008 091 000	2 008 091 000			2 008 091 000	2 008 091 000

Title	Heading	Budget 2019		Council position on DAB No 3/2019		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
31	Language services	403 346 735	403 346 735			403 346 735	403 346 735
32	Energy	2 006 200 068	1 627 907 277			2 006 200 068	1 627 907 277
33	Justice and consumers	264 795 838	247 037 892			264 795 838	247 037 892
		345 000 265 140 838	259 000 247 296 892			345 000 265 140 838	259 000 247 296 892
34	Climate action	165 102 178	108 439 678			165 102 178	108 439 678
40	Reserves	1 284 777 650	677 788 650			1 284 777 650	677 788 650
	Total	161 780 190 965	144 083 485 387	293 551 794	293 551 794	162 073 742 759	144 377 037 181
	Of which Reserves: 40 01 40, 40 02 40, 40 02 41	757 529 650	326 288 650			757 529 650	326 288 650

TITLE 13 — REGIONAL AND URBAN POLICY

Figures

Title Chapter	Heading	FF	Budget 2019		Council position on DAB No 3/2019		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 01	Administrative expenditure of the 'Regional and urban policy' policy area		91 407 077	91 407 077			91 407 077	91 407 077
13 03	European Regional Development Fund and other regional operations		31 164 595 772	26 733 927 873			31 164 595 772	26 733 927 873
13 04	Cohesion Fund (CF)	1	9 778 080 799	7 730 676 635			9 778 080 799	7 730 676 635
13 05	Instrument for Pre-Accession Assistance — Regional development and regional and territorial cooperation		91 453 604	127 494 828			91 453 604	127 494 828
13 06	Solidarity Fund	9	50 000 000	50 000 000	293 551 794	293 551 794	343 551 794	343 551 794
13 07	Aid Regulation	4	35 122 000	25 000 000			35 122 000	25 000 000
13 08	Structural Reform Support Programme – Operational technical assistance		79 376 000	40 000 000			79 376 000	40 000 000
	Title 13 — Total		41 290 035 252	34 798 506 413	293 551 794	293 551 794	41 583 587 046	35 092 058 207

CHAPTER 13 06 — SOLIDARITY FUND

Figures

Title Chapter Article Item	Heading	FF	Budget 2019		Council position on DAB No 3/2019		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 06	Solidarity Fund							
13 06 01	Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy	9	50 000 000	50 000 000	293 551 794	293 551 794	343 551 794	343 551 794
13 06 02	Assistance to countries negotiating for accession in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy	9	p.m.	p.m.			p.m.	p.m.
	Chapter 13 06 — Total		50 000 000	50 000 000	293 551 794	293 551 794	343 551 794	343 551 794

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

Figures

Budget 2019		Council position on DAB No 3/2019		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
50 000 000	50 000 000	293 551 794	293 551 794	343 551 794	343 551 794

Remarks

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

With the exception of advance payments, the allocation of the appropriations will be carried out by transfers of appropriations from the reserve or, in case of insufficient appropriations in the reserve, by an amending budget simultaneously to the mobilisation decision of the European Union Solidarity Fund.

Legal basis

Council Regulation (EC) No 2012/2002 of 11 November 2002 establishing the European Union Solidarity Fund (OJ L 311, 14.11.2002, p. 3).

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

VOLUME 1 - TOTAL REVENUE

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2019 pursuant to Article 1 of Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union

EXPENDITURE

Description	Budget 2019 ¹	Budget 2018 ²	Change (%)
1. Smart and inclusive growth	67 556 947 173	66 622 586 101	+ 1,40
2. Sustainable growth: natural resources	57 399 857 331	56 040 990 930	+ 2,42
3. Security and citizenship	3 527 434 894	2 980 707 175	+ 18,34
4. Global Europe	9 358 295 603	8 906 075 154	+ 5,08
5. Administration	9 944 904 743	9 666 318 627	+ 2,88
6. Compensation	p.m.	p.m.	—
Special instruments	705 051 794	551 238 311	+ 27,90
Total expenditure ³	148 492 491 538	144 767 916 298	+ 2,57

REVENUE

Description	Budget 2019 ⁴	Budget 2018 ⁵	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 894 392 136	1 848 645 936	+ 2,47
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 802 988 329	555 542 325	224,55%
Repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	p.m.	—
Net balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1, 3 2 and 3 3)	p.m.	p.m.	—
Total revenue for Titles 3 to 9	3 697 380 465	2 404 188 261	53,79%
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	21 471 164 786	20 071 660 637	+ 6,97
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 738 667 150	17 148 885 750	+ 3,44
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	105 585 279 137	105 143 181 650	+0,42%
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom ⁶	144 795 111 073	142 363 728 037	+ 1,71%
Total revenue ⁷	148 492 491 538	144 767 916 298	+ 2,57

¹ The figures in this column correspond to those in the 2019 budget (OJ L 67, 07.3.2019, p. 1) plus draft amending budgets No 1 to No 3/2019.

² The figures in this column correspond to those in the 2018 budget (OJ L 57, 28.2.2018, p. 1) plus amending budgets No 1 to 6/2018.

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 2019 budget (OJ L 67, 07.3.2019, p. 1) plus draft amending budgets No 1 to No 3/2019.

⁵ The figures in this column correspond to those in the 2018 budget (OJ L 57, 28.2.2018, p. 1) plus amending budgets No 1 to 6/2018.

⁶ The own resources for the 2019 budget are determined on the basis of the budget forecasts adopted at the 172nd meeting of the Advisory Committee on Own Resources on 18 May 2018.

⁷ The third subparagraph of Article 310(1) of the Treaty on the Functioning of the European Union reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base ¹	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 989 585 000	4 679 416 000	50	2 339 708 000	1 989 585 000	
Bulgaria	272 398 000	560 582 000	50	280 291 000	272 398 000	
Czechia	877 322 000	2 065 115 000	50	1 032 557 500	877 322 000	
Denmark	1 185 878 000	3 152 706 000	50	1 576 353 000	1 185 878 000	
Germany	14 536 249 000	35 982 561 000	50	17 991 280 500	14 536 249 000	
Estonia	128 053 000	257 028 000	50	128 514 000	128 053 000	
Ireland	914 233 000	2 675 262 000	50	1 337 631 000	914 233 000	
Greece	741 390 000	1 905 067 000	50	952 533 500	741 390 000	
Spain	5 360 813 000	12 583 950 000	50	6 291 975 000	5 360 813 000	
France	10 852 241 000	24 860 707 000	50	12 430 353 500	10 852 241 000	
Croatia	324 392 000	523 831 000	50	261 915 500	261 915 500	Croatia
Italy	7 055 469 000	18 254 639 000	50	9 127 319 500	7 055 469 000	
Cyprus	136 197 000	208 009 000	50	104 004 500	104 004 500	Cyprus
Latvia	123 359 000	302 863 000	50	151 431 500	123 359 000	
Lithuania	185 291 000	447 842 000	50	223 921 000	185 291 000	
Luxembourg	289 706 000	411 279 000	50	205 639 500	205 639 500	Luxembourg
Hungary	565 635 000	1 347 946 000	50	673 973 000	565 635 000	
Malta	79 227 000	121 027 000	50	60 513 500	60 513 500	Malta
Netherlands	3 256 005 000	8 026 206 000	50	4 013 103 000	3 256 005 000	
Austria	1 768 667 000	4 020 784 000	50	2 010 392 000	1 768 667 000	
Poland	2 141 803 000	5 032 082 000	50	2 516 041 000	2 141 803 000	
Portugal	1 006 896 000	2 033 044 000	50	1 016 522 000	1 006 896 000	
Romania	786 275 000	2 124 033 000	50	1 062 016 500	786 275 000	
Slovenia	220 311 000	484 434 000	50	242 217 000	220 311 000	
Slovakia	323 242 000	950 305 000	50	475 152 500	323 242 000	
Finland	1 015 131 000	2 441 633 000	50	1 220 816 500	1 015 131 000	
Sweden	2 067 817 000	4 810 454 000	50	2 405 227 000	2 067 817 000	
United Kingdom	11 052 790 000	24 198 305 000	50	12 099 152 500	11 052 790 000	
Total	69 256 375 000	164 461 110 000		82 230 555 000	69 058 926 000	

¹ The base to be used does not exceed 50 % of GNI.

TABLE 2

Breakdown of own resources accruing from VAT pursuant to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom (Chapter 1
3)

Member State	1 % of capped VAT base	Uniform rate of VAT own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	1 989 585 000	0,30	596 875 500
Bulgaria	272 398 000	0,30	81 719 400
Czechia	877 322 000	0,30	263 196 600
Denmark	1 185 878 000	0,30	355 763 400
Germany	14 536 249 000	0,15	2 180 437 350
Estonia	128 053 000	0,30	38 415 900
Ireland	914 233 000	0,30	274 269 900
Greece	741 390 000	0,30	222 417 000
Spain	5 360 813 000	0,30	1 608 243 900
France	10 852 241 000	0,30	3 255 672 300
Croatia	261 915 500	0,30	78 574 650
Italy	7 055 469 000	0,30	2 116 640 700
Cyprus	104 004 500	0,30	31 201 350
Latvia	123 359 000	0,30	37 007 700
Lithuania	185 291 000	0,30	55 587 300
Luxembourg	205 639 500	0,30	61 691 850
Hungary	565 635 000	0,30	169 690 500
Malta	60 513 500	0,30	18 154 050
Netherlands	3 256 005 000	0,15	488 400 750
Austria	1 768 667 000	0,30	530 600 100
Poland	2 141 803 000	0,30	642 540 900
Portugal	1 006 896 000	0,30	302 068 800
Romania	786 275 000	0,30	235 882 500
Slovenia	220 311 000	0,30	66 093 300
Slovakia	323 242 000	0,30	96 972 600
Finland	1 015 131 000	0,30	304 539 300
Sweden	2 067 817 000	0,15	310 172 550
United Kingdom	11 052 790 000	0,30	3 315 837 000
Total	69 058 926 000		17 738 667 150

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom (Chapter 1 4)

Member State	1 % of gross national income	Uniform rate of 'additional base', own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	4 679 416 000		3 004 220 539
Bulgaria	560 582 000		359 897 893
Czechia	2 065 115 000		1 325 819 482
Denmark	3 152 706 000		2 024 061 148
Germany	35 982 561 000		23 101 076 889
Estonia	257 028 000		165 013 924
Ireland	2 675 262 000		1 717 538 481
Greece	1 905 067 000		1 223 067 453
Spain	12 583 950 000		8 078 991 279
France	24 860 707 000		15 960 762 323
Croatia	523 831 000		336 303 472
Italy	18 254 639 000		11 719 616 597
Cyprus	208 009 000		133 543 355
Latvia	302 863 000	0,6420076 ¹	194 440 342
Lithuania	447 842 000		287 517 958
Luxembourg	411 279 000		264 044 235
Hungary	1 347 946 000		865 391 549
Malta	121 027 000		77 700 251
Netherlands	8 026 206 000		5 152 885 086
Austria	4 020 784 000		2 581 373 803
Poland	5 032 082 000		3 230 634 784
Portugal	2 033 044 000		1 305 229 657
Romania	2 124 033 000		1 363 645 285
Slovenia	484 434 000		311 010 300
Slovakia	950 305 000		610 103 013
Finland	2 441 633 000		1 567 546 892
Sweden	4 810 454 000		3 088 347 928
United Kingdom	24 198 305 000		15 535 495 219
Total	164 461 110 000		105 585 279 137

¹ Calculation of rate: $(105\,585\,279\,137) / (164\,461\,110\,000) = 0,642007579402814$

TABLE 4

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

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		2,85	31 777 303	31 777 303
Bulgaria		0,34	3 806 839	3 806 839
Czechia		1,26	14 023 927	14 023 927
Denmark	- 143 750 903	1,92	21 409 615	- 122 341 288
Germany		21,88	244 352 877	244 352 877
Estonia		0,16	1 745 444	1 745 444
Ireland		1,63	18 167 355	18 167 355
Greece		1,16	12 937 061	12 937 061
Spain		7,65	85 455 962	85 455 962
France		15,12	168 825 817	168 825 817
Croatia		0,32	3 557 268	3 557 268
Italy		11,10	123 964 872	123 964 872
Cyprus		0,13	1 412 562	1 412 562
Latvia		0,18	2 056 703	2 056 703
Lithuania		0,27	3 041 237	3 041 237
Luxembourg		0,25	2 792 942	2 792 942
Hungary		0,82	9 153 725	9 153 725
Malta		0,07	821 879	821 879
Netherlands	- 768 514 443	4,88	54 504 918	- 714 009 525
Austria		2,44	27 304 620	27 304 620
Poland		3,06	34 172 212	34 172 212
Portugal		1,24	13 806 137	13 806 137
Romania		1,29	14 424 031	14 424 031
Slovenia		0,29	3 289 728	3 289 728
Slovakia		0,58	6 453 397	6 453 397
Finland		1,48	16 580 811	16 580 811
Sweden	- 204 568 593	2,92	32 667 165	- 171 901 428
United Kingdom		14,71	164 327 532	164 327 532
Total	-1 116 833 939	100,00	1 116 833 939	0
EU GDP price deflator, in EUR (spring 2018 economic forecast) : (a) 2011 EU-27 = 100,0000 / (b) 2013 EU-27 = 103,0034 (c) 2013 EU-28 = 102,9950 / (d) 2019 EU-28 = 110,5686				
Lump sum for Netherlands: in 2019 prices: 695 000 000 EUR × [(b/a) × (d/c)] = 768 514 433 EUR				
Lump sum for Sweden: in 2019 prices: 185 000 000 EUR × [(b/a) × (d/c)] = 204 568 593 EUR				
Lump sum for Denmark: in 2019 prices: 130 000 000 EUR × [(b/a) × (d/c)] = 143 750 903 EUR				

TABLE 5

Correction of budgetary imbalances for the United Kingdom for the year 2018 pursuant to Article 4 of Decision 2014/335/EU, Euratom (Chapter 1 5)

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,1945	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3577	
3. (1) – (2)	8,8368	
4. Total allocated expenditure		127 599 039 596
5. Enlargement related expenditure ²		27 076 886 462
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		100 522 153 134
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 862 761 188
8. United Kingdom's advantage ³		854 326 562
9. Core United Kingdom's correction = (7) – (8)		5 008 434 626
10. Windfall gains deriving from traditional own resources ⁴		- 15 094 049
11. Correction for the United Kingdom = (9) – (10)		5 023 528 676

¹ Rounded percentages.

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

³ The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

⁴ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 20 % as of 1 January 2014 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 023 528 676 (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	2,85	3,34	5,35		1,51	4,85	243 566 504
Bulgaria	0,34	0,40	0,64		0,18	0,58	29 178 641
Czechia	1,26	1,47	2,36		0,67	2,14	107 490 516
Denmark	1,92	2,25	3,61		1,02	3,27	164 100 302
Germany	21,88	25,65	0,00	-19,24	0,00	6,41	322 179 902
Estonia	0,16	0,18	0,29		0,08	0,27	13 378 467
Ireland	1,63	1,91	3,06		0,86	2,77	139 249 046
Greece	1,16	1,36	2,18		0,62	1,97	99 159 919
Spain	7,65	8,97	14,39		4,07	13,04	655 002 400
France	15,12	17,72	28,44		8,03	25,76	1 294 015 214
Croatia	0,32	0,37	0,60		0,17	0,54	27 265 728
Italy	11,10	13,01	20,88		5,90	18,91	950 165 278
Cyprus	0,13	0,15	0,24		0,07	0,22	10 826 997
Latvia	0,18	0,22	0,35		0,10	0,31	15 764 207
Lithuania	0,27	0,32	0,51		0,14	0,46	23 310 454
Luxembourg	0,25	0,29	0,47		0,13	0,43	21 407 327
Hungary	0,82	0,96	1,54		0,44	1,40	70 161 425
Malta	0,07	0,09	0,14		0,04	0,13	6 299 530
Netherlands	4,88	5,72	0,00	-4,29	0,00	1,43	71 864 875
Austria	2,44	2,87	0,00	-2,15	0,00	0,72	36 001 212
Poland	3,06	3,59	5,76		1,63	5,21	261 922 988
Portugal	1,24	1,45	2,33		0,66	2,11	105 821 201
Romania	1,29	1,51	2,43		0,69	2,20	110 557 235
Slovenia	0,29	0,35	0,55		0,16	0,50	25 215 090
Slovakia	0,58	0,68	1,09		0,31	0,98	49 463 964
Finland	1,48	1,74	2,79		0,79	2,53	127 088 512
Sweden	2,92	3,43	0,00	-2,57	0,00	0,86	43 071 742
United Kingdom	14,71	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-28,25	28,25	100,00	5 023 528 676

The calculations are made to 15 decimal places.

TABLE 7

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

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments						Total own resources ²
	Net sugar sector levies (80 %)	Net customs duties (80 %)	Total net traditional own resources (80 %)	Collection costs (20 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	Reduction in favour of: Denmark, Netherlands, Austria and Sweden	United Kingdom correction	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Belgium	p.m.	2 231 751 142	2 231 751 142	557 937 786	596 875 500	3 004 220 539	31 777 303	243 566 504	3 876 439 846	3,14	6 108 190 988
Bulgaria	p.m.	85 589 891	85 589 891	21 397 473	81 719 400	359 897 893	3 806 839	29 178 641	474 602 773	0,38	560 192 664
Czechia	p.m.	282 787 246	282 787 246	70 696 812	263 196 600	1 325 819 482	14 023 927	107 490 516	1 710 530 525	1,39	1 993 317 771
Denmark	p.m.	360 488 843	360 488 843	90 122 211	355 763 400	2 024 061 148	- 122 341 288	164 100 302	2 421 583 562	1,96	2 782 072 405
Germany	p.m.	4 316 437 269	4 316 437 269	1 079 109 313	2 180 437 350	23 101 076 889	244 352 877	322 179 902	25 848 047 018	20,96	30 164 484 287
Estonia	p.m.	32 355 040	32 355 040	8 088 760	38 415 900	165 013 924	1 745 444	13 378 467	218 553 735	0,18	250 908 775
Ireland	p.m.	304 670 375	304 670 375	76 167 594	274 269 900	1 717 538 481	18 167 355	139 249 046	2 149 224 782	1,74	2 453 895 157
Greece	p.m.	171 054 793	171 054 793	42 763 698	222 417 000	1 223 067 453	12 937 061	99 159 919	1 557 581 433	1,26	1 728 636 226
Spain	p.m.	1 628 890 605	1 628 890 605	407 222 651	1 608 243 900	8 078 991 279	85 455 962	655 002 400	10 427 693 541	8,46	12 056 584 146
France	p.m.	1 685 105 856	1 685 105 856	421 276 464	3 255 672 300	15 960 762 323	168 825 817	1 294 015 214	20 679 275 654	16,77	22 364 381 510
Croatia	p.m.	46 087 877	46 087 877	11 521 969	78 574 650	336 303 472	3 557 268	27 265 728	445 701 118	0,36	491 788 995
Italy	p.m.	1 930 311 295	1 930 311 295	482 577 824	2 116 640 700	11 719 616 597	123 964 872	950 165 278	14 910 387 447	12,09	16 840 698 742
Cyprus	p.m.	23 314 503	23 314 503	5 828 626	31 201 350	133 543 355	1 412 562	10 826 997	176 984 264	0,14	200 298 767
Latvia	p.m.	36 460 118	36 460 118	9 115 030	37 007 700	194 440 342	2 056 703	15 764 207	249 268 952	0,20	285 729 070

¹ p.m. (own resources + other revenue = total revenue = total expenditure); (144 795 111 073 + 3 697 380 465 = 148 492 491 538 = 148 492 491 538).

² Total own resources as percentage of GNI: (144 795 111 073) / (16 446 111 000 000) = 0,88 %; own resources ceiling as percentage of GNI: 1,20 %.

Lithuania	p.m.	85 705 837	85 705 837	21 426 459	55 587 300	287 517 958	3 041 237	23 310 454	369 456 949	0,30	455 162 786
Luxembourg	p.m.	23 145 219	23 145 219	5 786 305	61 691 850	264 044 235	2 792 942	21 407 327	349 936 354	0,28	373 081 573
Hungary	p.m.	158 338 358	158 338 358	39 584 590	169 690 500	865 391 549	9 153 725	70 161 425	1 114 397 199	0,90	1 272 735 557
Malta	p.m.	12 601 119	12 601 119	3 150 280	18 154 050	77 700 251	821 879	6 299 530	102 975 710	0,08	115 576 829
Netherlands	p.m.	2 634 190 508	2 634 190 508	658 547 627	488 400 750	5 152 885 086	- 714 009 525	71 864 875	4 999 141 186	4,05	7 633 331 694
Austria	p.m.	225 447 080	225 447 080	56 361 770	530 600 100	2 581 373 803	27 304 620	36 001 212	3 175 279 735	2,57	3 400 726 815
Poland	p.m.	718 731 428	718 731 428	179 682 857	642 540 900	3 230 634 784	34 172 212	261 922 988	4 169 270 884	3,38	4 888 002 312
Portugal	p.m.	169 070 922	169 070 922	42 267 731	302 068 800	1 305 229 657	13 806 137	105 821 201	1 726 925 795	1,40	1 895 996 717
Romania	p.m.	172 620 830	172 620 830	43 155 208	235 882 500	1 363 645 285	14 424 031	110 557 235	1 724 509 051	1,40	1 897 129 881
Slovenia	p.m.	70 154 687	70 154 687	17 538 672	66 093 300	311 010 300	3 289 728	25 215 090	405 608 418	0,33	475 763 105
Slovakia	p.m.	96 311 277	96 311 277	24 077 819	96 972 600	610 103 013	6 453 397	49 463 964	762 992 974	0,62	859 304 251
Finland	p.m.	148 161 643	148 161 643	37 040 411	304 539 300	1 567 546 892	16 580 811	127 088 512	2 015 755 515	1,63	2 163 917 158
Sweden	p.m.	545 422 296	545 422 296	136 355 574	310 172 550	3 088 347 928	- 171 901 428	43 071 742	3 269 690 792	2,65	3 815 113 088
United Kingdom	p.m.	3 275 958 729	3 275 958 729	818 989 682	3 315 837 000	15 535 495 219	164 327 532	-5 023 528 676	13 992 131 075	11,35	17 268 089 804
Total	p.m.	21 471 164 786	21 471 164 786	5 367 791 196	17 738 667 150	105 585 279 137	0	0	123 323 946 287	100,00	144 795 111 073

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title	Heading	Budget 2019	Council position on DAB No 3/2019	New amount
1	OWN RESOURCES	144 501 559 279	293 551 794	144 795 111 073
3	SURPLUSES, BALANCES AND ADJUSTMENTS	1 802 988 329		1 802 988 329
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 606 517 342		1 606 517 342
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	25 050 050		25 050 050
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	130 000 000		130 000 000
7	DEFAULT INTEREST AND FINES	115 000 000		115 000 000
8	BORROWING AND LENDING OPERATIONS	2 823 744		2 823 744
9	MISCELLANEOUS REVENUE	15 001 000		15 001 000
	Total	148 198 939 744	293 551 794	148 492 491 538

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2019	Council position on DAB No 3/2019	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM)	p.m.		p.m.
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	21 471 164 786		21 471 164 786
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	17 738 667 150		17 738 667 150
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	105 291 727 343	293 551 794	105 585 279 137
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES	0		0
	Title 1 — Total	144 501 559 279	293 551 794	144 795 111 073

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

Figures

Title Chapter Article Item	Heading	Budget 2019	Council position on DAB No 3/2019	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM			
1 4 0	<i>Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom</i>	105 291 727 343	293 551 794	105 585 279 137
	Chapter 1 4 — Total	105 291 727 343	293 551 794	105 585 279 137

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

Figures

Budget 2019	Council position on DAB No 3/2019	New amount
105 291 727 343	293 551 794	105 585 279 137

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 0,6420 %.

Legal basis

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

Member State	Budget 2019	Council position on DAB No 3/2019	New amount
Belgium	2 995 868 103	8 352 436	3 004 220 539
Bulgaria	358 897 292	1 000 601	359 897 893
Czechia	1 322 133 394	3 686 088	1 325 819 482
Denmark	2 018 433 784	5 627 364	2 024 061 148
Germany	23 036 850 485	64 226 404	23 101 076 889
Estonia	164 555 147	458 777	165 013 924
Ireland	1 712 763 322	4 775 159	1 717 538 481
Greece	1 219 667 039	3 400 414	1 223 067 453
Spain	8 056 529 792	22 461 487	8 078 991 279
France	15 916 387 668	44 374 655	15 960 762 323
Croatia	335 368 470	935 002	336 303 472
Italy	11 687 033 320	32 583 277	11 719 616 597
Cyprus	133 172 073	371 282	133 543 355
Latvia	193 899 752	540 590	194 440 342
Lithuania	286 718 591	799 367	287 517 958
Luxembourg	263 310 130	734 105	264 044 235
Hungary	862 985 558	2 405 991	865 391 549
Malta	77 484 226	216 025	77 700 251
Netherlands	5 138 558 859	14 326 227	5 152 885 086
Austria	2 574 196 980	7 176 823	2 581 373 803
Poland	3 221 652 863	8 981 921	3 230 634 784
Portugal	1 301 600 813	3 628 844	1 305 229 657
Romania	1 359 854 032	3 791 253	1 363 645 285
Slovenia	310 145 618	864 682	311 010 300
Slovakia	608 406 784	1 696 229	610 103 013
Finland	1 563 188 745	4 358 147	1 567 546 892
Sweden	3 079 761 598	8 586 330	3 088 347 928
United Kingdom	15 492 302 905	43 192 314	15 535 495 219
Article 1 4 0 — Total	105 291 727 343	293 551 794	105 585 279 137