



Brussels, 8 June 2017
(OR. en)

9437/17

BUDGET 18

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 2 to the general budget for 2017: Entering the surplus of the financial year 2016
– *Council position of 8 June 2017*

I. INTRODUCTION

1. On 12 April 2017, the Commission submitted to the Council draft amending budget (DAB) No 2 to the general budget for 2017 concerning the budgeting of the surplus resulting from the implementation of the budget year 2016.

The implementation of the budget year 2016 shows a *surplus* of EUR 6 404 567 996.26 resulting from:

- a) a positive outturn *in income part of the budget* (+ EUR 1 688 million), of which:
 - Title 1 (Own resources): - EUR 1 511 million
 - Title 3 (Surpluses, balances and adjustments): + EUR 8 million
 - Title 7 (Interest on late payments and fines): + EUR 3 052 million
 - Other titles: + EUR 138 million

- b) an under-implementation on *expenditure side of the budget* (+ EUR 4 889 million), notably of:
- appropriations authorised in the 2016 budget (Commission): + EUR 4 825 million
 - appropriations carried over from 2015 (Commission): + EUR 28 million
 - appropriations authorised in 2016 and carried over from 2015 (Other institutions): + EUR 35 million
- c) a negative balance of currency exchange (- EUR 173 million).

The budgeting of this surplus will diminish accordingly the global contribution of Member States to the financing of the EU budget in 2017.

II. CONCLUSION

On 8 June 2017, the Council adopted its position on DAB No 2 to the general budget for 2017 as set out in the ANNEX.

TECHNICAL ANNEX

VOLUME 1

TOTAL REVENUE

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2017 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 2017 ¹	Budget 2016 ²	Change (%)
1. Smart and inclusive growth	56 521 763 545	59 290 697 648	- 4,67
2. Sustainable growth: natural resources	54 913 969 537	54 972 403 654	- 0,11
3. Security and citizenship	3 786 957 287	3 022 387 739	+ 25,30
4. Global Europe	9 483 081 178	10 155 590 403	- 6,62
5. Administration	9 394 599 816	8 950 916 040	+ 4,96
6. Compensation	p.m.	p.m.	—
Special instruments	390 000 000	250 475 125	+ 55,70
Total expenditure³	134 490 371 363	136 642 470 609	- 1,57

REVENUE

Description	Budget 2017 ¹	Budget 2016 ²	Change (%)
Miscellaneous revenue (Titles 4 to 9)	2 772 392 898	1 616 701 373	+ 71,48
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	6 404 529 791	1 349 116 814	+ 374,72
Repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	p.m.	—
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	p.m.	—
Total revenue for Titles 3 to 9	9 176 922 689	2 965 818 187	+ 209,42
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	21 467 000 000	20 247 900 000	+ 6,02
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	16 598 937 750	16 279 317 150	+ 1,96
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	87 247 510 924	97 149 435 272	- 10,19
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom ⁴	125 313 448 674	133 676 652 422	- 6,26
Total revenue³	134 490 371 363	136 642 470 609	- 1,57

¹ The figures in this column correspond to those in the 2017 budget (OJ L 51, 28.2.2017, p. 1) plus AB No 1/2017 and Council position on DAB No 2/2017.

² The figures in this column correspond to those in the 2016 budget (OJ L 48, 24.2.2016, p. 1) plus AB No 1 to No 6/2016.

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 2017 budget are determined on the basis of the budget forecasts adopted at the 166th meeting of the Advisory Committee on Own Resources on 18 May 2016.

TABLE 1

**Calculation of capping of harmonised value added tax (VAT) bases
pursuant 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	1 767 744 000	4 364 202 000	50	2 182 101 000	1 767 744 000	
Bulgaria	215 501 000	451 147 000	50	225 573 500	215 501 000	
Czech Republic	708 186 000	1 645 692 000	50	822 846 000	708 186 000	
Denmark	1 062 675 000	2 916 093 000	50	1 458 046 500	1 062 675 000	
Germany	13 506 186 000	33 059 999 000	50	16 529 999 500	13 506 186 000	
Estonia	108 283 000	219 513 000	50	109 756 500	108 283 000	
Ireland	837 734 000	2 049 014 000	50	1 024 507 000	837 734 000	
Greece	777 516 000	1 822 161 000	50	911 080 500	777 516 000	
Spain	4 903 148 000	11 604 439 000	50	5 802 219 500	4 903 148 000	
France	9 947 380 000	23 286 561 000	50	11 643 280 500	9 947 380 000	
Croatia	269 162 000	459 302 000	50	229 651 000	229 651 000	Croatia
Italy	6 241 490 000	17 121 047 000	50	8 560 523 500	6 241 490 000	
Cyprus	119 229 000	177 085 000	50	88 542 500	88 542 500	Cyprus
Latvia	104 543 000	274 048 000	50	137 024 000	104 543 000	
Lithuania	160 059 000	395 700 000	50	197 850 000	160 059 000	
Luxembourg	275 481 000	363 484 000	50	181 742 000	181 742 000	Luxembourg
Hungary	467 100 000	1 156 112 000	50	578 056 000	467 100 000	
Malta	67 040 000	96 738 000	50	48 369 000	48 369 000	Malta
Netherlands	2 884 590 000	7 241 616 000	50	3 620 808 000	2 884 590 000	
Austria	1 607 452 000	3 575 020 000	50	1 787 510 000	1 607 452 000	
Poland	1 889 516 000	4 330 202 000	50	2 165 101 000	1 889 516 000	
Portugal	895 989 000	1 877 440 000	50	938 720 000	895 989 000	
Romania	593 753 000	1 768 712 000	50	884 356 000	593 753 000	
Slovenia	185 469 000	404 677 000	50	202 338 500	185 469 000	
Slovakia	276 354 000	813 883 000	50	406 941 500	276 354 000	
Finland	930 644 000	2 170 886 000	50	1 085 443 000	930 644 000	
Sweden	2 133 382 000	5 125 505 000	50	2 562 752 500	2 133 382 000	
United Kingdom	11 838 873 000	25 335 255 000	50	12 667 627 500	11 838 873 000	
Total	64 774 479 000	154 105 533 000		77 052 766 500	64 591 871 500	

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	1 767 744 000	0,30	530 323 200
Bulgaria	215 501 000	0,30	64 650 300
Czech Republic	708 186 000	0,30	212 455 800
Denmark	1 062 675 000	0,30	318 802 500
Germany	13 506 186 000	0,15	2 025 927 900
Estonia	108 283 000	0,30	32 484 900
Ireland	837 734 000	0,30	251 320 200
Greece	777 516 000	0,30	233 254 800
Spain	4 903 148 000	0,30	1 470 944 400
France	9 947 380 000	0,30	2 984 214 000
Croatia	229 651 000	0,30	68 895 300
Italy	6 241 490 000	0,30	1 872 447 000
Cyprus	88 542 500	0,30	26 562 750
Latvia	104 543 000	0,30	31 362 900
Lithuania	160 059 000	0,30	48 017 700
Luxembourg	181 742 000	0,30	54 522 600
Hungary	467 100 000	0,30	140 130 000
Malta	48 369 000	0,30	14 510 700
Netherlands	2 884 590 000	0,15	432 688 500
Austria	1 607 452 000	0,30	482 235 600
Poland	1 889 516 000	0,30	566 854 800
Portugal	895 989 000	0,30	268 796 700
Romania	593 753 000	0,30	178 125 900
Slovenia	185 469 000	0,30	55 640 700
Slovakia	276 354 000	0,30	82 906 200
Finland	930 644 000	0,30	279 193 200
Sweden	2 133 382 000	0,15	320 007 300
United Kingdom	11 838 873 000	0,30	3 551 661 900
Total	64 591 871 500		16 598 937 750

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	4 364 202 000		2 470 811 750
Bulgaria	451 147 000		255 418 816
Czech Republic	1 645 692 000		931 715 610
Denmark	2 916 093 000		1 650 958 606
Germany	33 059 999 000		18 717 060 757
Estonia	219 513 000		124 278 230
Ireland	2 049 014 000		1 160 058 097
Greece	1 822 161 000		1 031 624 294
Spain	11 604 439 000		6 569 903 096
France	23 286 561 000		13 183 786 758
Croatia	459 302 000		260 035 805
Italy	17 121 047 000		9 693 154 464
Cyprus	177 085 000		100 257 435
Latvia	274 048 000	0,5661543 ¹	155 153 455
Lithuania	395 700 000		224 027 258
Luxembourg	363 484 000		205 788 031
Hungary	1 156 112 000		654 537 786
Malta	96 738 000		54 768 635
Netherlands	7 241 616 000		4 099 872 073
Austria	3 575 020 000		2 024 012 963
Poland	4 330 202 000		2 451 562 504
Portugal	1 877 440 000		1 062 920 738
Romania	1 768 712 000		1 001 363 913
Slovenia	404 677 000		229 109 626
Slovakia	813 883 000		460 783 364
Finland	2 170 886 000		1 229 056 454
Sweden	5 125 505 000		2 901 826 721
United Kingdom	25 335 255 000		14 343 663 685
Total	154 105 533 000		87 247 510 924

¹ Calculation of rate: $(87\,247\,510\,924) / (154\,105\,533\,000) = 0,566154304946338$.

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	31 168 279	31 168 279
Bulgaria		0,29	3 222 004	3 222 004
Czech Republic		1,07	11 753 211	11 753 211
Denmark	- 141 660 311	1,89	20 826 167	- 120 834 144
Germany		21,45	236 108 063	236 108 063
Estonia		0,14	1 567 719	1 567 719
Ireland		1,33	14 633 658	14 633 658
Greece		1,18	13 013 518	13 013 518
Spain		7,53	82 876 639	82 876 639
France		15,11	166 308 075	166 308 075
Croatia		0,30	3 280 245	3 280 245
Italy		11,11	122 275 177	122 275 177
Cyprus		0,11	1 264 707	1 264 707
Latvia		0,18	1 957 197	1 957 197
Lithuania		0,26	2 826 012	2 826 012
Luxembourg		0,24	2 595 932	2 595 932
Hungary		0,75	8 256 726	8 256 726
Malta		0,06	690 884	690 884
Netherlands	- 757 337 819	4,70	51 718 211	- 705 619 608
Austria		2,32	25 532 095	25 532 095
Poland		2,81	30 925 458	30 925 458
Portugal		1,22	13 408 310	13 408 310
Romania		1,15	12 631 796	12 631 796
Slovenia		0,26	2 890 124	2 890 124
Slovakia		0,53	5 812 594	5 812 594
Finland		1,41	15 504 044	15 504 044
Sweden	- 201 593 520	3,33	36 605 357	- 164 988 163
United Kingdom		16,44	180 939 448	180 939 448
Total	-1 100 591 650	100,00	1 100 591 650	0
EU GDP price deflator, in EUR (spring 2016 economic forecast): (a) 2011 EU27 = 101,2392 / (b) 2013 EU27 = 104,3369 (c) 2013 EU28 = 104,3226 / (d) 2017 EU28 = 110,3047				
Lump-sum for Netherlands: in 2017 prices: 695 000 000 EUR × [(b/a) × (d/c)] = 757 337 819 EUR				
Lump-sum for Sweden: in 2017 prices: 185 000 000 EUR × [(b/a) × (d/c)] = 201 593 520 EUR				
Lump-sum for Denmark: in 2017 prices: 130 000 000 EUR × [(b/a) × (d/c)] = 141 660 311 EUR				

TABLE 5

**Correction of budgetary imbalances for the United Kingdom for the year 2016
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	18,0077	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,2983	
3. (1) – (2)	10,7095	
4. Total allocated expenditure		129 383 323 229
5. Enlargement related expenditure ²		34 414 600 712
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		94 968 722 517
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 712 622 123
8. United Kingdom's advantage ³		1 524 007 149
9. Core United Kingdom's correction = (7) – (8)		5 188 614 974
10. Windfall gains deriving from traditional own resources ⁴		- 49 835 714
11. Correction for the United Kingdom = (9) – (10)		5 238 450 688

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 – 5 238 450 688 (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	3,39	5,47		1,56	4,95	259 335 598
Bulgaria	0,29	0,35	0,57		0,16	0,51	26 808 676
Czech Republic	1,07	1,28	2,06		0,59	1,87	97 792 567
Denmark	1,89	2,26	3,66		1,04	3,31	173 284 078
Germany	21,45	25,67	0,00	-19,26	0,00	6,42	336 225 054
Estonia	0,14	0,17	0,28		0,08	0,25	13 044 203
Ireland	1,33	1,59	2,57		0,73	2,32	121 759 321
Greece	1,18	1,42	2,28		0,65	2,07	108 278 950
Spain	7,53	9,01	14,55		4,15	13,16	689 574 892
France	15,11	18,08	29,19		8,33	26,42	1 383 765 970
Croatia	0,30	0,36	0,58		0,16	0,52	27 293 273
Italy	11,11	13,30	21,46		6,13	19,42	1 017 390 340
Cyprus	0,11	0,14	0,22		0,06	0,20	10 522 988
Latvia	0,18	0,21	0,34		0,10	0,31	16 284 856
Lithuania	0,26	0,31	0,50		0,14	0,45	23 513 828
Luxembourg	0,24	0,28	0,46		0,13	0,41	21 599 445
Hungary	0,75	0,90	1,45		0,41	1,31	68 700 073
Malta	0,06	0,08	0,12		0,03	0,11	5 748 498
Netherlands	4,70	5,62	0,00	-4,22	0,00	1,41	73 648 300
Austria	2,32	2,78	0,00	-2,08	0,00	0,69	36 358 479
Poland	2,81	3,36	5,43		1,55	4,91	257 315 203
Portugal	1,22	1,46	2,35		0,67	2,13	111 563 815
Romania	1,15	1,37	2,22		0,63	2,01	105 102 831
Slovenia	0,26	0,31	0,51		0,14	0,46	24 047 272
Slovakia	0,53	0,63	1,02		0,29	0,92	48 363 672
Finland	1,41	1,69	2,72		0,78	2,46	129 001 366
Sweden	3,33	3,98	0,00	-2,99	0,00	1,00	52 127 140
United Kingdom	16,44	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-28,54	28,54	100,00	5 238 450 688

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	7 000 000	2 113 800 000	2 120 800 000	530 200 000	530 323 200	2 470 811 750	31 168 279	259 335 598	3 291 638 827	3,17	5 412 438 827
Bulgaria	400 000	67 900 000	68 300 000	17 075 000	64 650 300	255 418 816	3 222 004	26 808 676	350 099 796	0,34	418 399 796
Czech Republic	3 600 000	265 700 000	269 300 000	67 325 000	212 455 800	931 715 610	11 753 211	97 792 567	1 253 717 188	1,21	1 523 017 188
Denmark	3 600 000	415 800 000	419 400 000	104 850 000	318 802 500	1 650 958 606	- 120 834 144	173 284 078	2 022 211 040	1,95	2 441 611 040
Germany	28 100 000	4 415 800 000	4 443 900 000	1 110 975 000	2 025 927 900	18 717 060 757	236 108 063	336 225 054	21 315 321 774	20,53	25 759 221 774
Estonia	0	29 900 000	29 900 000	7 475 000	32 484 900	124 278 230	1 567 719	13 044 203	171 375 052	0,17	201 275 052
Ireland	0	333 500 000	333 500 000	83 375 000	251 320 200	1 160 058 097	14 633 658	121 759 321	1 547 771 276	1,49	1 881 271 276
Greece	1 500 000	155 400 000	156 900 000	39 225 000	233 254 800	1 031 624 294	13 013 518	108 278 950	1 386 171 562	1,33	1 543 071 562
Spain	5 000 000	1 501 400 000	1 506 400 000	376 600 000	1 470 944 400	6 569 903 096	82 876 639	689 574 892	8 813 299 027	8,49	10 319 699 027
France	33 000 000	1 743 100 000	1 776 100 000	444 025 000	2 984 214 000	13 183 786 758	166 308 075	1 383 765 970	17 718 074 803	17,06	19 494 174 803
Croatia	1 900 000	47 300 000	49 200 000	12 300 000	68 895 300	260 035 805	3 280 245	27 293 273	359 504 623	0,35	408 704 623
Italy	5 000 000	1 952 000 000	1 957 000 000	489 250 000	1 872 447 000	9 693 154 464	122 275 177	1 017 390 340	12 705 266 981	12,23	14 662 266 981
Cyprus	0	19 600 000	19 600 000	4 900 000	26 562 750	100 257 435	1 264 707	10 522 988	138 607 880	0,13	158 207 880

¹ p.m. (own resources + other revenue = total revenue = total expenditure); (125 313 448 674 + 9 176 922 689 = 134 490 371 363 = 134 490 371 363).

² Total own resources as percentage of GNI: (125 313 448 674) / (15 410 553 300 000) = 0,81 %; 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, 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)
Latvia	0	34 000 000	34 000 000	8 500 000	31 362 900	155 153 455	1 957 197	16 284 856	204 758 408	0,20	238 758 408
Lithuania	900 000	85 900 000	86 800 000	21 700 000	48 017 700	224 027 258	2 826 012	23 513 828	298 384 798	0,29	385 184 798
Luxembourg	0	19 000 000	19 000 000	4 750 000	54 522 600	205 788 031	2 595 932	21 599 445	284 506 008	0,27	303 506 008
Hungary	2 200 000	150 100 000	152 300 000	38 075 000	140 130 000	654 537 786	8 256 726	68 700 073	871 624 585	0,84	1 023 924 585
Malta	0	13 200 000	13 200 000	3 300 000	14 510 700	54 768 635	690 884	5 748 498	75 718 717	0,07	88 918 717
Netherlands	7 700 000	2 555 700 000	2 563 400 000	640 850 000	432 688 500	4 099 872 073	- 705 619 608	73 648 300	3 900 589 265	3,76	6 463 989 265
Austria	3 400 000	223 600 000	227 000 000	56 750 000	482 235 600	2 024 012 963	25 532 095	36 358 479	2 568 139 137	2,47	2 795 139 137
Poland	13 700 000	602 600 000	616 300 000	154 075 000	566 854 800	2 451 562 504	30 925 458	257 315 203	3 306 657 965	3,18	3 922 957 965
Portugal	200 000	136 800 000	137 000 000	34 250 000	268 796 700	1 062 920 738	13 408 310	111 563 815	1 456 689 563	1,40	1 593 689 563
Romania	1 000 000	141 000 000	142 000 000	35 500 000	178 125 900	1 001 363 913	12 631 796	105 102 831	1 297 224 440	1,25	1 439 224 440
Slovenia	0	73 600 000	73 600 000	18 400 000	55 640 700	229 109 626	2 890 124	24 047 272	311 687 722	0,30	385 287 722
Slovakia	1 400 000	100 600 000	102 000 000	25 500 000	82 906 200	460 783 364	5 812 594	48 363 672	597 865 830	0,58	699 865 830
Finland	800 000	137 600 000	138 400 000	34 600 000	279 193 200	1 229 056 454	15 504 044	129 001 366	1 652 755 064	1,59	1 791 155 064
Sweden	2 800 000	575 000 000	577 800 000	144 450 000	320 007 300	2 901 826 721	- 164 988 163	52 127 140	3 108 972 998	2,99	3 686 772 998
United Kingdom	10 100 000	3 423 800 000	3 433 900 000	858 475 000	3 551 661 900	14 343 663 685	180 939 448	-5 238 450 688	12 837 814 345	12,36	16 271 714 345
Total	133 300 000	21 333 700 000	21 467 000 000	5 366 750 000	16 598 937 750	87 247 510 924	0	0	103 846 448 674	100,00	125 313 448 674

¹ Total own resources as percentage of GNI: $(125\,313\,448\,674) / (15\,410\,553\,300\,000) = 0,81\%$; own resources ceiling as percentage of GNI: 1,20 %

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

Figures

Title	Heading	Budget 2017	Council position on DAB No 2/2017	New amount
1	OWN RESOURCES	131 717 978 465	-6 404 529 791	125 313 448 674
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	6 404 529 791	6 404 529 791
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 490 262 072		1 490 262 072
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	70 200 866		70 200 866
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	60 000 000		60 000 000
7	DEFAULT INTEREST AND FINES	1 120 000 000		1 120 000 000
8	BORROWING AND LENDING OPERATIONS	6 928 960		6 928 960
9	MISCELLANEOUS REVENUE	25 001 000		25 001 000
	Total	134 490 371 363		134 490 371 363

Title 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2017	Council position on DAB No 2/2017	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)	133 300 000		133 300 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	21 333 700 000		21 333 700 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	16 598 937 750		16 598 937 750
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	93 652 040 715	-6 404 529 791	87 247 510 924
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	131 717 978 465	-6 404 529 791	125 313 448 674

**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 2017	Council position on DAB No 2/2017	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>	93 652 040 715	-6 404 529 791	87 247 510 924
	Chapter 1 4 — Total	93 652 040 715	-6 404 529 791	87 247 510 924

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 2017	Council position on DAB No 2/2017	New amount
93 652 040 715	-6 404 529 791	87 247 510 924

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 0,5662 %.

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 2017	Council position on DAB No 2/2017	New amount
Belgium	2 652 185 262	- 181 373 512	2 470 811 750
Bulgaria	274 168 204	- 18 749 388	255 418 816
Czech Republic	1 000 109 543	- 68 393 933	931 715 610
Denmark	1 772 149 611	- 121 191 005	1 650 958 606
Germany	20 091 013 685	-1 373 952 928	18 717 060 757
Estonia	133 401 053	- 9 122 823	124 278 230
Ireland	1 245 213 840	- 85 155 743	1 160 058 097
Greece	1 107 352 169	- 75 727 875	1 031 624 294
Spain	7 052 176 340	- 482 273 244	6 569 903 096
France	14 151 561 702	- 967 774 944	13 183 786 758
Croatia	279 124 109	- 19 088 304	260 035 805
Italy	10 404 694 494	- 711 540 030	9 693 154 464
Cyprus	107 616 977	- 7 359 542	100 257 435
Latvia	166 542 719	- 11 389 264	155 153 455
Lithuania	240 472 304	- 16 445 046	224 027 258
Luxembourg	220 894 200	- 15 106 169	205 788 031
Hungary	702 585 079	- 48 047 293	654 537 786
Malta	58 789 006	- 4 020 371	54 768 635
Netherlands	4 400 829 115	- 300 957 042	4 099 872 073
Austria	2 172 588 564	- 148 575 601	2 024 012 963
Poland	2 631 522 997	- 179 960 493	2 451 562 504
Portugal	1 140 945 973	- 78 025 235	1 062 920 738
Romania	1 074 870 480	- 73 506 567	1 001 363 913
Slovenia	245 927 749	- 16 818 123	229 109 626
Slovakia	494 607 834	- 33 824 470	460 783 364
Finland	1 319 277 122	- 90 220 668	1 229 056 454
Sweden	3 114 839 510	- 213 012 789	2 901 826 721
United Kingdom	15 396 581 074	-1 052 917 389	14 343 663 685
Article 1 4 0 — Total	93 652 040 715	-6 404 529 791	87 247 510 924

TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2017	Council position on DAB No 2/2017	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.	6 404 529 791	6 404 529 791
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.	6 404 529 791	6 404 529 791

Chapter 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Figures

Title Chapter Article Item	Heading	Budget 2017	Council position on DAB No 2/2017	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.	6 404 529 791	6 404 529 791
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.	6 404 529 791	6 404 529 791

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

Figures

Budget 2017	Council position on DAB No 2/2017	New amount
p.m.	6 404 529 791	6 404 529 791

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.
