Council of the
European Union

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2025/0091 (BUD)

BUDGET 15

EXPLANATORY MEMORANDUM

Subject:	Draft amending budget No [...] to the general budget for [...]: Council position of [...]

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 2025	Budget 2024[1]	Change (%)
Miscellaneous revenue (Titles 3 to 6)	4 048 442 979	7 941 629 047	-49.02
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	1 344 533 139	632 625 574	+112.53
Balances and adjustments (Chapters 2 1, 2 2, 2 3 and 2 4)	p.m.	p.m.	—
Total revenue for Titles 2 to 6	**5 392 976 118**	**8 574 254 621**	-37.10
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	21 082 004 566	20 119 010 896	+4.79
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	24 394 620 000	23 462 700 300	+3.97
Plastic packaging waste own resource (Table 3, Chapter 1 7)	7 121 487 360	7 139 700 400	-0.26
Remainder to be financed by the additional resource (GNI-based own resource, Table 4, Chapter 1 4)	97 218 233 938	90 448 647 342	+7.48
Appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053[2],[3]	**149 816 345 864**	**141 170 058 938**	+6.12
Total revenue[4]	**155 209 321 982**	**149 744 313 559**	**+3.65**

1 The figures in this column correspond to those in the 2024 budget (OJ L, 2024/207, 22.2.2024, ELI: http://data.europa.eu/eli/budget/2024/207/oj) plus amending budgets No 1/2024 to No 5/2024.

2 The own resources for the 2025 budget are determined on the basis of the budget forecasts adopted at the 191st meeting of the Advisory Committee on Own Resources on 23 May 2024.

3 This amount includes EUR 4 961 000 000 in relation to liabilities of the Union resulting from the borrowing referred to in Article 5 of Decision (EU, Euratom) 2020/2053.

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

TABLE 1

Calculation of capping of value added tax (VAT) bases

pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base[5]	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 498 318 000	6 373 532 000	50	3 186 766 000	2 498 318 000	
Bulgaria	479 744 000	1 016 864 000	50	508 432 000	479 744 000	
Czechia	1 356 423 000	3 105 884 000	50	1 552 942 000	1 356 423 000	
Denmark	1 565 886 000	4 183 696 000	50	2 091 848 000	1 565 886 000	
Germany	18 735 398 000	45 754 657 000	50	22 877 328 500	18 735 398 000	
Estonia	205 782 000	402 230 000	50	201 115 000	201 115 000	Estonia
Ireland	1 415 812 000	4 305 400 000	50	2 152 700 000	1 415 812 000	
Greece	1 048 121 000	2 396 683 000	50	1 198 341 500	1 048 121 000	
Spain	7 339 568 000	16 010 458 000	50	8 005 229 000	7 339 568 000	
France	14 763 272 000	30 632 824 000	50	15 316 412 000	14 763 272 000	
Croatia	516 790 000	879 236 000	50	439 618 000	439 618 000	Croatia
Italy	10 155 674 000	22 236 829 000	50	11 118 414 500	10 155 674 000	
Cyprus	219 345 000	303 168 000	50	151 584 000	151 584 000	Cyprus
Latvia	201 901 000	441 106 000	50	220 553 000	201 901 000	
Lithuania	340 505 000	773 462 000	50	386 731 000	340 505 000	
Luxembourg	443 650 000	573 891 000	50	286 945 500	286 945 500	Luxembourg
Hungary	851 939 000	2 169 944 000	50	1 084 972 000	851 939 000	
Malta	106 409 000	201 752 000	50	100 876 000	100 876 000	Malta
Netherlands	5 092 397 000	11 174 919 000	50	5 587 459 500	5 092 397 000	
Austria	2 450 476 000	5 186 936 000	50	2 593 468 000	2 450 476 000	
Poland	4 488 733 000	8 789 073 000	50	4 394 536 500	4 394 536 500	Poland
Portugal	1 492 796 000	2 849 768 000	50	1 424 884 000	1 424 884 000	Portugal
Romania	1 351 509 000	3 734 533 000	50	1 867 266 500	1 351 509 000	
Slovenia	329 567 000	696 184 000	50	348 092 000	329 567 000	
Slovakia	547 047 000	1 351 469 000	50	675 734 500	547 047 000	
Finland	1 290 978 000	2 942 462 000	50	1 471 231 000	1 290 978 000	
Sweden	2 501 306 000	5 962 952 000	50	2 981 476 000	2 501 306 000	
Total	**81 789 346 000**	**184 449 912 000**		**92 224 956 000**	**81 315 400 000**	

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

TABLE 2

Breakdown of own resource accruing from VAT

pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053 (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT-based own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 498 318 000	0.30	749 495 400
Bulgaria	479 744 000	0.30	143 923 200
Czechia	1 356 423 000	0.30	406 926 900
Denmark	1 565 886 000	0.30	469 765 800
Germany	18 735 398 000	0.30	5 620 619 400
Estonia	201 115 000	0.30	60 334 500
Ireland	1 415 812 000	0.30	424 743 600
Greece	1 048 121 000	0.30	314 436 300
Spain	7 339 568 000	0.30	2 201 870 400
France	14 763 272 000	0.30	4 428 981 600
Croatia	439 618 000	0.30	131 885 400
Italy	10 155 674 000	0.30	3 046 702 200
Cyprus	151 584 000	0.30	45 475 200
Latvia	201 901 000	0.30	60 570 300
Lithuania	340 505 000	0.30	102 151 500
Luxembourg	286 945 500	0.30	86 083 650
Hungary	851 939 000	0.30	255 581 700
Malta	100 876 000	0.30	30 262 800
Netherlands	5 092 397 000	0.30	1 527 719 100
Austria	2 450 476 000	0.30	735 142 800
Poland	4 394 536 500	0.30	1 318 360 950
Portugal	1 424 884 000	0.30	427 465 200
Romania	1 351 509 000	0.30	405 452 700
Slovenia	329 567 000	0.30	98 870 100
Slovakia	547 047 000	0.30	164 114 100
Finland	1 290 978 000	0.30	387 293 400
Sweden	2 501 306 000	0.30	750 391 800
Total	**81 315 400 000**		**24 394 620 000**

TABLE 3

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

Member State	Plastic packaging waste that is not recycled (kg)	Call rate per kg in EUR	Gross contribution	Lump-sum reduction	Net contribution
	(1)	(2)	(3) = (1) × (2)	(4)	(5) = (3) – (4)
Belgium	192 530 100		154 024 080		154 024 080
Bulgaria	102 088 100		81 670 480	22 000 000	59 670 480
Czechia	169 414 000		135 531 200	32 187 600	103 343 600
Denmark	169 843 100		135 874 480		135 874 480
Germany	1 713 589 000		1 370 871 200		1 370 871 200
Estonia	26 413 300		21 130 640	4 000 000	17 130 640
Ireland	275 879 400		220 703 520		220 703 520
Greece	203 984 700		163 187 760	33 000 000	130 187 760
Spain	996 214 300		796 971 440	142 000 000	654 971 440
France	1 829 429 300		1 463 543 440		1 463 543 440
Croatia	56 681 500		45 345 200	13 000 000	32 345 200
Italy	1 184 628 700	0.80	947 702 960	184 048 000	763 654 960
Cyprus	12 576 300		10 061 040	3 000 000	7 061 040
Latvia	30 641 600		24 513 280	6 000 000	18 513 280
Lithuania	56 640 800		45 312 640	9 000 000	36 312 640
Luxembourg	13 556 000		10 844 800		10 844 800
Hungary	285 981 000		228 784 800	30 000 000	198 784 800
Malta	14 248 000		11 398 400	1 415 900	9 982 500
Netherlands	293 863 500		235 090 800		235 090 800
Austria	215 367 000		172 293 600		172 293 600
Poland	749 814 200		599 851 360	117 000 000	482 851 360
Portugal	279 293 400		223 434 720	31 322 000	192 112 720
Romania	414 502 900		331 602 320	60 000 000	271 602 320
Slovenia	32 033 400		25 626 720	6 279 700	19 347 020
Slovakia	51 131 400		40 905 120	17 000 000	23 905 120
Finland	113 309 900		90 647 920		90 647 920
Sweden	307 270 800		245 816 640		245 816 640
Total	**9 790 925 700**		**7 832 740 560**	**711 253 200**	**7 121 487 360**

TABLE 4

Determination of uniform rate and breakdown of own resource based on GNI pursuant to Article 2(1) point (d) of Decision (EU, Euratom) 2020/2053 (Chapter 1 4)

Member State	1 % of gross national income	Uniform rate of 'additional' own resource	'Additional' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	6 373 532 000		3 359 305 072
Bulgaria	1 016 864 000		535 959 715
Czechia	3 105 884 000		1 637 021 965
Denmark	4 183 696 000		2 205 105 614
Germany	45 754 657 000		24 115 961 344
Estonia	402 230 000		212 003 843
Ireland	4 305 400 000		2 269 252 286
Greece	2 396 683 000		1 263 222 552
Spain	16 010 458 000		8 438 651 092
France	30 632 824 000		16 145 678 887
Croatia	879 236 000		463 419 962
Italy	22 236 829 000		11 720 391 841
Cyprus	303 168 000		159 791 117
Latvia	441 106 000	0.5270712[6]	232 494 263
Lithuania	773 462 000		407 669 534
Luxembourg	573 891 000		302 481 410
Hungary	2 169 944 000		1 143 714 958
Malta	201 752 000		106 337 666
Netherlands	11 174 919 000		5 889 977 815
Austria	5 186 936 000		2 733 884 511
Poland	8 789 073 000		4 632 467 133
Portugal	2 849 768 000		1 502 030 601
Romania	3 734 533 000		1 968 364 739
Slovenia	696 184 000		366 938 527
Slovakia	1 351 469 000		712 320 369
Finland	2 942 462 000		1 550 886 937
Sweden	5 962 952 000		3 142 900 185
Total	**184 449 912 000**		**97 218 233 938**

[6] Calculation of rate: (97 218 233 938) / (184 449 912 000) = 0.527071186339194.

TABLE 5

Annual GNI lump-sum reductions for certain Member States and their financing pursuant to Article 2 paragraph (4) of Decision (EU, Euratom) 2020/2053 (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	Financing of the gross reduction in favour of Denmark, Germany, Netherlands, Austria and Sweden	Net financing of the reduction in favour of Denmark, Netherlands, Germany, Austria and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		3.46	317 475 655	317 475 655
Bulgaria		0.55	50 651 596	50 651 596
Czechia		1.68	154 708 968	154 708 968
Denmark	-455 580 440	2.27	208 396 479	-247 183 961
Germany	-4 436 169 220	24.81	2 279 111 444	-2 157 057 776
Estonia		0.22	20 035 709	20 035 709
Ireland		2.33	214 458 747	214 458 747
Greece		1.30	119 382 551	119 382 551
Spain		8.68	797 506 100	797 506 100
France		16.61	1 525 869 153	1 525 869 153
Croatia		0.48	43 796 128	43 796 128
Italy		12.06	1 107 651 434	1 107 651 434
Cyprus		0.16	15 101 275	15 101 275
Latvia		0.24	21 972 184	21 972 184
Lithuania		0.42	38 527 359	38 527 359
Luxembourg		0.31	28 586 414	28 586 414
Hungary		1.18	108 088 324	108 088 324
Malta		0.11	10 049 585	10 049 585
Netherlands	-2 321 405 903	6.06	556 640 293	-1 764 765 610
Austria	-682 766 442	2.81	258 369 442	-424 397 000
Poland		4.77	437 797 553	437 797 553
Portugal		1.55	141 951 427	141 951 427
Romania		2.02	186 022 964	186 022 964
Slovenia		0.38	34 678 020	34 678 020
Slovakia		0.73	67 318 797	67 318 797
Finland		1.60	146 568 661	146 568 661
Sweden	-1 291 818 277	3.23	297 024 020	-994 794 257
Total	**-9 187 740 282**	**100.00**	**9 187 740 282**	**0**
EU GDP price deflator, in EUR, (spring 2024 economic forecast): (a) 2020 EU-27 = 107.2381 ; (b) 2025 EU-27 = 129.5904				
Lump sum for Denmark in 2025 prices: 377 000 000 EUR × [(b/a)] = 455 580 440 EUR				
Lump sum for Germany in 2025 prices: 3 671 000 000 EUR × [(b/a)] = 4 436 169 220 EUR				
Lump sum for Netherlands in 2025 prices: 1 921 000 000 EUR × [(b/a)] = 2 321 405 903 EUR				
Lump sum for Austria in 2025 prices: 565 000 000 EUR × [(b/a)] = 682 766 442 EUR				
Lump sum for Sweden in 2025 prices: 1 069 000 000 EUR × [(b/a)] = 1 291 818 277 EUR				

TABLE 6

Summary of financing[7] of the general budget by category of own resource and by Member State

Member State	Traditional own resources (TOR)							VAT and GNI-based own resources			Total own resources[8]
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	Plastic-based own resource	GNI-based own resource	GNI lump-sum reductions and their financing	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.	2 264 094 293	2 264 094 293	754 698 098	749 495 400	154 024 080	3 359 305 072	317 475 655	4 580 300 207	3.56	6 844 394 500
Bulgaria	p.m.	132 192 475	132 192 475	44 064 158	143 923 200	59 670 480	535 959 715	50 651 596	790 204 991	0.61	922 397 466
Czechia	p.m.	428 986 470	428 986 470	142 995 490	406 926 900	103 343 600	1 637 021 965	154 708 968	2 302 001 433	1.79	2 730 987 903
Denmark	p.m.	366 930 745	366 930 745	122 310 248	469 765 800	135 874 480	2 205 105 614	-247 183 961	2 563 561 933	1.99	2 930 492 678
Germany	p.m.	4 411 757 132	4 411 757 132	1 470 585 709	5 620 619 400	1 370 871 200	24 115 961 344	-2 157 057 776	28 950 394 168	22.49	33 362 151 300
Estonia	p.m.	36 064 149	36 064 149	12 021 383	60 334 500	17 130 640	212 003 843	20 035 709	309 504 692	0.24	345 568 841
Ireland	p.m.	444 495 725	444 495 725	148 165 242	424 743 600	220 703 520	2 269 252 286	214 458 747	3 129 158 153	2.43	3 573 653 878
Greece	p.m.	230 859 773	230 859 773	76 953 258	314 436 300	130 187 760	1 263 222 552	119 382 551	1 827 229 163	1.42	2 058 088 936
Spain	p.m.	1 973 856 529	1 973 856 529	657 952 176	2 201 870 400	654 971 440	8 438 651 092	797 506 100	12 092 999 032	9.39	14 066 855 561
France	p.m.	1 999 804 974	1 999 804 974	666 601 658	4 428 981 600	1 463 543 440	16 145 678 887	1 525 869 153	23 564 073 080	18.30	25 563 878 054
Croatia	p.m.	62 650 498	62 650 498	20 883 499	131 885 400	32 345 200	463 419 962	43 796 128	671 446 690	0.52	734 097 188
Italy	p.m.	2 239 301 727	2 239 301 727	746 433 909	3 046 702 200	763 654 960	11 720 391 841	1 107 651 434	16 638 400 435	12.92	18 877 702 162
Cyprus	p.m.	44 294 280	44 294 280	14 764 760	45 475 200	7 061 040	159 791 117	15 101 275	227 428 632	0.18	271 722 912
Latvia	p.m.	44 998 832	44 998 832	14 999 611	60 570 300	18 513 280	232 494 263	21 972 184	333 550 027	0.26	378 548 859
Lithuania	p.m.	94 680 147	94 680 147	31 560 049	102 151 500	36 312 640	407 669 534	38 527 359	584 661 033	0.45	679 341 180
Luxembourg	p.m.	14 831 319	14 831 319	4 943 773	86 083 650	10 844 800	302 481 410	28 586 414	427 996 274	0.33	442 827 593
Hungary	p.m.	284 006 601	284 006 601	94 668 867	255 581 700	198 784 800	1 143 714 958	108 088 324	1 706 169 782	1.33	1 990 176 383
Malta	p.m.	21 420 417	21 420 417	7 140 139	30 262 800	9 982 500	106 337 666	10 049 585	156 632 551	0.12	178 052 968
Netherlands	p.m.	3 273 633 117	3 273 633 117	1 091 211 039	1 527 719 100	235 090 800	5 889 977 815	-1 764 765 610	5 888 022 105	4.57	9 161 655 222
Austria	p.m.	246 146 237	246 146 237	82 048 746	735 142 800	172 293 600	2 733 884 511	-424 397 000	3 216 923 911	2.50	3 463 070 148

7 p.m. (own resources + other revenue = total revenue = total expenditure); (149 816 345 864 + 5 392 976 118 = 155 209 321 982).

8 Total own resources as percentage of GNI: (149 816 345 864) / (18 444 991 200 000) = 0.81 %; total own resources ceiling in accordance with Articles 3 and 6 of Decision (EU, Euratom) 2020/2053: 2.00 %.

Member State	Traditional own resources (TOR)							VAT and GNI-based own resources			Total own resources[8]
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	Plastic-based own resource	GNI-based own resource	GNI lump-sum reductions and their financing	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)
Poland	p.m.	1 017 092 615	1 017 092 615	339 030 872	1 318 360 950	482 851 360	4 632 467 133	437 797 553	6 871 476 996	5.34	7 888 569 611
Portugal	p.m.	229 766 742	229 766 742	76 588 914	427 465 200	192 112 720	1 502 030 601	141 951 427	2 263 559 948	1.76	2 493 326 690
Romania	p.m.	258 460 518	258 460 518	86 153 506	405 452 700	271 602 320	1 968 364 739	186 022 964	2 831 442 723	2.20	3 089 903 241
Slovenia	p.m.	164 113 713	164 113 713	54 704 571	98 870 100	19 347 020	366 938 527	34 678 020	519 833 667	0.40	683 947 380
Slovakia	p.m.	117 368 612	117 368 612	39 122 871	164 114 100	23 905 120	712 320 369	67 318 797	967 658 386	0.75	1 085 026 998
Finland	p.m.	155 752 427	155 752 427	51 917 476	387 293 400	90 647 920	1 550 886 937	146 568 661	2 175 396 918	1.69	2 331 149 345
Sweden	p.m.	524 444 499	524 444 499	174 814 833	750 391 800	245 816 640	3 142 900 185	-994 794 257	3 144 314 368	2.44	3 668 758 867
Total	**p.m.**	**21 082 004 566**	**21 082 004 566**	**7 027 334 855**	**24 394 620 000**	**7 121 487 360**	**97 218 233 938**	**0**	**128 734 341 298**	**100.00**	**149 816 345 864**

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title	Heading	2025 estimate	Council position on DAB No 1/2025	New amount
1	OWN RESOURCES	151 160 879 003	-1 344 533 139	149 816 345 864
2	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	1 344 533 139	1 344 533 139
3	ADMINISTRATIVE REVENUE	2 425 480 258		2 425 480 258
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	182 961 995		182 961 995
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.		p.m.
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	1 440 000 726		1 440 000 726
	Total	**155 209 321 982**		**155 209 321 982**

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	2025 estimate	Council position on DAB No 1/2025	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR	p.m.		p.m.
1 2	CUSTOMS DUTIES AND OTHER DUTIES	21 082 004 566		21 082 004 566
1 3	OWN RESOURCE BASED ON VALUE ADDED TAX	24 394 620 000		24 394 620 000
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME	98 562 767 077	-1 344 533 139	97 218 233 938
1 6	GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING	0		0
1 7	OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE	7 121 487 360		7 121 487 360
	Title 1 — Total	**151 160 879 003**	**-1 344 533 139**	**149 816 345 864**

CHAPTER 1 4 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME

Figures

Title Chapter Article Item	Heading	2025 estimate	Council position on DAB No 1/2025	New amount
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME			
1 4 0	***Own resource based on gross national income***	98 562 767 077	-1 344 533 139	97 218 233 938
	Chapter 1 4 — Total	**98 562 767 077**	**-1 344 533 139**	**97 218 233 938**

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

Figures

2025 estimate	Council position on DAB No 1/2025	New amount
98 562 767 077	-1 344 533 139	97 218 233 938

Remarks

The GNI-based resource is an 'additional' resource, providing the revenue required to cover expenditure in excess of the amount yielded by traditional own resources, VAT-based payments, the 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 2025 is 0.5271 %.

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, ELI: http://data.europa.eu/eli/dec/2020/2053/oj), and in particular Article 2(1), point (d), thereof.

Member State	2025 estimate	Council position on DAB No 1/2025	New amount
Belgium	3 405 764 433	-46 459 361	3 359 305 072
Bulgaria	543 372 065	-7 412 350	535 959 715
Czechia	1 659 662 062	-22 640 097	1 637 021 965
Denmark	2 235 602 337	-30 496 723	2 205 105 614
Germany	24 449 486 324	-333 524 980	24 115 961 344
Estonia	214 935 867	-2 932 024	212 003 843
Ireland	2 300 636 161	-31 383 875	2 269 252 286
Greece	1 280 692 984	-17 470 432	1 263 222 552
Spain	8 555 358 067	-116 706 975	8 438 651 092
France	16 368 974 450	-223 295 563	16 145 678 887
Croatia	469 829 083	-6 409 121	463 419 962
Italy	11 882 485 459	-162 093 618	11 720 391 841
Cyprus	162 001 037	-2 209 920	159 791 117
Latvia	235 709 670	-3 215 407	232 494 263
Lithuania	413 307 624	-5 638 090	407 669 534
Luxembourg	306 664 744	-4 183 334	302 481 410

Member State	2025 estimate	Council position on DAB No 1/2025	New amount
Hungary	1 159 532 595	-15 817 637	1 143 714 958
Malta	107 808 321	-1 470 655	106 337 666
Netherlands	5 971 436 508	-81 458 693	5 889 977 815
Austria	2 771 694 273	-37 809 762	2 733 884 511
Poland	4 696 534 390	-64 067 257	4 632 467 133
Portugal	1 522 803 760	-20 773 159	1 502 030 601
Romania	1 995 587 324	-27 222 585	1 968 364 739
Slovenia	372 013 305	-5 074 778	366 938 527
Slovakia	722 171 796	-9 851 427	712 320 369
Finland	1 572 335 783	-21 448 846	1 550 886 937
Sweden	3 186 366 655	-43 466 470	3 142 900 185
Article 1 4 0 — Total	**98 562 767 077**	**-1 344 533 139**	**97 218 233 938**

TITLE 2 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	2025 estimate	Council position on DAB No 1/2025	New amount
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR	p.m.	1 344 533 139	1 344 533 139
2 1	BALANCES ADJUSTMENT	p.m.		p.m.
2 2	ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES	p.m.		p.m.
2 3	ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS	p.m.		p.m.
2 4	ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES	p.m.		p.m.
	Title 2 — Total	**p.m.**	**1 344 533 139**	**1 344 533 139**

CHAPTER 2 0 — SURPLUS FROM PREVIOUS FINANCIAL YEAR

Figures

Title Chapter Article Item	Heading	2025 estimate	Council position on DAB No 1/2025	New amount
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR			
2 0 0	***Surplus from previous financial year***	p.m.	1 344 533 139	1 344 533 139
	Chapter 2 0 — Total	**p.m.**	**1 344 533 139**	**1 344 533 139**

Article 2 0 0 — Surplus from previous financial year

Figures

2025 estimate	Council position on DAB No 1/2025	New amount
p.m.	1 344 533 139	1 344 533 139

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 42 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 1(1) of Regulation (EU, Euratom) 2021/768.

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

A deficit is entered in Article 16 05 01 of the statement of expenditure in Section III "Commission".

Legal basis

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

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, ELI: http://data.europa.eu/eli/dec/2020/2053/oj), and in particular Article 8 thereof.

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

Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj), and in particular Article 18 thereof.