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| From: | Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director |
| date of receipt: | 20 September 2013 |
| To: | Mr Uwe CORSEPIUS, Secretary-General of the Council of the European Union |

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| Subject: | Amending letter to draft amending budget No 6 to the general budget 2013: general statement of revenue |

Delegations will find attached document COM(2013) 655 final.

Encl.: COM(2013) 655 final



Brussels, 18.9.2013
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**AMENDING LETTER TO DRAFT AMENDING BUDGET N° 6
TO THE GENERAL BUDGET 2013**

GENERAL STATEMENT OF REVENUE

**AMENDING LETTER TO DRAFT AMENDING BUDGET N° 6
TO THE GENERAL BUDGET 2013**

GENERAL STATEMENT OF REVENUE

Having regard to:

- the Treaty on the Functioning of the European Union, and in particular Article 314 thereof, in conjunction with the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,
- the Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the Financial Regulation applicable to the general budget of the Union¹, and in particular Article 41 thereof,
- the general budget of the European Union for the financial year 2013 adopted on 12 December 2012²,
- the amending budget No 1/2013, adopted on 4 July 2013,
- the amending budget No 2/2013, adopted on 11 September 2013,
- the amending budget No 3/2013, adopted on 11 September 2013,
- the amending budget No 4/2013, adopted on 11 September 2013,
- the amending budget No 5/2013, adopted on 11 September 2013,
- the draft amending budget No 6/2013³, adopted on 10 July 2013,

The European Commission hereby presents to the budgetary authority the amending letter to draft amending budget No 6 to the 2013 budget.

CHANGES TO THE STATEMENT OF REVENUE AND EXPENDITURE BY SECTION

The changes to the statement of revenue and expenditure by section are available on EUR-Lex (<http://eur-lex.europa.eu/budget/www/index-en.htm>). An English version of the changes to this statement is attached for information as a budgetary annex.

¹ OJ L 298, 26.10.2012, p. 1.

² OJ L 66, 8.3.2013, p. 1.

³ COM(2013) 518.

TABLE OF CONTENT

| | |
|--|----------|
| 1. INTRODUCTION | 5 |
| 2. SHORTFALL IN TRADITIONAL OWN RESOURCES (TOR) | 5 |
| 2.1 OBSERVED TREND IN TOR RECEIVED TO DATE..... | 5 |
| 2.2 OTHER DEVELOPMENTS | 5 |
| 3. OTHER REVENUE – FINES | 6 |
| 4. NET IMPACT ON GNI RESOURCES..... | 6 |

1. INTRODUCTION

This Amending Letter to Draft Amending Budget No 6 for the year 2013 (DAB 6/2013) concerns the further revision of the forecast of Traditional Own Resources (TOR, i.e. customs duties and sugar sector levies), as well as the further revision of the forecast of other revenue, arising from a series of fines that have become definitive and can therefore be budgeted.

2. SHORTFALL IN TRADITIONAL OWN RESOURCES (TOR)

2.1 Observed trend in TOR received to date

In accordance with Article 16 of Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000, the Commission has revised its forecasts for the Traditional Own Resources (TOR) to be cashed in 2013, namely customs duties and sugar levies. This Amending Letter proposes the budgeting of the updated amounts.

In the voted budget 2013, net customs duties (including duties on agricultural products) for the year 2013 were estimated at EUR 18 631,8 million. This amount was increased by EUR 22,4 million in Amending Budget No 1/2013 to take into account of the accession of Croatia on 1 July 2013. A second revision of customs duties was proposed by the Commission in DAB 6/2013 on the basis of more recent economic forecasts adopted at the meeting of the Advisory Committee on Own Resources (ACOR) on 16 May 2013. The amount entered in DAB 6/2013 for net customs duties is EUR 16 761,3 million.

However, taking into account the cashed amounts over the first 8 months of the year up to the end of August, and based on the remarkably stable seasonality pattern of customs duties, the Commission has now updated its estimate for net customs duties in 2013. The new estimate amounts to EUR 14 983,8 million.

The explanation for this new estimate is a significant shortfall in the customs duties actually paid into the EU budget by August. In the period 2008-2012 cashed customs duties at the end of August were on average 64,7 % of the total end-of-year outturn, with little variability from year to year⁴. Applying 64,7 % of the amount of customs duties budgeted for the whole year in DAB 6/2013 should have translated in an amount of EUR 10 845,5 million cashed in by August. However, the amount actually cashed in was only EUR 9 695,4 million.

Given the stable seasonality pattern of monthly customs duties, the average share of the yearly outturn reached by August (for the period 2008-2012) can be used to extrapolate the TOR outturn at year-end in 2013 from the outturn by August 2013. The new estimate represents an additional shortfall of some EUR 1 777,5 million relative to the amount budgeted in DAB 6/2013.

2.2 Other developments

The shortfall in TOR as outlined above needs to be further corrected to take into account of the following other developments:

- Firstly, an additional amount of EUR 126,5 million in net customs duties was paid out in August to one Member State to offset an overpayment in previous years. Together with the above mentioned amount of EUR 1 777,5 million, this leads to a decrease of EUR 1 904,0 million in chapter 12 of the revenue side of the budget.

⁴ Respectively 64,9 %, 66,6 %, 62,3 %, 65,1 % and 64,6 % for the years concerned.

- Secondly, the Commission proposes to budget a net amount of EUR 56 million in Article 119 of Chapter 1 of the revenue side of the budget, representing the surplus amount in sugar already cashed in.
- Finally, the Court of Justice's judgment in joined cases C-113/10, C-147/10 and C-234/10 needs to be implemented. With the so-called "Jülich-II" judgement, the Court annulled Commission Regulation (EC) No 1193/2009 of 3 November 2009 correcting Regulations (EC) No 1762/2003, (EC) No 1775/2004, (EC) No 1686/2005, (EC) No 164/2007 and fixing the production levies in the sugar sector for the marketing years 2002/2003, 2003/2004, 2004/2005, 2005/2006. Consequently, an estimated net amount of EUR 214 million of overpaid sugar levies will have to be deducted from the amounts to be made available by the Member States. This adjustment is expected to be made by year-end 2013. Therefore, the Commission proposes to budget the amount of - EUR 214 million under Article 110 of the revenue side of the budget.

The table below shows the net impact of the TOR-related changes proposed in this Amending Letter to DAB 6/2013:

EUR million

| Revenue lines | DAB 6/2013 | Amending Letter | New amount |
|---|-----------------|------------------|-----------------|
| 1 1 0 — Production levies related to the marketing year 2005/2006 and previous years | p.m. | - 214,0 | - 214,0 |
| 1 1 9 — Surplus amount | p.m. | 56,0 | 56,0 |
| Sub-total — Chapter 11 | p.m. | - 158,0 | - 158,0 |
| 1 2 0 — Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, EURATOM | 16 761,3 | - 1 904,0 | 14 857,3 |
| Sub-total — Chapter 12 | 16 761,3 | - 1 904,0 | 14 857,3 |
| Total | 16 761,3 | - 2 062,0 | 14 699,3 |

3. OTHER REVENUE – FINES

The initial DAB 6/2013 included additional revenue stemming from a fine imposed on Microsoft, amounting to EUR 561 million, over and above the amount already included in the voted budget 2013 for the revenue articles concerned (EUR 385 million). Since then, a series of other fines have become definitive. Taking into account the amounts that at this stage of the year are cashed or will probably be cashed, it is proposed to increase the initial forecasts by a net amount of EUR 668 million. The detail by line is shown in the table below:

EUR million

| Revenue lines | DAB 6/2013 | Amending Letter | New amount |
|---|--------------|-----------------|----------------|
| 7 0 1 — Interest on late payments and other interest on fines | 15,0 | 127,0 | 142,0 |
| 7 1 0 — Fines, periodic penalty payments and other penalties | 931,0 | 541,0 | 1 472,0 |
| Total | 946,0 | 668,0 | 1 614,0 |

4. NET IMPACT ON GNI RESOURCES

The shortfall in Traditional Own Resources (EUR 2 062 million) is partly offset by the increase in interest and fines (EUR 668 million), resulting in a net increase of Member States' GNI contributions of EUR 1 394 million. The distribution of this impact by Member State is shown in the following table.

| | GNI |
|----------------|----------------------|
| Belgium | 41 125 296 |
| Bulgaria | 4 220 818 |
| Czech Republic | 15 124 886 |
| Denmark | 27 159 980 |
| Germany | 291 741 865 |
| Estonia | 1 825 526 |
| Ireland | 14 207 302 |
| Greece | 19 325 732 |
| Spain | 109 603 546 |
| France | 222 611 426 |
| Croatia | 2 275 981 |
| Italy | 165 429 566 |
| Cyprus | 1 692 563 |
| Latvia | 2 494 633 |
| Lithuania | 3 520 083 |
| Luxembourg | 3 486 747 |
| Hungary | 10 071 717 |
| Malta | 694 584 |
| Netherlands | 64 797 013 |
| Austria | 33 764 625 |
| Poland | 40 907 313 |
| Portugal | 16 918 210 |
| Romania | 14 702 802 |
| Slovenia | 3 674 131 |
| Slovakia | 7 686 426 |
| Finland | 21 178 569 |
| Sweden | 46 203 877 |
| United Kingdom | 207 554 784 |
| Total | 1 394 000 000 |