

Brussels, 18 June 2018
(OR. en)

9325/18

BUDGET 17

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 2 to the general budget 2018: Entering the surplus of the financial year 2017
– *Council position of 18 June 2018*

I. INTRODUCTION

On 13 April 2018, the Commission submitted to the Council draft amending budget (DAB) No 2 to the general budget for 2018 concerning the budgeting of the surplus resulting from the implementation of the budget year 2017.

The implementation of the budget year 2017 shows a *surplus* of EUR 555 542 325 resulting from:

- a) a positive outturn in the *revenue part of the budget* (+ EUR 338.58 million) of which:
- | | |
|--|----------------------|
| – Title 1 (Own resources): | - EUR 67.85 million |
| – Title 3 (Surpluses, balances and adjustments): | + EUR 11.74 million |
| – Title 7 (Default interest and fines): | + EUR 342.61 million |
| – Other titles: | + EUR 52.08 million |

- b) an under-implementation on the *expenditure side of the budget* (- EUR 216.96 million), notably of:
- appropriations authorised in the 2017 budget (Commission and other institutions): - EUR 284.14 million
 - cancellation of appropriations carried over from 2016 (Commission and other institutions): - EUR 99.26 million
 - exchange rate variations + EUR 166.43 million

The budgeting of this surplus will diminish accordingly the global contribution of Member States to the financing of the EU budget in 2018.

II. CONCLUSION

On 18 June 2018, the Council adopted its position on DAB No 2 to the general budget for 2018 as set out in the ANNEX.

TECHNICAL ANNEX

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 2018 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 2018 ¹	Budget 2017 ²	Change (%)
1. Smart and inclusive growth	66 624 486 101	49 393 819 321	+ 34,88
2. Sustainable growth: natural resources	56 083 793 633	54 120 940 747	+ 3,63
3. Security and citizenship	2 980 707 175	3 224 307 287	– 7,56
4. Global Europe	8 906 075 154	9 055 843 969	– 1,65
5. Administration	9 666 318 627	9 394 599 816	+ 2,89
6. Compensation	p.m.	p.m.	—
Special instruments	517 246 105	1 581 200 013	– 67,29
Total expenditure³	144 778 626 795	126 770 711 153	+ 14,21

REVENUE

Description	Budget 2018 ¹	Budget 2017 ²	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 848 645 936	4 882 392 898	– 62,14
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	555 542 325	6 404 529 791	– 91,33
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	2 404 188 261	11 286 922 689	– 78,70
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	22 844 000 000	20 507 300 000	+ 11,39
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 249 560 050	16 620 148 350	+ 3,79
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	102 280 878 484	78 356 340 114	+ 30,53
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom ⁴	142 374 438 534	115 483 788 464	+ 23,29
Total revenue³	144 778 626 795	126 770 711 153	+ 14,21

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

² The figures in this column correspond to those in the 2017 budget (OJ L 51, 28.2.2017, p. 1) plus ABs No 1 to 6/2017.

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 own resources for the 2018 budget are determined on the basis of the budget forecasts adopted at the 169th meeting of the Advisory Committee on Own Resources on 19 May 2017.

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	1 875 386 000	4 450 833 000	50	2 225 416 500	1 875 386 000	
Bulgaria	238 743 000	503 702 000	50	251 851 000	238 743 000	
Czech Republic	732 794 000	1 792 468 000	50	896 234 000	732 794 000	
Denmark	1 140 616 000	3 048 528 000	50	1 524 264 000	1 140 616 000	
Germany	13 953 667 000	33 995 907 000	50	16 997 953 500	13 953 667 000	
Estonia	119 112 000	230 792 000	50	115 396 000	115 396 000	Estonia
Ireland	860 539 000	2 431 496 000	50	1 215 748 000	860 539 000	
Greece	740 156 000	1 882 276 000	50	941 138 000	740 156 000	
Spain	5 294 283 000	12 003 612 000	50	6 001 806 000	5 294 283 000	
France	10 445 711 000	23 880 801 000	50	11 940 400 500	10 445 711 000	
Croatia	299 825 000	483 272 000	50	241 636 000	241 636 000	Croatia
Italy	6 653 984 000	17 500 853 000	50	8 750 426 500	6 653 984 000	
Cyprus	125 263 000	185 558 000	50	92 779 000	92 779 000	Cyprus
Latvia	113 835 000	279 697 000	50	139 848 500	113 835 000	
Lithuania	175 208 000	411 930 000	50	205 965 000	175 208 000	
Luxembourg	282 492 000	394 697 000	50	197 348 500	197 348 500	Luxembourg
Hungary	525 608 000	1 239 469 000	50	619 734 500	525 608 000	
Malta	71 317 000	104 602 000	50	52 301 000	52 301 000	Malta
Netherlands	3 133 325 000	7 354 650 000	50	3 677 325 000	3 133 325 000	
Austria	1 730 418 000	3 720 154 000	50	1 860 077 000	1 730 418 000	
Poland	1 992 720 000	4 681 410 000	50	2 340 705 000	1 992 720 000	
Portugal	964 881 000	1 933 791 000	50	966 895 500	964 881 000	
Romania	686 064 000	1 874 072 000	50	937 036 000	686 064 000	
Slovenia	200 037 000	429 322 000	50	214 661 000	200 037 000	
Slovakia	300 056 000	865 923 000	50	432 961 500	300 056 000	
Finland	962 168 000	2 268 419 000	50	1 134 209 500	962 168 000	
Sweden	2 144 162 000	5 044 851 000	50	2 522 425 500	2 144 162 000	
United Kingdom	11 550 289 000	24 483 615 000	50	12 241 807 500	11 550 289 000	
Total	67 312 659 000	157 476 700 000		78 738 350 000	67 114 110 500	

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	1 875 386 000	0,30	562 615 800
Bulgaria	238 743 000	0,30	71 622 900
Czech Republic	732 794 000	0,30	219 838 200
Denmark	1 140 616 000	0,30	342 184 800
Germany	13 953 667 000	0,15	2 093 050 050
Estonia	115 396 000	0,30	34 618 800
Ireland	860 539 000	0,30	258 161 700
Greece	740 156 000	0,30	222 046 800
Spain	5 294 283 000	0,30	1 588 284 900
France	10 445 711 000	0,30	3 133 713 300
Croatia	241 636 000	0,30	72 490 800
Italy	6 653 984 000	0,30	1 996 195 200
Cyprus	92 779 000	0,30	27 833 700
Latvia	113 835 000	0,30	34 150 500
Lithuania	175 208 000	0,30	52 562 400
Luxembourg	197 348 500	0,30	59 204 550
Hungary	525 608 000	0,30	157 682 400
Malta	52 301 000	0,30	15 690 300
Netherlands	3 133 325 000	0,15	469 998 750
Austria	1 730 418 000	0,30	519 125 400
Poland	1 992 720 000	0,30	597 816 000
Portugal	964 881 000	0,30	289 464 300
Romania	686 064 000	0,30	205 819 200
Slovenia	200 037 000	0,30	60 011 100
Slovakia	300 056 000	0,30	90 016 800
Finland	962 168 000	0,30	288 650 400
Sweden	2 144 162 000	0,15	321 624 300
United Kingdom	11 550 289 000	0,30	3 465 086 700
Total	67 114 110 500		17 249 560 050

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	4 450 833 000		2 890 809 302
Bulgaria	503 702 000		327 153 687
Czech Republic	1 792 468 000		1 164 205 255
Denmark	3 048 528 000		1 980 014 325
Germany	33 995 907 000		22 080 290 181
Estonia	230 792 000		149 899 055
Ireland	2 431 496 000		1 579 252 975
Greece	1 882 276 000		1 222 535 415
Spain	12 003 612 000		7 796 327 840
France	23 880 801 000		15 510 544 132
Croatia	483 272 000		313 884 433
Italy	17 500 853 000		11 366 777 555
Cyprus	185 558 000		120 519 640
Latvia	279 697 000	0,6494985 ¹	181 662 778
Lithuania	411 930 000		267 547 912
Luxembourg	394 697 000		256 355 105
Hungary	1 239 469 000		805 033 241
Malta	104 602 000		67 938 841
Netherlands	7 354 650 000		4 776 834 052
Austria	3 720 154 000		2 416 234 397
Poland	4 681 410 000		3 040 568 715
Portugal	1 933 791 000		1 255 994 330
Romania	1 874 072 000		1 217 206 930
Slovenia	429 322 000		278 843 990
Slovakia	865 923 000		562 415 679
Finland	2 268 419 000		1 473 334 710
Sweden	5 044 851 000		3 276 623 095
United Kingdom	24 483 615 000		15 902 070 914
Total	157 476 700 000		102 280 878 484

¹ Calculation of rate: (102 280 878 484) / (157 476 700 000) = 0,649498487611183.

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		2,83	31 084 353	31 084 353
Bulgaria		0,32	3 517 825	3 517 825
Czech Republic		1,14	12 518 490	12 518 490
Denmark	- 141 559 436	1,94	21 290 739	- 120 268 697
Germany		21,59	237 425 396	237 425 396
Estonia		0,15	1 611 838	1 611 838
Ireland		1,54	16 981 424	16 981 424
Greece		1,20	13 145 704	13 145 704
Spain		7,62	83 832 514	83 832 514
France		15,16	166 782 096	166 782 096
Croatia		0,31	3 375 143	3 375 143
Italy		11,11	122 224 918	122 224 918
Cyprus		0,12	1 295 926	1 295 926
Latvia		0,18	1 953 387	1 953 387
Lithuania		0,26	2 876 895	2 876 895
Luxembourg		0,25	2 756 540	2 756 540
Hungary		0,79	8 656 378	8 656 378
Malta		0,07	730 534	730 534
Netherlands	- 756 798 522	4,67	51 364 437	- 705 434 085
Austria		2,36	25 981 335	25 981 335
Poland		2,97	32 694 690	32 694 690
Portugal		1,23	13 505 482	13 505 482
Romania		1,19	13 088 408	13 088 408
Slovenia		0,27	2 998 359	2 998 359
Slovakia		0,55	6 047 555	6 047 555
Finland		1,44	15 842 504	15 842 504
Sweden	- 201 449 966	3,20	35 232 940	- 166 217 026
United Kingdom		15,55	170 992 114	170 992 114
Total	-1 099 807 924	100,00	1 099 807 924	0
EU GDP price deflator, in EUR (spring 2017 economic forecast) : (a) 2011 EU-27 = 100,0000 / (b) 2013 EU-27 = 103,0130 (c) 2013 EU-28 = 103,0047 / (d) 2018 EU-28 = 108,8831				
Lump sum for Netherlands: in 2018 prices: 695 000 000 EUR × [(b/a) × (d/c)] = 756 798 522 EUR				
Lump sum for Sweden: in 2018 prices: 185 000 000 EUR × [(b/a) × (d/c)] = 201 449 966 EUR				
Lump sum for Denmark: in 2018 prices: 130 000 000 EUR × [(b/a) × (d/c)] = 141 559 436 EUR				

TABLE 5

**Correction of budgetary imbalances for the United Kingdom for the year 2017,
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	17,1194	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,4429	
3. (1) – (2)	9,6765	
4. Total allocated expenditure		118 550 222 885
5. Enlargement related expenditure ²		25 135 292 635
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		93 414 930 250
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 965 942 623
8. United Kingdom's advantage ³		1 019 406 910
9. Core United Kingdom's correction = (7) – (8)		4 946 535 713
10. Windfall gains deriving from traditional own resources ⁴		- 45 769 948
11. Correction for the United Kingdom = (9) – (10)		4 992 305 660

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to total allocated expenditure in 13 Member States (that have acceded to the EU 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 – 4 992 305 660 (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	2,83	3,35	5,37		1,52	4,86	242 848 053
Bulgaria	0,32	0,38	0,61		0,17	0,55	27 483 181
Czech Republic	1,14	1,35	2,16		0,61	1,96	97 801 325
Denmark	1,94	2,29	3,68		1,04	3,33	166 334 951
Germany	21,59	25,56	0,00	-19,17	0,00	6,39	319 035 307
Estonia	0,15	0,17	0,28		0,08	0,25	12 592 561
Ireland	1,54	1,83	2,93		0,83	2,66	132 668 215
Greece	1,20	1,42	2,27		0,64	2,06	102 701 463
Spain	7,62	9,03	14,48		4,09	13,12	654 945 669
France	15,16	17,96	28,81		8,14	26,10	1 302 993 398
Croatia	0,31	0,36	0,58		0,16	0,53	26 368 472
Italy	11,11	13,16	21,12		5,97	19,13	954 888 235
Cyprus	0,12	0,14	0,22		0,06	0,20	10 124 487
Latvia	0,18	0,21	0,34		0,10	0,31	15 260 935
Lithuania	0,26	0,31	0,50		0,14	0,45	22 475 882
Luxembourg	0,25	0,30	0,48		0,13	0,43	21 535 609
Hungary	0,79	0,93	1,50		0,42	1,35	67 628 382
Malta	0,07	0,08	0,13		0,04	0,11	5 707 334
Netherlands	4,67	5,53	0,00	-4,15	0,00	1,38	69 019 868
Austria	2,36	2,80	0,00	-2,10	0,00	0,70	34 911 864
Poland	2,97	3,52	5,65		1,60	5,12	255 428 883
Portugal	1,23	1,45	2,33		0,66	2,11	105 512 244
Romania	1,19	1,41	2,26		0,64	2,05	102 253 833
Slovenia	0,27	0,32	0,52		0,15	0,47	23 424 831
Slovakia	0,55	0,65	1,04		0,30	0,95	47 246 822
Finland	1,44	1,71	2,74		0,77	2,48	123 770 345
Sweden	3,20	3,79	0,00	-2,84	0,00	0,95	47 343 511
United Kingdom	15,55	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-28,26	28,26	100,00	4 992 305 660

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 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.	2 473 200 000	2 473 200 000	618 300 000	562 615 800	2 890 809 302	31 084 353	242 848 053	3 727 357 508	3,12	6 200 557 508
Bulgaria	p.m.	88 100 000	88 100 000	22 025 000	71 622 900	327 153 687	3 517 825	27 483 181	429 777 593	0,36	517 877 593
Czech Republic	p.m.	287 500 000	287 500 000	71 875 000	219 838 200	1 164 205 255	12 518 490	97 801 325	1 494 363 270	1,25	1 781 863 270
Denmark	p.m.	377 700 000	377 700 000	94 425 000	342 184 800	1 980 014 325	- 120 268 697	166 334 951	2 368 265 379	1,98	2 745 965 379
Germany	p.m.	4 731 600 000	4 731 600 000	1 182 900 000	2 093 050 050	22 080 290 181	237 425 396	319 035 307	24 729 800 934	20,69	29 461 400 934
Estonia	p.m.	32 900 000	32 900 000	8 225 000	34 618 800	149 899 055	1 611 838	12 592 561	198 722 254	0,17	231 622 254
Ireland	p.m.	305 400 000	305 400 000	76 350 000	258 161 700	1 579 252 975	16 981 424	132 668 215	1 987 064 314	1,66	2 292 464 314
Greece	p.m.	177 100 000	177 100 000	44 275 000	222 046 800	1 222 535 415	13 145 704	102 701 463	1 560 429 382	1,31	1 737 529 382
Spain	p.m.	1 712 500 000	1 712 500 000	428 125 000	1 588 284 900	7 796 327 840	83 832 514	654 945 669	10 123 390 923	8,47	11 835 890 923
France	p.m.	1 749 800 000	1 749 800 000	437 450 000	3 133 713 300	15 510 544 132	166 782 096	1 302 993 398	20 114 032 926	16,83	21 863 832 926
Croatia	p.m.	52 600 000	52 600 000	13 150 000	72 490 800	313 884 433	3 375 143	26 368 472	416 118 848	0,35	468 718 848
Italy	p.m.	2 095 900 000	2 095 900 000	523 975 000	1 996 195 200	11 366 777 555	122 224 918	954 888 235	14 440 085 908	12,08	16 535 985 908
Cyprus	p.m.	21 900 000	21 900 000	5 475 000	27 833 700	120 519 640	1 295 926	10 124 487	159 773 753	0,13	181 673 753
Latvia	p.m.	48 000 000	48 000 000	12 000 000	34 150 500	181 662 778	1 953 387	15 260 935	233 027 600	0,19	281 027 600
Lithuania	p.m.	87 400 000	87 400 000	21 850 000	52 562 400	267 547 912	2 876 895	22 475 882	345 463 089	0,29	432 863 089
Luxembourg	p.m.	22 000 000	22 000 000	5 500 000	59 204 550	256 355 105	2 756 540	21 535 609	339 851 804	0,28	361 851 804
Hungary	p.m.	157 000 000	157 000 000	39 250 000	157 682 400	805 033 241	8 656 378	67 628 382	1 039 000 401	0,87	1 196 000 401

¹ p.m. (own resources + other revenue = total revenue = total expenditure); (142 374 438 534 + 2 404 188 261 = 144 778 626 795 = 144 778 626 795).

² Total own resources as percentage of GNI: (142 374 438 534) / (15 747 670 000 000) = 0,90 %; own resources ceiling as percentage of GNI: 1,20 %.

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments						Total own resources ¹
	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 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)
Malta	p.m.	13 200 000	13 200 000	3 300 000	15 690 300	67 938 841	730 534	5 707 334	90 067 009	0,08	103 267 009
Netherlands	p.m.	2 746 600 000	2 746 600 000	686 650 000	469 998 750	4 776 834 052	- 705 434 085	69 019 868	4 610 418 585	3,86	7 357 018 585
Austria	p.m.	221 100 000	221 100 000	55 275 000	519 125 400	2 416 234 397	25 981 335	34 911 864	2 996 252 996	2,51	3 217 352 996
Poland	p.m.	705 200 000	705 200 000	176 300 000	597 816 000	3 040 568 715	32 694 690	255 428 883	3 926 508 288	3,28	4 631 708 288
Portugal	p.m.	154 700 000	154 700 000	38 675 000	289 464 300	1 255 994 330	13 505 482	105 512 244	1 664 476 356	1,39	1 819 176 356
Romania	p.m.	162 200 000	162 200 000	40 550 000	205 819 200	1 217 206 930	13 088 408	102 253 833	1 538 368 371	1,29	1 700 568 371
Slovenia	p.m.	77 400 000	77 400 000	19 350 000	60 011 100	278 843 990	2 998 359	23 424 831	365 278 280	0,31	442 678 280
Slovakia	p.m.	105 300 000	105 300 000	26 325 000	90 016 800	562 415 679	6 047 555	47 246 822	705 726 856	0,59	811 026 856
Finland	p.m.	154 100 000	154 100 000	38 525 000	288 650 400	1 473 334 710	15 842 504	123 770 345	1 901 597 959	1,59	2 055 697 959
Sweden	p.m.	548 000 000	548 000 000	137 000 000	321 624 300	3 276 623 095	- 166 217 026	47 343 511	3 479 373 880	2,91	4 027 373 880
United Kingdom	p.m.	3 535 600 000	3 535 600 000	883 900 000	3 465 086 700	15 902 070 914	170 992 114	-4 992 305 660	14 545 844 068	12,17	18 081 444 068
Total	p.m.	22 844 000 000	22 844 000 000	5 711 000 000	17 249 560 050	102 280 878 484	0	0	119 530 438 534	100,00	142 374 438 534

¹ Total own resources as percentage of GNI: (142 374 438 534) / (15 747 670 000 000) = 0,90 %; own resources ceiling as percentage of GNI: 1,20 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

Figures

Title	Heading	Budget 2018	Council position on DAB No 2/2018	New amount
1	OWN RESOURCES	142 929 980 859	-555 542 325	142 374 438 534
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	555 542 325	555 542 325
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 547 408 825		1 547 408 825
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	45 050 050		45 050 050
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	110 000 000		110 000 000
7	DEFAULT INTEREST AND FINES	115 000 000		115 000 000
8	BORROWING AND LENDING OPERATIONS	6 186 061		6 186 061
9	MISCELLANEOUS REVENUE	25 001 000		25 001 000
	Total	144 778 626 795		144 778 626 795

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2018	Council position on DAB No 2/2018	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	22 844 000 000		22 844 000 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	17 249 560 050		17 249 560 050
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	102 836 420 809	-555 542 325	102 280 878 484
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	142 929 980 859	-555 542 325	142 374 438 534

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 2018	Council position on DAB No 2/2018	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>	102 836 420 809	-555 542 325	102 280 878 484
	Chapter 1 4 — Total	102 836 420 809	-555 542 325	102 280 878 484

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 2018	Council position on DAB No 2/2018	New amount
102 836 420 809	-555 542 325	102 280 878 484

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 0,6495 %.

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 2018	Council position on DAB No 2/2018	New amount
Belgium	2 906 510 838	- 15 701 536	2 890 809 302
Bulgaria	328 930 634	- 1 776 947	327 153 687
Czech Republic	1 170 528 678	- 6 323 423	1 164 205 255
Denmark	1 990 768 846	- 10 754 521	1 980 014 325
Germany	22 200 220 084	- 119 929 903	22 080 290 181
Estonia	150 713 237	- 814 182	149 899 055
Ireland	1 587 830 745	- 8 577 770	1 579 252 975
Greece	1 229 175 661	- 6 640 246	1 222 535 415
Spain	7 838 673 879	- 42 346 039	7 796 327 840
France	15 594 790 219	- 84 246 087	15 510 544 132
Croatia	315 589 308	- 1 704 875	313 884 433
Italy	11 428 516 623	- 61 739 068	11 366 777 555
Cyprus	121 174 247	- 654 607	120 519 640
Latvia	182 649 487	- 986 709	181 662 778
Lithuania	269 001 108	- 1 453 196	267 547 912
Luxembourg	257 747 507	- 1 392 402	256 355 105
Hungary	809 405 808	- 4 372 567	805 033 241
Malta	68 307 853	- 369 012	67 938 841
Netherlands	4 802 779 600	- 25 945 548	4 776 834 052
Austria	2 429 358 262	- 13 123 865	2 416 234 397
Poland	3 057 083 675	- 16 514 960	3 040 568 715
Portugal	1 262 816 309	- 6 821 979	1 255 994 330
Romania	1 223 818 234	- 6 611 304	1 217 206 930
Slovenia	280 358 541	- 1 514 551	278 843 990
Slovakia	565 470 460	- 3 054 781	562 415 679
Finland	1 481 337 181	- 8 002 471	1 473 334 710
Sweden	3 294 420 193	- 17 797 098	3 276 623 095
United Kingdom	15 988 443 592	- 86 372 678	15 902 070 914
Article 1 4 0 — Total	102 836 420 809	- 555 542 325	102 280 878 484

TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2018	Council position on DAB No 2/2018	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.	555 542 325	555 542 325
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10B OF REGULATION (EU, EURATOM) No 609/2014	p.m.		p.m.
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10B OF REGULATION (EU, EURATOM) No 609/2014	p.m.		p.m.
3 3	NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS	p.m.		p.m.
3 4	ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE	p.m.		p.m.
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		p.m.
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		p.m.
3 7	ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS	p.m.		p.m.
	Title 3 — Total	p.m.	555 542 325	555 542 325

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Figures

Title Chapter Article Item	Heading	Budget 2018	Council position on DAB No 2/2018	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	<i>Surplus available from the preceding financial year</i>	p.m.	555 542 325	555 542 325
3 0 2	<i>Repayment to the budget of the surplus from the Guarantee Fund for external actions</i>	p.m.		p.m.
	Chapter 3 0 — Total	p.m.	555 542 325	555 542 325

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

Figures

Budget 2018	Council position on DAB No 2/2018	New amount
p.m.	555 542 325	555 542 325

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) No 608/2014.

After the closure of the accounts for each financial year, any discrepancy in relation to the estimates is entered in the budget for the following financial year through an amending budget that must be presented by the Commission within 15 days following the submission of the provisional accounts.

A deficit is entered in Article 27 02 01 of the statement of expenditure in Section III ‘Commission’.

Legal basis

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 18 thereof.

Council Regulation (EU, Euratom) No 608/2014 of 26 May 2014 laying down implementing measures for the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 29).

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).

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 Article 7 thereof.