



Council of the
European Union

Brussels, 19 June 2023
(OR. en)

Interinstitutional File:
2023/0103(BUD)

9682/23
ADD 1

BUDGET 12

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 2 to the general budget for 2023: Entering the surplus of the financial year 2022: Council position of 19 June 2023

– *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 2023 ¹	Budget 2022 ²	Change (%)
Miscellaneous revenue (Titles 3 to 6)	12 075 974 437	13 129 990 502	- 8,03
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	2 519 010 950	3 227 058 807	- 21,94
Balances and adjustments (Chapters 2 1, 2 2, 2 3 and 2 4)	p.m.	- 247 000 000	—
Total revenue for Titles 2 to 6	14 594 985 387	16 110 049 309	- 9,40
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	21 590 300 000	23 764 800 000	- 9,15
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	20 719 666 800	19 714 233 150	+ 5,10
Plastic packaging waste own resource (Table 3, Chapter 1 7)	6 376 668 800	6 361 164 480	+ 0,24
Remainder to be financed by the additional resource (GNI-based own resource, Table 4, Chapter 1 4)	105 367 048 978	104 087 927 412	+ 1,23
Appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053 ^{3, 4}	154 053 684 578	153 928 125 042	+ 0,08
Total revenue ⁵	168 648 669 965	170 038 174 351	- 0,82

¹ The figures in this column correspond to those in the 2023 budget (OJ L 58, 23.2.2023, p. 1) plus draft amending budgets No 1 to 2/2023.

² The figures in this column correspond to those in the 2022 budget (OJ L 45, 24.2.2022, p. 1) plus amending budgets No 1/2022 to No 5/2022.

³ The own resources for the 2023 budget are determined on the basis of the budget forecasts adopted at the 185th meeting of the Advisory Committee on Own Resources on 23 May 2022.

⁴ This amount includes EUR 1 309 775 000 in relation to liabilities of the Union resulting from the borrowing referred to in Article 5 of Decision (EU, Euratom) 2020/2053.

⁵ 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 ⁶	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 369 915 000	5 630 560 000	50	2 815 280 000	2 369 915 000	
Bulgaria	403 324 000	795 786 000	50	397 893 000	397 893 000	Bulgaria
Czechia	1 187 000 000	2 781 434 000	50	1 390 717 000	1 187 000 000	
Denmark	1 450 228 000	3 774 175 000	50	1 887 087 500	1 450 228 000	
Germany	16 998 977 000	41 301 252 000	50	20 650 626 000	16 998 977 000	
Estonia	169 086 000	342 901 000	50	171 450 500	169 086 000	
Ireland	1 134 364 000	3 703 703 000	50	1 851 851 500	1 134 364 000	
Greece	775 311 000	2 093 970 000	50	1 046 985 000	775 311 000	
Spain	6 343 450 000	13 828 586 000	50	6 914 293 000	6 343 450 000	
France	12 655 810 000	27 919 613 000	50	13 959 806 500	12 655 810 000	
Croatia	368 150 000	635 913 000	50	317 956 500	317 956 500	Croatia
Italy	7 483 817 000	19 889 147 000	50	9 944 573 500	7 483 817 000	
Cyprus	190 805 000	252 190 000	50	126 095 000	126 095 000	Cyprus
Latvia	170 286 000	376 700 000	50	188 350 000	170 286 000	
Lithuania	245 210 000	615 572 000	50	307 786 000	245 210 000	
Luxembourg	368 146 000	604 113 000	50	302 056 500	302 056 500	Luxembourg
Hungary	708 147 000	1 670 483 000	50	835 241 500	708 147 000	
Malta	69 568 000	155 608 000	50	77 804 000	69 568 000	
Netherlands	4 331 189 000	9 648 131 000	50	4 824 065 500	4 331 189 000	
Austria	2 071 084 000	4 549 330 000	50	2 274 665 000	2 071 084 000	
Poland	3 333 431 000	6 708 365 000	50	3 354 182 500	3 333 431 000	
Portugal	1 182 197 000	2 384 950 000	50	1 192 475 000	1 182 197 000	
Romania	908 179 000	2 869 778 000	50	1 434 889 000	908 179 000	
Slovenia	276 892 000	592 192 000	50	296 096 000	276 892 000	
Slovakia	455 759 000	1 153 958 000	50	576 979 000	455 759 000	
Finland	1 024 784 000	2 801 598 000	50	1 400 799 000	1 024 784 000	
Sweden	2 576 871 000	5 911 590 000	50	2 955 795 000	2 576 871 000	
Total	69 251 980 000	162 991 598 000		81 495 799 000	69 065 556 000	

⁶ 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 own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 369 915 000	0,30	710 974 500
Bulgaria	397 893 000	0,30	119 367 900
Czechia	1 187 000 000	0,30	356 100 000
Denmark	1 450 228 000	0,30	435 068 400
Germany	16 998 977 000	0,30	5 099 693 100
Estonia	169 086 000	0,30	50 725 800
Ireland	1 134 364 000	0,30	340 309 200
Greece	775 311 000	0,30	232 593 300
Spain	6 343 450 000	0,30	1 903 035 000
France	12 655 810 000	0,30	3 796 743 000
Croatia	317 956 500	0,30	95 386 950
Italy	7 483 817 000	0,30	2 245 145 100
Cyprus	126 095 000	0,30	37 828 500
Latvia	170 286 000	0,30	51 085 800
Lithuania	245 210 000	0,30	73 563 000
Luxembourg	302 056 500	0,30	90 616 950
Hungary	708 147 000	0,30	212 444 100
Malta	69 568 000	0,30	20 870 400
Netherlands	4 331 189 000	0,30	1 299 356 700
Austria	2 071 084 000	0,30	621 325 200
Poland	3 333 431 000	0,30	1 000 029 300
Portugal	1 182 197 000	0,30	354 659 100
Romania	908 179 000	0,30	272 453 700
Slovenia	276 892 000	0,30	83 067 600
Slovakia	455 759 000	0,30	136 727 700
Finland	1 024 784 000	0,30	307 435 200
Sweden	2 576 871 000	0,30	773 061 300
Total	69 065 556 000		20 719 666 800

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	186 173 800		148 939 040		148 939 040
Bulgaria	84 625 200		67 700 160	22 000 000	45 700 160
Czechia	107 620 800		86 096 640	32 187 600	53 909 040
Denmark	135 580 800		108 464 640		108 464 640
Germany	1 725 251 200		1 380 200 960		1 380 200 960
Estonia	35 055 700		28 044 560	4 000 000	24 044 560
Ireland	248 280 300		198 624 240		198 624 240
Greece	128 732 600		102 986 080	33 000 000	69 986 080
Spain	826 998 500		661 598 800	142 000 000	519 598 800
France	1 619 350 900		1 295 480 720		1 295 480 720
Croatia	41 257 800		33 006 240	13 000 000	20 006 240
Italy	1 225 605 500	0,80	980 484 400	184 048 000	796 436 400
Cyprus	9 572 700		7 658 160	3 000 000	4 658 160
Latvia	25 925 900		20 740 720	6 000 000	14 740 720
Lithuania	28 082 100		22 465 680	9 000 000	13 465 680
Luxembourg	16 329 500		13 063 600		13 063 600
Hungary	296 246 800		236 997 440	30 000 000	206 997 440
Malta	13 111 200		10 488 960	1 415 900	9 073 060
Netherlands	225 253 400		180 202 720		180 202 720
Austria	188 725 400		150 980 320		150 980 320
Poland	833 099 000		666 479 200	117 000 000	549 479 200
Portugal	248 150 400		198 520 320	31 322 000	167 198 320
Romania	321 565 000		257 252 000	60 000 000	197 252 000
Slovenia	27 755 800		22 204 640	6 279 700	15 924 940
Slovakia	65 327 000		52 261 600	17 000 000	35 261 600
Finland	74 747 200		59 797 760		59 797 760
Sweden	121 478 000		97 182 400		97 182 400
Total	8 859 902 500		7 087 922 000	711 253 200	6 376 668 800

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 base' own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	5 630 560 000		3 639 914 564
Bulgaria	795 786 000		514 441 379
Czechia	2 781 434 000		1 798 077 300
Denmark	3 774 175 000		2 439 841 605
Germany	41 301 252 000		26 699 480 803
Estonia	342 901 000		221 670 730
Ireland	3 703 703 000		2 394 284 492
Greece	2 093 970 000		1 353 661 430
Spain	13 828 586 000		8 939 585 330
France	27 919 613 000		18 048 827 464
Croatia	635 913 000		411 090 369
Italy	19 889 147 000		12 857 477 022
Cyprus	252 190 000		163 029 975
Latvia	376 700 000	0,6464569 ⁷	243 520 328
Lithuania	615 572 000		397 940 789
Luxembourg	604 113 000		390 533 039
Hungary	1 670 483 000		1 079 895 321
Malta	155 608 000		100 593 871
Netherlands	9 648 131 000		6 237 101 201
Austria	4 549 330 000		2 940 945 931
Poland	6 708 365 000		4 336 669 081
Portugal	2 384 950 000		1 541 767 469
Romania	2 869 778 000		1 855 187 892
Slovenia	592 192 000		382 826 626
Slovakia	1 153 958 000		745 984 153
Finland	2 801 598 000		1 811 112 458
Sweden	5 911 590 000		3 821 588 356
Total	162 991 598 000		105 367 048 978

⁷ Calculation of rate: (105 367 048 978) / (162 991 598 000) = 0, 6464569356391

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		3,45	288 908 919	288 908 919
Bulgaria		0,49	40 832 470	40 832 470
Czechia		1,71	142 717 792	142 717 792
Denmark	- 414 697 040	2,32	193 656 194	- 221 040 846
Germany	-4 038 071 182	25,34	2 119 203 076	-1 918 868 106
Estonia		0,21	17 594 548	17 594 548
Ireland		2,27	190 040 214	190 040 214
Greece		1,28	107 443 418	107 443 418
Spain		8,48	709 556 746	709 556 746
France		17,13	1 432 579 568	1 432 579 568
Croatia		0,39	32 629 248	32 629 248
Italy		12,20	1 020 529 390	1 020 529 390
Cyprus		0,15	12 940 088	12 940 088
Latvia		0,23	19 328 804	19 328 804
Lithuania		0,38	31 585 533	31 585 533
Luxembourg		0,37	30 997 562	30 997 562
Hungary		1,02	85 713 932	85 713 932
Malta		0,10	7 984 381	7 984 381
Netherlands	-2 113 084 920	5,92	495 053 973	-1 618 030 947
Austria	- 621 495 565	2,79	233 430 070	- 388 065 495
Poland		4,12	344 212 029	344 212 029
Portugal		1,46	122 373 854	122 373 854
Romania		1,76	147 250 799	147 250 799
Slovenia		0,36	30 385 885	30 385 885
Slovakia		0,71	59 210 586	59 210 586
Finland		1,72	143 752 424	143 752 424
Sweden	-1 175 891 608	3,63	303 328 812	- 872 562 796
Total	-8 363 240 315	100,00	8 363 240 315	0
EU GDP price deflator, in EUR, (spring 2022 economic forecast) :				
(a) 2020 EU27 = 107,0024 ; (b) 2023 EU27 = 117,7018				
Lump sum for Denmark in 2023 prices: $377\,000\,000\text{ EUR} \times [(b/a)] = 414\,697\,040\text{ EUR}$				
Lump sum for Germany in 2023 prices: $3\,671\,000\,000\text{ EUR} \times [(b/a)] = 4\,038\,071\,182\text{ EUR}$				
Lump sum for Netherlands in 2023 prices: $1\,921\,000\,000\text{ EUR} \times [(b/a)] = 2\,113\,084\,920\text{ EUR}$				
Lump sum for Austria in 2023 prices: $565\,000\,000\text{ EUR} \times [(b/a)] = 621\,495\,565\text{ EUR}$				
Lump sum for Sweden in 2023 prices: $1\,069\,000\,000\text{ EUR} \times [(b/a)] = 1\,175\,891\,608\text{ EUR}$				

TABLE 6
Summary of financing⁸ of the general budget by category of own resource
and by Member State

Member State	Traditional own resources (TOR)				VAT-based own resource	Plastic-based own resource		GNI-based own resource	VAT and GNI-based own resources			Total own resources ⁹
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)					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.	2 018 900 000	2 018 900 000	672 966 667	710 974 500	148 939 040		3 639 914 564	288 908 919	4 788 737 023	3.62	6 807 637 023
Bulgaria	p.m.	125 900 000	125 900 000	41 966 667	119 367 900	45 700 160		514 441 379	40 832 470	720 341 909	0.54	846 241 909
Czechia	p.m.	396 000 000	396 000 000	132 000 000	356 100 000	53 909 040		1 798 077 300	142 717 792	2 350 804 132	1.77	2 746 804 132
Denmark	p.m.	431 000 000	431 000 000	143 666 667	435 068 400	108 464 640		2 439 841 605	- 221 040 846	2 762 333 799	2.09	3 193 333 799
Germany	p.m.	4 686 400 000	4 686 400 000	1 562 133 335	5 099 693 100	1 380 200 960		26 699 480 803	-1 918 868 106	31 260 506 757	23.60	35 946 906 757
Estonia	p.m.	52 500 000	52 500 000	17 500 000	50 725 800	24 044 560		221 670 730	17 594 548	314 035 638	0.24	366 535 638
Ireland	p.m.	444 800 000	444 800 000	148 266 667	340 309 200	198 624 240		2 394 284 492	190 040 214	3 123 258 146	2.36	3 568 058 146
Greece	p.m.	238 300 000	238 300 000	79 433 333	232 593 300	69 986 080		1 353 661 430	107 443 418	1 763 684 228	1.33	2 001 984 228
Spain	p.m.	1 615 600 000	1 615 600 000	538 533 333	1 903 035 000	519 598 800		8 939 585 330	709 556 746	12 071 775 876	9.11	13 687 375 876
France	p.m.	2 180 000 000	2 180 000 000	726 666 667	3 796 743 000	1 295 480 720		18 048 827 464	1 432 579 568	24 573 630 752	18.55	26 753 630 752
Croatia	p.m.	47 000 000	47 000 000	15 666 667	95 386 950	20 006 240		411 090 369	32 629 248	559 112 807	0.42	606 112 807
Italy	p.m.	2 705 200 000	2 705 200 000	901 733 333	2 245 145 100	796 436 400		12 857 477 022	1 020 529 390	16 919 587 912	12.77	19 624 787 912
Cyprus	p.m.	27 800 000	27 800 000	9 266 667	37 828 500	4 658 160		163 029 975	12 940 088	218 456 723	0.16	246 256 723

⁸ p.m. (own resources + other revenue = total revenue = total expenditure); (154 053 684 578 + 14 594 985 387 = 168 648 669 965 = 168 648 669 965).

⁹ Total own resources as percentage of GNI: (154 053 684 578) / (16 299 159 800 000) = 0,95 %; 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-based own resource	Plastic-based own resource		GNI-based own resource	VAT and GNI-based own resources			Total own resources ¹⁰
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)					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)
Latvia	p.m.	64 500 000	64 500 000	21 500 000	51 085 800	14 740 720		243 520 328	19 328 804	328 675 652	0.25	393 175 652
Lithuania	p.m.	139 900 000	139 900 000	46 633 333	73 563 000	13 465 680		397 940 789	31 585 533	516 555 002	0.39	656 455 002
Luxembourg	p.m.	18 100 000	18 100 000	6 033 333	90 616 950	13 063 600		390 533 039	30 997 562	525 211 151	0.40	543 311 151
Hungary	p.m.	239 500 000	239 500 000	79 833 333	212 444 100	206 997 440		1 079 895 321	85 713 932	1 585 050 793	1.20	1 824 550 793
Malta	p.m.	18 100 000	18 100 000	6 033 333	20 870 400	9 073 060		100 593 871	7 984 381	138 521 712	0.10	156 621 712
Netherlands	p.m.	3 064 900 000	3 064 900 000	1 021 633 333	1 299 356 700	180 202 720		6 237 101 201	-1 618 030 947	6 098 629 674	4.60	9 163 529 674
Austria	p.m.	234 100 000	234 100 000	78 033 333	621 325 200	150 980 320		2 940 945 931	- 388 065 495	3 325 185 956	2.51	3 559 285 956
Poland	p.m.	1 290 200 000	1 290 200 000	430 066 667	1 000 029 300	549 479 200		4 336 669 081	344 212 029	6 230 389 610	4.70	7 520 589 610
Portugal	p.m.	202 500 000	202 500 000	67 500 000	354 659 100	167 198 320		1 541 767 469	122 373 854	2 185 998 743	1.65	2 388 498 743
Romania	p.m.	243 100 000	243 100 000	81 033 333	272 453 700	197 252 000		1 855 187 892	147 250 799	2 472 144 391	1.87	2 715 244 391
Slovenia	p.m.	141 400 000	141 400 000	47 133 333	83 067 600	15 924 940		382 826 626	30 385 885	512 205 051	0.39	653 605 051
Slovakia	p.m.	128 800 000	128 800 000	42 933 333	136 727 700	35 261 600		745 984 153	59 210 586	977 184 039	0.74	1 105 984 039
Finland	p.m.	161 200 000	161 200 000	53 733 333	307 435 200	59 797 760		1 811 112 458	143 752 424	2 322 097 842	1.75	2 483 297 842
Sweden	p.m.	674 600 000	674 600 000	224 866 667	773 061 300	97 182 400		3 821 588 356	- 872 562 796	3 819 269 260	2.88	4 493 869 260
Total	p.m.	21 590 300 000	21 590 300 000	7 196 766 667	20 719 666 800	6 376 668 800		105 367 048 978	0	132 463 384 578	100,00	154 053 684 578

¹⁰ Total own resources as percentage of GNI: (154 053 684 578) / (16 299 159 800 000) = 0,95 %; total own resources ceiling in accordance with Articles 3 and 6 of Decision (EU, Euratom) 2020/2053: 2,00 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title	Heading	Financial year 2023	Council position on DAB No 2/2023	New amount
1	OWN RESOURCES	156 572 695 528	-2 519 010 950	154 053 684 578
2	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	2 519 010 950	2 519 010 950
3	ADMINISTRATIVE REVENUE	1 894 666 175		1 894 666 175
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	120 825 000		120 825 000
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.		p.m.
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	10 060 483 262		10 060 483 262
	Total	168 648 669 965		168 648 669 965

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Financial year 2023	Council position on DAB No 2/2023	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	21 590 300 000		21 590 300 000
1 3	OWN RESOURCE BASED ON VALUE ADDED TAX	20 719 666 800		20 719 666 800
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME	107 886 059 928	-2 519 010 950	105 367 048 978
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	6 376 668 800		6 376 668 800
	Title 1 — Total	156 572 695 528	-2 519 010 950	154 053 684 578

CHAPTER 1 4 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME

Figures

Title Chapter Article Item	Heading	Financial year 2023	Council position on DAB No 2/2023	New amount
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME			
1 4 0	<i>Own resource based on gross national income</i>	107 886 059 928	-2 519 010 950	105 367 048 978
	Chapter 1 4 — Total	107 886 059 928	-2 519 010 950	105 367 048 978

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

Figures

Financial year 2023	Council position on DAB No 2/2023	New amount
107 886 059 928	-2 519 010 950	105 367 048 978

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 2023 is 0,6465 %.

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(1), point (d), 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 2023	Council position on DAB No 2/2023	New amount
Belgium	3 726 934 032	- 87 019 468	3 639 914 564
Bulgaria	526 740 133	- 12 298 754	514 441 379
Czechia	1 841 063 950	- 42 986 650	1 798 077 300
Denmark	2 498 170 919	- 58 329 314	2 439 841 605
Germany	27 337 785 527	- 638 304 724	26 699 480 803
Estonia	226 970 214	- 5 299 484	221 670 730
Ireland	2 451 524 672	- 57 240 180	2 394 284 492
Greece	1 386 023 425	- 32 361 995	1 353 661 430
Spain	9 153 304 073	- 213 718 743	8 939 585 330
France	18 480 320 938	- 431 493 474	18 048 827 464
Croatia	420 918 310	- 9 827 941	411 090 369
Italy	13 164 860 836	- 307 383 814	12 857 477 022
Cyprus	166 927 534	- 3 897 559	163 029 975
Latvia	249 342 170	- 5 821 842	243 520 328
Lithuania	407 454 363	- 9 513 574	397 940 789
Luxembourg	399 869 515	- 9 336 476	390 533 039
Hungary	1 105 712 388	- 25 817 067	1 079 895 321
Malta	102 998 769	- 2 404 898	100 593 871
Netherlands	6 386 211 633	- 149 110 432	6 237 101 201
Austria	3 011 255 151	- 70 309 220	2 940 945 931
Poland	4 440 345 866	- 103 676 785	4 336 669 081
Portugal	1 578 626 517	- 36 859 048	1 541 767 469
Romania	1 899 539 885	- 44 351 993	1 855 187 892
Slovenia	391 978 865	- 9 152 239	382 826 626
Slovakia	763 818 402	- 17 834 249	745 984 153
Finland	1 854 410 739	- 43 298 281	1 811 112 458
Sweden	3 912 951 102	- 91 362 746	3 821 588 356
Article 1 4 0 — Total	107 886 059 928	-2 519 010 950	105 367 048 978

TITLE 2 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Financial year 2023	Council position on DAB No 2/2023	New amount
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR	p.m.	2 519 010 950	2 519 010 950
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.
2 6	ADJUSTMENT FOR THE UNITED KINGDOM CORRECTION	p.m.		p.m.
	Title 2 — Total	p.m.	2 519 010 950	2 519 010 950

CHAPTER 2 0 — SURPLUS FROM PREVIOUS FINANCIAL YEAR

Figures

Title Chapter Article Item	Heading	Financial year 2023	Council position on DAB No 2/2023	New amount
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR			
2 0 0	<i>Surplus from previous financial year</i>	p.m.	2 519 010 950	2 519 010 950
	Chapter 2 0 — Total	p.m.	2 519 010 950	2 519 010 950

Article 2 0 0 — Surplus from previous financial year

Figures

Financial year 2023	Council position on DAB No 2/2023	New amount
p.m.	2 519 010 950	2 519 010 950

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) 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).

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), and in particular Article 18 thereof.

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 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).