



Council of the
European Union

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ADD 1

BUDGET 28

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 4 to the general budget for 2021: Update of revenue following the entry into force on 1 June 2021 of Council Decision (EU, Euratom) 2020/2053 on the system of own resources of the European Union, the revised forecast of own resources and other revenue: Council position of 21 September 2021

- *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 2021 ¹	Budget 2020 ²	Change (%)
Miscellaneous revenue (Titles 3 to 6)	9 249 005 264	2 174 450 061	+325.35
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	1 768 617 610	3 218 373 955	-45.05
Balances and Adjustments (Chapters 2 1, 2 2, 2 3 and 2 4)	p.m.	-1 116 600 000	—
Total revenue for Titles 2 to 6	11 017 622 874	4 276 224 016	+157.65
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	17 348 140 020	18 507 300 000	-6.26
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 940 791 850	17 344 303 050	+3.44
Plastic packaging waste resource (table 3, Chapter 17)	5 827 020 000	—	—
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	118 424 307 110	123 980 214 681	-4.48
Appropriations to be covered by the own resources referred to in Article 2 of Council Decision (EU, Euratom) 2020/2053 ^{3, 4}	159 540 258 980	159 831 817 731	-0.18
Total revenue⁵	170 557 881 854	164 108 041 747	+3.93

¹ 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 and No 2/2021 (presented by the Commission as draft amending budgets No 2/2021 and No 3/2021 respectively) and draft amending budgets No 1/2021 and No 4/2021.

² The figures in this column correspond to those in the 2020 budget (OJ L 57, 27.2.2020, p. 1) plus amending budgets No 1/2020 to No 9/2020.

³ The own resources for the 2021 budget are determined on the basis of the budget forecasts adopted at the 181st meeting of the Advisory Committee on Own Resources on 26 May 2021.

⁴ This amount includes EUR 34 591 000 in relation to liabilities of the Union resulting from the borrowing referred to in Article 5 of Council Decision (EU, Euratom) 2020/2053.

⁵ 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 value added tax (VAT) bases
pursuant to Article 2 paragraph (1) (b) of Council 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	1 968 028 000	4 809 725 000	50	2 404 862 500	1 968 028 000	
Bulgaria	312 604 000	634 551 000	50	317 275 500	312 604 000	
Czechia	908 761 000	2 156 905 000	50	1 078 452 500	908 761 000	
Denmark	1 245 582 000	3 330 002 000	50	1 665 001 000	1 245 582 000	
Germany	14 720 933 000	35 901 554 000	50	17 950 777 000	14 720 933 000	
Estonia	136 803 000	281 030 000	50	140 515 000	136 803 000	
Ireland	948 726 000	2 925 354 000	50	1 462 677 000	948 726 000	
Greece	783 273 000	1 715 687 000	50	857 843 500	783 273 000	
Spain	5 516 775 000	12 049 829 000	50	6 024 914 500	5 516 775 000	
France	11 331 698 000	24 703 961 000	50	12 351 980 500	11 331 698 000	
Croatia	346 562 000	530 313 000	50	265 156 500	265 156 500	Croatia
Italy	6 862 380 000	17 547 747 000	50	8 773 873 500	6 862 380 000	
Cyprus	155 171 000	212 181 000	50	106 090 500	106 090 500	Cyprus
Latvia	135 446 000	306 727 000	50	153 363 500	135 446 000	
Lithuania	204 747 000	493 494 000	50	246 747 000	204 747 000	
Luxembourg	318 107 000	429 977 000	50	214 988 500	214 988 500	Luxembourg
Hungary	568 750 000	1 401 802 000	50	700 901 000	568 750 000	
Malta	74 315 000	123 814 000	50	61 907 000	61 907 000	Malta
Netherlands	3 496 836 000	8 297 523 000	50	4 148 761 500	3 496 836 000	
Austria	1 782 862 000	3 905 235 000	50	1 952 617 500	1 782 862 000	
Poland	2 564 465 000	5 232 329 000	50	2 616 164 500	2 564 465 000	
Portugal	1 076 895 000	2 104 318 000	50	1 052 159 000	1 052 159 000	Portugal
Romania	774 900 000	2 305 749 000	50	1 152 874 500	774 900 000	
Slovenia	221 025 000	480 758 000	50	240 379 000	221 025 000	
Slovakia	367 923 000	944 979 000	50	472 489 500	367 923 000	
Finland	953 114 000	2 501 759 000	50	1 250 879 500	953 114 000	
Sweden	2 296 707 000	5 357 907 000	50	2 678 953 500	2 296 707 000	
Total	60 073 388 000	140 685 210 000		70 342 605 000	59 802 639 500	

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 paragraph (1) (b) of Council 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	1 968 028 000	0.30	590 408 400
Bulgaria	312 604 000	0.30	93 781 200
Czechia	908 761 000	0.30	272 628 300
Denmark	1 245 582 000	0.30	373 674 600
Germany	14 720 933 000	0.30	4 416 279 900
Estonia	136 803 000	0.30	41 040 900
Ireland	948 726 000	0.30	284 617 800
Greece	783 273 000	0.30	234 981 900
Spain	5 516 775 000	0.30	1 655 032 500
France	11 331 698 000	0.30	3 399 509 400
Croatia	265 156 500	0.30	79 546 950
Italy	6 862 380 000	0.30	2 058 714 000
Cyprus	106 090 500	0.30	31 827 150
Latvia	135 446 000	0.30	40 633 800
Lithuania	204 747 000	0.30	61 424 100
Luxembourg	214 988 500	0.30	64 496 550
Hungary	568 750 000	0.30	170 625 000
Malta	61 907 000	0.30	18 572 100
Netherlands	3 496 836 000	0.30	1 049 050 800
Austria	1 782 862 000	0.30	534 858 600
Poland	2 564 465 000	0.30	769 339 500
Portugal	1 052 159 000	0.30	315 647 700
Romania	774 900 000	0.30	232 470 000
Slovenia	221 025 000	0.30	66 307 500
Slovakia	367 923 000	0.30	110 376 900
Finland	953 114 000	0.30	285 934 200
Sweden	2 296 707 000	0.30	689 012 100
Total	59 802 639 500		17 940 791 850

TABLE 3

**Breakdown of own resources accruing from plastic packaging waste
pursuant to Article 2 paragraph (1) (c) of Council 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	188 765 800	0.80	151 012 640		151 012 640
Bulgaria	55 217 400		44 173 920	22 000 000	22 173 920
Czechia	113 991 000		91 192 800	32 187 600	59 005 200
Denmark	155 649 800		124 519 840		124 519 840
Germany	1 653 958 100		1 323 166 480		1 323 166 480
Estonia	33 101 300		26 481 040	4 000 000	22 481 040
Ireland	182 203 700		145 762 960		145 762 960
Greece	101 292 800		81 034 240	33 000 000	48 034 240
Spain	785 268 600		628 214 880	142 000 000	486 214 880
France	1 559 059 400		1 247 247 520		1 247 247 520
Croatia	36 471 100		29 176 880	13 000 000	16 176 880
Italy	1 166 477 100		933 181 680	184 048 000	749 133 680
Cyprus	7 972 400		6 377 920	3 000 000	3 377 920
Latvia	26 008 800		20 807 040	6 000 000	14 807 040
Lithuania	24 671 400		19 737 120	9 000 000	10 737 120
Luxembourg	17 519 700		14 015 760		14 015 760
Hungary	231 488 200		185 190 560	30 000 000	155 190 560
Malta	10 744 000		8 595 200	1 415 900	7 179 300
Netherlands	256 365 000		205 092 000		205 092 000
Austria	185 195 500		148 156 400		148 156 400
Poland	611 296 800		489 037 440	117 000 000	372 037 440
Portugal	248 276 500		198 621 200	31 322 000	167 299 200
Romania	220 954 900		176 763 920	60 000 000	116 763 920
Slovenia	20 773 200		16 618 560	6 279 700	10 338 860
Slovakia	65 362 700		52 290 160	17 000 000	35 290 160
Finland	86 758 500		69 406 800		69 406 800
Sweden	127 997 800		102 398 240		102 398 240
Total	8 172 841 500		6 538 273 200	711 253 200	5 827 020 000

TABLE 4

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2 paragraph (1) (d) of Council 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	4 809 725 000	0.84176807	4 048 672 568
Bulgaria	634 551 000		534 144 723
Czechia	2 156 905 000		1 815 613 597
Denmark	3 330 002 000		2 803 089 106
Germany	35 901 554 000		30 220 779 117
Estonia	281 030 000		236 562 060
Ireland	2 925 354 000		2 462 469 370
Greece	1 715 687 000		1 444 210 406
Spain	12 049 829 000		10 143 160 394
France	24 703 961 000		20 795 003 713
Croatia	530 313 000		446 400 511
Italy	17 547 747 000		14 771 131 804
Cyprus	212 181 000		178 607 175
Latvia	306 727 000		258 192 972
Lithuania	493 494 000		415 407 455
Luxembourg	429 977 000		361 940 877
Hungary	1 401 802 000		1 179 992 059
Malta	123 814 000		104 222 662
Netherlands	8 297 523 000		6 984 589 297
Austria	3 905 235 000		3 287 301 835
Poland	5 232 329 000		4 404 407 090
Portugal	2 104 318 000		1 771 347 543
Romania	2 305 749 000		1 940 905 712
Slovenia	480 758 000		404 686 698
Slovakia	944 979 000		795 453 078
Finland	2 501 759 000		2 105 900 657
Sweden	5 357 907 000		4 510 114 631
Total	140 685 210 000		118 424 307 110

⁷ Calculation of rate: (118 424 307 110) / (140 685 210 000) = 0.841767994730932.

TABLE 5

Calculation of the financing of the annual GNI contribution reduction for certain Member States pursuant to Article 2 paragraph (4) of Council 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		3.42	263 254 981	263 254 981
Bulgaria		0.45	34 731 448	34 731 448
Czechia		1.53	118 055 811	118 055 811
Denmark	-381 822 181	2.37	182 263 978	-199 558 203
Germany	-3 717 955 506	25.52	1 965 031 870	-1 752 923 636
Estonia		0.20	15 381 866	15 381 866
Ireland		2.08	160 116 017	160 116 017
Greece		1.22	93 906 231	93 906 231
Spain		8.57	659 534 069	659 534 069
France		17.56	1 352 143 996	1 352 143 996
Croatia		0.38	29 026 096	29 026 096
Italy		12.47	960 456 533	960 456 533
Cyprus		0.15	11 613 492	11 613 492
Latvia		0.22	16 788 363	16 788 363
Lithuania		0.35	27 010 849	27 010 849
Luxembourg		0.31	23 534 316	23 534 316
Hungary		1.00	76 726 083	76 726 083
Malta		0.09	6 776 822	6 776 822
Netherlands	-1 945 571 377	5.90	454 155 748	-1 491 415 629
Austria	-572 226 876	2.78	213 748 721	-358 478 155
Poland		3.72	286 385 744	286 385 744
Portugal		1.50	115 177 519	115 177 519
Romania		1.64	126 202 623	126 202 623
Slovenia		0.34	26 313 758	26 313 758
Slovakia		0.67	51 722 381	51 722 381
Finland		1.78	136 931 013	136 931 013
Sweden	-1 082 673 505	3.81	293 259 117	-789 414 388
Total	-7 700 249 445	100,00	7 700 249 445	0
EU GDP price deflator, in EUR, (spring 2020 economic forecast): (a) 2020 EU27 = 105.9188 / (b) 2021 EU27 = 107.2736				
Lump sum for Denmark in 2021 prices: 377 000 000 EUR × [(b/a)] = 381 822 181 EUR				
Lump sum for Germany in 2021 prices: 3 671 000 000 EUR × [(b/a)] = 3 717 955 506 EUR				
Lump sum for Netherlands in 2021 prices: 1 921 000 000 EUR × [(b/a)] = 1 945 571 377 EUR				
Lump sum for Austria in 2021 prices: 565 000 000 EUR × [(b/a)] = 572 226 876 EUR				
Lump sum for Sweden in 2021 prices: 1 069 000 000 EUR × [(b/a)] = 1 082 673 505 EUR				

TABLE 6

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

Member State	Traditional own resources (TOR)				VAT, GNI and Plastics based own resources						Total own resources ⁹
	Net sugar sector levies	Net customs duties	Total net traditional own resources	Collection costs (p.m.)	VAT-based own resource	Plastics 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)
Belgium	p.m.	1 888 440 775	1 888 440 775	601 810 797	590 408 400	151 012 640	4 048 672 568	263 254 981	5 053 348 589	3.55	6 941 789 364
Bulgaria	p.m.	85 474 779	85 474 779	27 239 215	93 781 200	22 173 920	534 144 723	34 731 448	684 831 291	0.48	770 306 070
Czechia	p.m.	243 996 233	243 996 233	77 757 041	272 628 300	59 005 200	1 815 613 597	118 055 811	2 265 302 908	1.59	2 509 299 141
Denmark	p.m.	331 083 549	331 083 549	105 510 142	373 674 600	124 519 840	2 803 089 106	-199 558 203	3 101 725 343	2.18	3 432 808 892
Germany	p.m.	3 792 780 321	3 792 780 321	1 208 688 234	4 416 279 900	1 323 166 480	30 220 779 117	-1 752 923 636	34 207 301 861	24.06	38 000 082 182
Estonia	p.m.	32 591 652	32 591 652	10 386 351	41 040 900	22 481 040	236 562 060	15 381 866	315 465 866	0.22	348 057 518
Ireland	p.m.	229 920 491	229 920 491	73 271 365	284 617 800	145 762 960	2 462 469 370	160 116 017	3 052 966 147	2.15	3 282 886 638
Greece	p.m.	198 605 750	198 605 750	63 291 942	234 981 900	48 034 240	1 444 210 406	93 906 231	1 821 132 777	1.28	2 019 738 527
Spain	p.m.	1 311 244 027	1 311 244 027	417 868 976	1 655 032 500	486 214 880	10 143 160 394	659 534 069	12 943 941 843	9.10	14 255 185 870
France	p.m.	1 619 582 164	1 619 582 164	516 130 580	3 399 509 400	1 247 247 520	20 795 003 713	1 352 143 996	26 793 904 629	18.84	28 413 486 793
Croatia	p.m.	36 894 750	36 894 750	11 757 667	79 546 950	16 176 880	446 400 511	29 026 096	571 150 437	0.40	608 045 187
Italy	p.m.	1 551 004 874	1 551 004 874	494 276 278	2 058 714 000	749 133 680	14 771 131 804	960 456 533	18 539 436 017	13.04	20 090 440 891
Cyprus	p.m.	25 180 413	25 180 413	8 024 527	31 827 150	3 377 920	178 607 175	11 613 492	225 425 737	0.16	250 606 150
Latvia	p.m.	37 686 500	37 686 500	12 009 984	40 633 800	14 807 040	258 192 972	16 788 363	330 422 175	0.23	368 108 675
Lithuania	p.m.	98 240 542	98 240 542	31 307 425	61 424 100	10 737 120	415 407 455	27 010 849	514 579 524	0.36	612 820 066
Luxembourg	p.m.	18 897 265	18 897 265	6 022 205	64 496 550	14 015 760	361 940 877	23 534 316	463 987 503	0.33	482 884 768
Hungary	p.m.	173 496 399	173 496 399	55 290 061	170 625 000	155 190 560	1 179 992 059	76 726 083	1 582 533 702	1.11	1 756 030 101
Malta	p.m.	12 547 412	12 547 412	3 998 626	18 572 100	7 179 300	104 222 662	6 776 822	136 750 884	0.10	149 298 296
Netherlands	p.m.	3 111 631 069	3 111 631 069	991 618 692	1 049 050 800	205 092 000	6 984 589 297	-1 491 415 629	6 747 316 468	4.75	9 858 947 537
Austria	p.m.	205 350 267	205 350 267	65 441 294	534 858 600	148 156 400	3 287 301 835	-358 478 155	3 611 838 680	2.54	3 817 188 947
Poland	p.m.	776 900 972	776 900 972	247 583 826	769 339 500	372 037 440	4 404 407 090	286 385 744	5 832 169 774	4.10	6 609 070 746

⁸ p.m. (own resources + other revenue = total revenue = total expenditure); (159 540 258 980 + 11 017 622 874 = 170 557 881 854 = 170 557 881 854).

⁹ Total own resources as percentage of GNI: (159 540 258 980) / (14 068 521 000 000) = 1.13 %; own resources ceiling as percentage of GNI: 1.40 %.

Portugal	p.m.	160 530 051	160 530 051	51 157 928	315 647 700	167 299 200	1 771 347 543	115 177 519	2 369 471 962	1.67	2 530 002 013
Romania	p.m.	180 048 775	180 048 775	57 378 181	232 470 000	116 763 920	1 940 905 712	126 202 623	2 416 342 255	1.70	2 596 391 030
Slovenia	p.m.	76 324 163	76 324 163	24 323 085	66 307 500	10 338 860	404 686 698	26 313 758	507 646 816	0.36	583 970 979
Slovakia	p.m.	78 017 738	78 017 738	24 862 796	110 376 900	35 290 160	795 453 078	51 722 381	992 842 519	0.70	1 070 860 257
Finland	p.m.	136 516 073	136 516 073	43 505 122	285 934 200	69 406 800	2 105 900 657	136 931 013	2 598 172 670	1.83	2 734 688 743
Sweden	p.m.	472 972 974	472 972 974	150 727 651	689 012 100	102 398 240	4 510 114 631	-789 414 388	4 512 110 583	3.17	4 985 083 557
United Kingdom	p.m.	462 180 042	462 180 042	115 545 011	—	—	—	—	—	—	462 180 042
Total	p.m.	17 348 140 020	17 348 140 020	5 496 785 002	17 940 791 850	5 827 020 000	118 424 307 110	0	142 192 118 960	100.00	159 540 258 980

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
1	OWN RESOURCES	159 596 223 730	-55 964 750	159 540 258 980
2	SURPLUSES, BALANCES AND ADJUSTMENTS	1 768 617 610		1 768 617 610
3	ADMINISTRATIVE REVENUE	1 725 783 332		1 725 783 332
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	119 376 456	395 856 920	515 233 376
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.		p.m.
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	7 347 880 726	-339 892 170	7 007 988 556
	Total	170 557 881 854		170 557 881 854

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2021	Council position on DAB No 4/2021	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	17 605 700 000	-257 559 980	17 348 140 020
1 3	OWN RESOURCES BASED ON THE VALUE ADDED TAX	17 967 491 250	-26 699 400	17 940 791 850
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME	124 023 032 480	-5 598 725 370	118 424 307 110
1 5	CORRECTION OF BUDGETARY IMBALANCES	—		—
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES	—		0
1 7	Own resources based on plastic packaging waste not recycled		5 827 020 000	5 827 020 000
	Title 1 — Total	159 596 223 730	-55 964 750	159 540 258 980

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES

Figures

Title Chapter Article Item	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
1 2	CUSTOMS DUTIES AND OTHER DUTIES			
1 2 0	<i>Customs duties and other duties</i>	17 605 700 000	-257 559 980	17 348 140 020
	Chapter 1 2 — Total	17 605 700 000	-257 559 980	17 348 140 020

Article 1 2 0 — Customs duties and other duties

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
17 605 700 000	-257 559 980	17 348 140 020

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 (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 point (a) of Article 2(1) thereof.

Member State	Budget 2021	Council position on DAB No 4/2021	New amount
Belgium	2 077 800 000	-189 359 225	1 888 440 775
Bulgaria	82 400 000	3 074 779	85 474 779
Czechia	265 200 000	-21 203 767	243 996 233
Denmark	338 600 000	-7 516 451	331 083 549
Germany	3 940 700 000	-147 919 679	3 792 780 321
Estonia	39 700 000	-7 108 348	32 591 652
Ireland	252 900 000	-22 979 509	229 920 491
Greece	243 000 000	-44 394 250	198 605 750
Spain	1 306 000 000	5 244 027	1 311 244 027
France	1 698 600 000	-79 017 836	1 619 582 164
Croatia	38 400 000	-1 505 250	36 894 750
Italy	1 708 400 000	-157 395 126	1 551 004 874
Cyprus	25 800 000	-619 587	25 180 413
Latvia	40 000 000	-2 313 500	37 686 500
Lithuania	100 500 000	-2 259 458	98 240 542
Luxembourg	19 300 000	-402 735	18 897 265
Hungary	183 100 000	-9 603 601	173 496 399
Malta	16 100 000	-3 552 588	12 547 412
Netherlands	2 614 300 000	497 331 069	3 111 631 069
Austria	201 100 000	4 250 267	205 350 267
Poland	780 600 000	-3 699 028	776 900 972
Portugal	197 800 000	-37 269 949	160 530 051
Romania	174 500 000	5 548 775	180 048 775
Slovenia	83 800 000	-7 475 837	76 324 163
Slovakia	82 700 000	-4 682 262	78 017 738
Finland	147 600 000	-11 083 927	136 516 073
Sweden	448 800 000	24 172 974	472 972 974
United Kingdom	498 000 000	-35 819 958	462 180 042

Member State	Budget 2021	Council position on DAB No 4/2021	New amount
Article 1 2 0 — Total	17 605 700 000	-257 559 980	17 348 140 020

CHAPTER 13 — OWN RESOURCES BASED ON THE VALUE ADDED TAX

Figures

Title Chapter Article Item	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
1 3	OWN RESOURCES BASED ON THE VALUE ADDED TAX			
1 3 0	<i>Own resources based on the value added tax</i>	17 967 491 250	-26 699 400	17 940 791 850
	Chapter 1 3 — Total	17 967 491 250	-26 699 400	17 940 791 850

Article 1 3 0 — Own resources based on the value added tax

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
17 967 491 250	-26 699 400	17 940 791 850

Remarks

The applied uniform rate valid for all Member States to the VAT bases determined in accordance with Union rules is fixed at 0,30 %. The base to be taken into account for this purpose shall not exceed 50 % of GNI for each Member State.

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 point (b) of Article 2(1) thereof.

Member State	Budget 2021	Council position on DAB No 4/2021	New amount
Belgium	608 620 200	-18 211 800	590 408 400
Bulgaria	87 345 000	6 436 200	93 781 200
Czechia	273 401 100	-772 800	272 628 300
Denmark	362 573 100	11 101 500	373 674 600
Germany	4 434 159 600	-17 879 700	4 416 279 900
Estonia	40 446 300	594 600	41 040 900
Ireland	285 432 300	-814 500	284 617 800
Greece	226 431 900	8 550 000	234 981 900
Spain	1 709 546 400	-54 513 900	1 655 032 500
France	3 384 884 700	14 624 700	3 399 509 400
Croatia	77 974 800	1 572 150	79 546 950
Italy	2 102 007 300	-43 293 300	2 058 714 000
Cyprus	31 612 200	214 950	31 827 150
Latvia	39 327 600	1 306 200	40 633 800
Lithuania	59 602 800	1 821 300	61 424 100
Luxembourg	68 987 850	-4 491 300	64 496 550
Hungary	170 938 800	-313 800	170 625 000
Malta	18 620 400	-48 300	18 572 100
Netherlands	1 001 400 600	47 650 200	1 049 050 800
Austria	550 181 400	-15 322 800	534 858 600
Poland	744 246 750	25 092 750	769 339 500
Portugal	314 104 050	1 543 650	315 647 700
Romania	260 728 200	-28 258 200	232 470 000

Member State	Budget 2021	Council position on DAB No 4/2021	New amount
Slovenia	70 111 500	-3 804 000	66 307 500
Slovakia	110 249 700	127 200	110 376 900
Finland	319 248 600	-33 314 400	285 934 200
Sweden	615 308 100	73 704 000	689 012 100
Article 1 3 0 — Total	17 967 491 250	-26 699 400	17 940 791 850

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME

Figures

Title Chapter Article Item	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME			
1 4 0	<i>Own resources based on gross national income</i>	124 023 032 480	-5 598 725 370	118 424 307 110
	Chapter 1 4 — Total	124 023 032 480	-5 598 725 370	118 424 307 110

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

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
124 023 032 480	-5 598 725 370	118 424 307 110

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, plastic 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 (plastic 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 2021 is 0,8418 %.

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 point (d) of Article 2(1) 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 2021	Council position on DAB No 4/2021	New amount
Belgium	4 306 555 392	-257 882 824	4 048 672 568
Bulgaria	547 054 774	-12 910 051	534 144 723
Czechia	1 791 087 983	24 525 614	1 815 613 597
Denmark	2 843 730 377	-40 641 271	2 803 089 106
Germany	32 108 470 101	-1 887 690 984	30 220 779 117
Estonia	248 744 487	-12 182 427	236 562 060
Ireland	2 361 053 946	101 415 424	2 462 469 370
Greece	1 610 549 371	-166 338 965	1 444 210 406
Spain	10 852 646 978	-709 486 584	10 143 160 394
France	22 188 657 448	-1 393 653 735	20 795 003 713
Croatia	460 253 091	-13 852 580	446 400 511
Italy	15 619 508 584	-848 376 780	14 771 131 804
Cyprus	186 593 781	-7 986 606	178 607 175
Latvia	275 477 012	-17 284 040	258 192 972
Lithuania	429 962 192	-14 554 737	415 407 455
Luxembourg	407 206 831	-45 265 954	361 940 877
Hungary	1 198 296 713	-18 304 654	1 179 992 059
Malta	109 908 543	-5 685 881	104 222 662
Netherlands	7 092 348 625	-107 759 328	6 984 589 297
Austria	3 567 733 514	-280 431 679	3 287 301 835
Poland	4 392 981 671	11 425 419	4 404 407 090
Portugal	1 854 026 684	-82 679 141	1 771 347 543
Romania	1 963 889 187	-22 983 475	1 940 905 712
Slovenia	428 329 536	-23 642 838	404 686 698
Slovakia	843 357 001	-47 903 923	795 453 078
Finland	2 132 806 194	-26 905 537	2 105 900 657
Sweden	4 201 802 464	308 312 167	4 510 114 631
Article 1 4 0 — Total	124 023 032 480	-5 598 725 370	118 424 307 110

CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES

Figures

Title Chapter Article Item	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES			
1 6 0	<i>Gross reduction in the annual GNI-based contribution granted to certain Member States</i>	—	0	0
	Chapter 1 6 — Total	—		0

Article 1 6 0 — Gross reduction in the annual GNI-based contribution granted to certain Member States

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
—	0	0

Remarks

This article is intended to record reductions in the annual GNI contributions of certain Member States in accordance with Council Decision (EU, Euratom) 2020/2053.

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(4) thereof.

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), and in particular Article 10a(6) 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(2) thereof.

Member State	Budget 2021	Council position on DAB No 4/2021	New amount
Belgium	—	263 254 981	263 254 981
Bulgaria	—	34 731 448	34 731 448
Czechia	—	118 055 811	118 055 811
Denmark	—	-199 558 203	-199 558 203
Germany	—	-1 752 923 636	-1 752 923 636
Estonia	—	15 381 866	15 381 866
Ireland	—	160 116 017	160 116 017
Greece	—	93 906 231	93 906 231
Spain	—	659 534 069	659 534 069
France	—	1 352 143 996	1 352 143 996
Croatia	—	29 026 096	29 026 096
Italy	—	960 456 533	960 456 533
Cyprus	—	11 613 492	11 613 492
Latvia	—	16 788 363	16 788 363
Lithuania	—	27 010 849	27 010 849
Luxembourg	—	23 534 316	23 534 316
Hungary	—	76 726 083	76 726 083
Malta	—	6 776 822	6 776 822
Netherlands	—	-1 491 415 629	-1 491 415 629
Austria	—	-358 478 155	-358 478 155
Poland	—	286 385 744	286 385 744
Portugal	—	115 177 519	115 177 519

Member State	Budget 2021	Council position on DAB No 4/2021	New amount
Romania	—	126 202 623	126 202 623
Slovenia	—	26 313 758	26 313 758
Slovakia	—	51 722 381	51 722 381
Finland	—	136 931 013	136 931 013
Sweden	—	-789 414 388	-789 414 388
Article 1 6 0 — Total	—	0	0

CHAPTER 1 7 — OWN RESOURCES BASED ON PLASTIC PACKAGING WASTE NOT RECYCLED

Figures

Title Chapter Article Item	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
1 7	Own resources based on plastic packaging waste not recycled			
1 7 0	<i>Own resources based on plastic packaging waste not recycled</i>		5 827 020 000	5 827 020 000
	Chapter 1 7 — Total		5 827 020 000	5 827 020 000

Article 1 7 0 — Own resources based on plastic packaging waste not recycled

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
	5 827 020 000	5 827 020 000

Remarks

New item

This article is intended to record the payments as a result of the application of a uniform call rate to the weight of plastic packaging waste generated in each Member State that is not recycled. The uniform call rate shall be EUR 0,80 per kilogram. Certain Member States shall be entitled to annual lump sum reductions.

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 point (c) of Article 2(1), and Article 2(2) thereof.

Member State	Budget 2021	Council position on DAB No 4/2021	New amount
Belgium		151 012 640	151 012 640
Bulgaria		22 173 920	22 173 920
Czechia		59 005 200	59 005 200
Denmark		124 519 840	124 519 840
Germany		1 323 166 480	1 323 166 480
Estonia		22 481 040	22 481 040
Ireland		145 762 960	145 762 960
Greece		48 034 240	48 034 240
Spain		486 214 880	486 214 880
France		1 247 247 520	1 247 247 520
Croatia		16 176 880	16 176 880
Italy		749 133 680	749 133 680
Cyprus		3 377 920	3 377 920
Latvia		14 807 040	14 807 040
Lithuania		10 737 120	10 737 120

Member State	Budget 2021	Council position on DAB No 4/2021	New amount
Luxembourg		14 015 760	14 015 760
Hungary		155 190 560	155 190 560
Malta		7 179 300	7 179 300
Netherlands		205 092 000	205 092 000
Austria		148 156 400	148 156 400
Poland		372 037 440	372 037 440
Portugal		167 299 200	167 299 200
Romania		116 763 920	116 763 920
Slovenia		10 338 860	10 338 860
Slovakia		35 290 160	35 290 160
Finland		69 406 800	69 406 800
Sweden		102 398 240	102 398 240
Article 1 7 0 — Total		5 827 020 000	5 827 020 000

TITLE 4 — FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

Figures

Title Chapter	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS	13 376 456		13 376 456
4 1	DEFAULT INTEREST	5 000 000		5 000 000
4 2	FINES AND PENALTIES	101 000 000	395 856 920	496 856 920
	Title 4 — Total	119 376 456	395 856 920	515 233 376

CHAPTER 4 2 — FINES AND PENALTIES

Figures

Title Chapter Article Item	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
4 2	FINES AND PENALTIES			
4 2 0	<i>Fines in connection with the implementation of the rules on competition</i>	100 000 000	332 595 848	432 595 848
4 2 1	<i>Penalty payments and lump sums imposed on a Member State</i>	p.m.	60 714 472	60 714 472
4 2 2	<i>Fines imposed for fraud and irregularities which are damaging to the Union's financial interests</i>	p.m.		p.m.
4 2 3	<i>Fines in the framework of the Union's economic governance — Assigned revenue</i>	p.m.		p.m.
4 2 4	<i>Interest connected with fines and penalty payments</i>	1 000 000		1 000 000
4 2 8	<i>Other fines and penalty payments — Assigned revenue</i>	p.m.		p.m.
4 2 9	<i>Other non-assigned fines and penalty payments</i>	p.m.	2 546 600	2 546 600
	Chapter 4 2 — Total	101 000 000	395 856 920	496 856 920

Article 4 2 0 — Fines in connection with the implementation of the rules on competition

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
100 000 000	332 595 848	432 595 848

Remarks

The Commission may impose fines, periodic penalty payments and other penalties on undertakings and associations of undertakings for not respecting bans or not carrying out their obligations under the Regulations below or under Articles 101 and 102 TFEU.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due if the undertaking has lodged an appeal with the Court of Justice of the European Union. The undertaking must provide the Commission with either a provisional payment or a financial guarantee covering both the principal of the debt and the interest or surcharges by the final date for payment.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

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).

Article 4 2 1 — Penalty payments and lump sums imposed on a Member State

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
p.m.	60 714 472	60 714 472

Remarks

This article is intended to record penalty payments and lump sums imposed on a Member State, for instance for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaty.

Legal basis

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

Article 4 2 9 — Other non-assigned fines and penalty payments

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
p.m.	2 546 600	2 546 600

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 4 2 which is not used in accordance with Article 21 of the Financial Regulation.

TITLE 6 — REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

Figures

Title Chapter	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
6 0	SINGLE MARKET, INNOVATION AND DIGITAL	p.m.		p.m.
6 1	COHESION, RESILIENCE AND VALUES	p.m.		p.m.
6 2	NATURAL RESOURCES AND ENVIRONMENT	p.m.		p.m.
6 3	MIGRATION AND BORDER MANAGEMENT	p.m.		p.m.
6 4	SECURITY AND DEFENCE	p.m.		p.m.
6 5	NEIGHBOURHOOD AND THE WORLD	p.m.		p.m.
6 6	OTHER CONTRIBUTIONS AND REFUNDS	7 347 880 726	-339 892 170	7 007 988 556
6 7	COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021	p.m.		p.m.
	Title 6 — Total	7 347 880 726	-339 892 170	7 007 988 556

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS

Figures

Title Chapter Article Item	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
6 6	OTHER CONTRIBUTIONS AND REFUNDS			
6 6 0	<i>Special contributions and refunds</i>			
6 6 0 0	EFTA contributions — Assigned revenue	p.m.		p.m.
6 6 0 1	Innovation Fund — Assigned revenue	p.m.		p.m.
6 6 0 2	Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement	7 197 880 726	-376 548 626	6 821 332 100
6 6 0 3	Contributions by the United Kingdom after the transition period	p.m.		p.m.
6 6 0 4	Contributions from the European Coal and Steel Community (ECSC) in liquidation		36 656 456	36 656 456
	<i>Article 6 6 0 — Subtotal</i>	7 197 880 726	-339 892 170	6 857 988 556
6 6 1	<i>Solidarity mechanisms (special instruments)</i>			
6 6 1 1	European Globalisation Adjustment Fund — Assigned revenue	p.m.		p.m.
6 6 1 2	European Union Solidarity Fund — Assigned revenue	p.m.		p.m.
	<i>Article 6 6 1 — Subtotal</i>	p.m.		p.m.
6 6 2	<i>Decentralised agencies — Assigned revenue</i>	p.m.		p.m.
6 6 3	<i>Pilot projects, preparatory actions, prerogatives and other actions</i>	p.m.		p.m.
6 6 8	<i>Other contributions and refunds — Assigned revenue</i>	p.m.		p.m.
6 6 9	<i>Other contributions and refunds — Non-assigned revenue</i>	150 000 000		150 000 000
	Chapter 6 6 — Total	7 347 880 726	-339 892 170	7 007 988 556

Article 6 6 0 — Special contributions and refunds

Item 6 6 0 2 — Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
7 197 880 726	-376 548 626	6 821 332 100

Remarks

This item is intended to record the net contributions from the United Kingdom resulting from the payments made in accordance with Article 148 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

The net contribution corresponds to the differences between the amounts due by the United Kingdom to the Union and the amounts due by the Union to the United Kingdom.

The reference dates for payments by the United Kingdom to the Union or by the Union to the United Kingdom made after 31 December 2020 shall be 30 June and 31 October of every year. Payments shall be made in four equal monthly instalments for payments that have a reference date of 30 June and in eight equal monthly instalments for payments that have a reference date of 31 October. All payments shall be made by the last working day of each month, starting on the reference date or, where the reference date is not a working day, the last working day before the reference date.

Reference acts

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7).

Item 6 6 0 4 — Contributions from the European Coal and Steel Community (ECSC) in liquidation

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
	36 656 456	36 656 456

Remarks

New item

This item is intended to record the annual contributions from the European Coal and Steel Community (ECSC) in liquidation to the Union's annual budget for the years 2021 to 2025 that are resulting from the application of the Article 145 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

According to this Article, the Union is liable to the United Kingdom for its share in the net assets of the ECSC in liquidation on 31 December 2020 (EUR 183 282 282) and the related reimbursement shall be made in five equal annual instalments (EUR 36 656 456) from 2021 to 2025.

These contributions from the ECSC in liquidation therefore aim at fully compensating the effects of the corresponding reductions accounted for in the contributions to the Union's annual budget of the United Kingdom, as recorded under the item 6 6 0 2.

Reference acts

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7).

VOLUME III

SECTION III - COMMISSION

REVENUE — REVENUE

Figures

Title	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
3	ADMINISTRATIVE REVENUE	1 330 781 190		1 330 781 190
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	119 326 456	395 856 920	515 183 376
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.		p.m.
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	7 347 880 726	-339 892 170	7 007 988 556
	Total	8 797 988 372	55 964 750	8 853 953 122

TITLE 4 — FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

Figures

Title Chapter	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS	13 326 456		13 326 456
4 1	DEFAULT INTEREST	5 000 000		5 000 000
4 2	FINES AND PENALTIES	101 000 000	395 856 920	496 856 920
	Title 4 — Total	119 326 456	395 856 920	515 183 376

CHAPTER 4 2 — FINES AND PENALTIES

Figures

Title Chapter Article Item	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
4 2	FINES AND PENALTIES			
4 2 0	<i>Fines in connection with the implementation of the rules on competition</i>	100 000 000	332 595 848	432 595 848
4 2 1	<i>Penalty payments and lump sums imposed on a Member State</i>	p.m.	60 714 472	60 714 472
4 2 2	<i>Fines imposed for fraud and irregularities which are damaging to the Union's financial interests</i>	p.m.		p.m.
4 2 3	<i>Fines in the framework of the Union's economic governance — Assigned revenue</i>	p.m.		p.m.
4 2 4	<i>Interest connected with fines and penalty payments</i>	1 000 000		1 000 000
4 2 8	<i>Other fines and penalty payments — Assigned revenue</i>	p.m.		p.m.
4 2 9	<i>Other non-assigned fines and penalty payments</i>	p.m.	2 546 600	2 546 600
	Chapter 4 2 — Total	101 000 000	395 856 920	496 856 920

Article 4 2 0 — Fines in connection with the implementation of the rules on competition

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
100 000 000	332 595 848	432 595 848

Remarks

The Commission may impose fines, periodic penalty payments and other penalties on undertakings and associations of undertakings for not respecting bans or not carrying out their obligations under the Regulations enumerated below or under Articles 101 and 102 TFEU.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due if the undertaking has lodged an appeal with the Court of Justice of the European Union. The undertaking must provide the Commission with either a provisional payment or a financial guarantee covering both the principal of the debt and interest or surcharges by the final date for payment.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (the EC Merger Regulation) (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

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).

Article 4 2 1 — Penalty payments and lump sums imposed on a Member State

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
p.m.	60 714 472	60 714 472

Remarks

This article is intended to record penalty payments and lump sums imposed on a Member State, for instance for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaty.

Legal basis

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

Article 4 2 9 — Other non-assigned fines and penalty payments

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
p.m.	2 546 600	2 546 600

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 42 which is not used in accordance with Article 21 of the Financial Regulation.

TITLE 6 — REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

Figures

Title Chapter	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
6 0	SINGLE MARKET, INNOVATION AND DIGITAL	p.m.		p.m.
6 1	COHESION, RESILIENCE AND VALUES	p.m.		p.m.
6 2	NATURAL RESOURCES AND ENVIRONMENT	p.m.		p.m.
6 3	MIGRATION AND BORDER MANAGEMENT	p.m.		p.m.
6 4	SECURITY AND DEFENCE	p.m.		p.m.
6 5	NEIGHBOURHOOD AND THE WORLD	p.m.		p.m.
6 6	OTHER CONTRIBUTIONS AND REFUNDS	7 347 880 726	-339 892 170	7 007 988 556
6 7	COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021	p.m.		p.m.
	Title 6 — Total	7 347 880 726	-339 892 170	7 007 988 556

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS

Figures

Title Chapter Article Item	Heading	Budget 2021	Council position on DAB No 4/2021	New amount
6 6	OTHER CONTRIBUTIONS AND REFUNDS			
6 6 0	<i>Special contributions and refunds</i>			
6 6 0 0	EFTA contributions — Assigned revenue	p.m.		p.m.
6 6 0 1	Innovation Fund — Assigned revenue	p.m.		p.m.
6 6 0 2	Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement	7 197 880 726	-376 548 626	6 821 332 100
6 6 0 3	Contributions by the United Kingdom after the transition period	p.m.		p.m.
6 6 0 4	Contributions from the European Coal and Steel Community (ECSC) in liquidation		36 656 456	36 656 456
	<i>Article 6 6 0 — Subtotal</i>	7 197 880 726	-339 892 170	6 857 988 556
6 6 1	<i>Solidarity mechanisms (special instruments)</i>			
6 6 1 1	European Globalisation Adjustment Fund — Assigned revenue	p.m.		p.m.
6 6 1 2	European Union Solidarity Fund — Assigned revenue	p.m.		p.m.
	<i>Article 6 6 1 — Subtotal</i>	p.m.		p.m.
6 6 2	<i>Decentralised agencies — Assigned revenue</i>	p.m.		p.m.
6 6 3	<i>Pilot projects, preparatory actions, prerogatives and other actions</i>	p.m.		p.m.
6 6 8	<i>Other contributions and refunds — Assigned revenue</i>	p.m.		p.m.
6 6 9	<i>Other contributions and refunds — Non-assigned revenue</i>	150 000 000		150 000 000
	Chapter 6 6 — Total	7 347 880 726	-339 892 170	7 007 988 556

Article 6 6 0 — Special contributions and refunds

Item 6 6 0 2 — Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
7 197 880 726	-376 548 626	6 821 332 100

Remarks

This item is intended to record the net contributions from the United Kingdom resulting from the payments made in accordance with Article 148 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

The net contribution corresponds to the differences between the amounts due by the United Kingdom to the Union and the amounts due by the Union to the United Kingdom.

The reference dates for payments by the United Kingdom to the Union or by the Union to the United Kingdom made after 31 December 2020 shall be 30 June and 31 October of every year. Payments shall be made in four equal monthly instalments for payments that have a reference date of 30 June and in eight equal monthly instalments for payments that have a reference date of 31 October. All payments shall be made by the last working day of each month, starting on the reference date or, where the reference date is not a working day, the last working day before the reference date.

Reference acts

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7).

Item 6 6 0 4 — Contributions from the European Coal and Steel Community (ECSC) in liquidation

Figures

Budget 2021	Council position on DAB No 4/2021	New amount
	36 656 456	36 656 456

Remarks

New item

This item is intended to record the annual contributions from the European Coal and Steel Community (ECSC) in liquidation to the Union's annual budget for the years 2021 to 2025 that are resulting from the application of the Article 145 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

According to this Article, the Union is liable to the United Kingdom for its share in the net assets of the ECSC in liquidation on 31 December 2020 (EUR 183 282 282) and the related reimbursement shall be made in five equal annual instalments (EUR 36 656 456) from 2021 to 2025.

These contributions from the ECSC in liquidation therefore aim at fully compensating the effects of the corresponding reductions accounted for in the contributions to the Union's annual budget of the United Kingdom, as recorded under the item 6 6 0 2.

Reference acts

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7).
