



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 11 June 2012**

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ADD 1**

**BUDGET 18**

**ADDENDUM TO THE EXPLANATORY MEMORANDUM**

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Subject : Draft amending budget No 3 to the general budget for 2012: Council position of  
11 June 2012  
- Technical annex

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**VOLUME 3**

**SECTION III**

**COMMISSION**

# TOTAL REVENUE

# **A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET**

## **2. FINANCING OF THE GENERAL BUDGET**

**Appropriations to be covered during the financial year 2012 pursuant to Article 1 of Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources**

**EXPENDITURE**

Description	Budget 2012 <sup>1</sup>	Budget 2011 <sup>2</sup>	Change (%)
1. Sustainable growth	55 318 662 427	53 629 039 384	+ 3,15
2. Preservation and management of natural resources	57 034 220 262	55 945 938 309	+ 1,95
3. Citizenship, freedom, security and justice	1 502 339 740	1 738 083 206	- 13,56
4. EU as a global player	6 955 083 523	7 242 528 574	- 3,97
5. Administration	8 277 736 996	8 171 544 289	+ 1,30
<b>Total expenditure<sup>3</sup></b>	<b>129 088 042 948</b>	<b>126 727 133 762</b>	<b>+ 1,86</b>

**REVENUE**

Description	Budget 2012 <sup>1</sup>	Budget 2011 <sup>2</sup>	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 575 719 138	2 083 368 232	- 24,37
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 496 968 014	4 539 394 283	- 67,02
Surplus of own resources resulting from the 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.	1 814 882 000	—
<b>Total revenue for Titles 3 to 9</b>	<b>3 072 687 152</b>	<b>8 437 644 515</b>	<b>- 63,58</b>
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	19 294 600 000	16 667 000 000	+ 15,77
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	14 498 917 425	14 125 977 050	+ 2,64
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	92 221 838 371	87 496 512 197	+ 5,40
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom <sup>4</sup>	126 015 355 796	118 289 489 247	+ 6,53
<b>Total revenue<sup>3</sup></b>	<b>129 088 042 948</b>	<b>126 727 133 762</b>	<b>+ 1,86</b>

<sup>1</sup> The figures in this column correspond to those in the 2012 budget (OJ L 56, 29.2.2012, p. 1) plus AB No 1/2012 and Council's position on DAB No 2 and No 3/2012.

<sup>2</sup> The figures in this column correspond to those in the 2011 budget (OJ L 68, 15.3.2011, p. 1) plus AB No 1/2011 to AB No 7/2011.

<sup>3</sup> 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".

<sup>4</sup> The own resources for the 2012 budget are determined on the basis of the budget forecasts adopted at the 151st meeting of the Advisory Committee on Own Resources on 17 May 2011.

**TABLE 1**

**Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(b) of Decision 2007/436/EC, 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 <sup>1</sup>	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 697 259 000	3 858 487 000	50	1 929 243 500	1 697 259 000	
Bulgaria	180 007 000	393 723 000	50	196 861 500	180 007 000	
Czech Republic	706 749 000	1 510 798 000	50	755 399 000	706 749 000	
Denmark	993 674 000	2 543 328 000	50	1 271 664 000	993 674 000	
Germany	11 362 785 000	27 032 865 000	50	13 516 432 500	11 362 785 000	
Estonia	76 787 000	155 139 000	50	77 569 500	76 787 000	
Ireland	646 891 000	1 288 774 000	50	644 387 000	644 387 000	Ireland
Greece	1 008 319 000	2 205 629 000	50	1 102 814 500	1 008 319 000	
Spain	5 387 545 000	10 857 848 000	50	5 428 924 000	5 387 545 000	
France	9 662 949 000	21 150 397 000	50	10 575 198 500	9 662 949 000	
Italy	5 901 930 000	16 246 488 000	50	8 123 244 000	5 901 930 000	
Cyprus	154 750 000	186 290 000	50	93 145 000	93 145 000	Cyprus
Latvia	65 052 000	195 565 000	50	97 782 500	65 052 000	
Lithuania	126 059 000	313 038 000	50	156 519 000	126 059 000	
Luxembourg	228 808 000	335 005 000	50	167 502 500	167 502 500	Luxembourg
Hungary	460 966 000	1 096 923 000	50	548 461 500	460 966 000	
Malta	45 081 000	63 619 000	50	31 809 500	31 809 500	Malta
Netherlands	2 848 613 000	6 365 726 000	50	3 182 863 000	2 848 613 000	
Austria	1 359 963 000	3 041 969 000	50	1 520 984 500	1 359 963 000	
Poland	1 931 300 000	3 987 640 000	50	1 993 820 000	1 931 300 000	
Portugal	833 911 000	1 632 634 000	50	816 317 000	816 317 000	Portugal
Romania	517 803 000	1 409 694 000	50	704 847 000	517 803 000	
Slovenia	187 721 000	376 967 000	50	188 483 500	187 721 000	
Slovakia	227 095 000	734 482 000	50	367 241 000	227 095 000	
Finland	877 129 000	2 026 935 000	50	1 013 467 500	877 129 000	
Sweden	1 736 383 000	4 116 381 000	50	2 058 190 500	1 736 383 000	
United Kingdom	8 338 523 000	18 182 819 000	50	9 091 409 500	8 338 523 000	
<b>Total</b>	<b>57 564 052 000</b>	<b>131 309 163 000</b>		<b>65 654 581 500</b>	<b>57 407 772 000</b>	

<sup>1</sup> The base to be used does not exceed 50 % of GNI.

TABLE 2

**Breakdown of own resources accruing from VAT pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom (Chapter 1 3)**

Member State	1 % of capped VAT base	Uniform rate of VAT own resource <sup>1</sup> (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	1 697 259 000	0.300	509 177 700
Bulgaria	180 007 000	0.300	54 002 100
Czech Republic	706 749 000	0.300	212 024 700
Denmark	993 674 000	0.300	298 102 200
Germany	11 362 785 000	0.150	1 704 417 750
Estonia	76 787 000	0.300	23 036 100
Ireland	644 387 000	0.300	193 316 100
Greece	1 008 319 000	0.300	302 495 700
Spain	5 387 545 000	0.300	1 616 263 500
France	9 662 949 000	0.300	2 898 884 700
Italy	5 901 930 000	0.300	1 770 579 000
Cyprus	93 145 000	0.300	27 943 500
Latvia	65 052 000	0.300	19 515 600
Lithuania	126 059 000	0.300	37 817 700
Luxembourg	167 502 500	0.300	50 250 750
Hungary	460 966 000	0.300	138 289 800
Malta	31 809 500	0.300	9 542 850
Netherlands	2 848 613 000	0.100	284 861 300
Austria	1 359 963 000	0.225	305 991 675
Poland	1 931 300 000	0.300	579 390 000
Portugal	816 317 000	0.300	244 895 100
Romania	517 803 000	0.300	155 340 900
Slovenia	187 721 000	0.300	56 316 300
Slovakia	227 095 000	0.300	68 128 500
Finland	877 129 000	0.300	263 138 700
Sweden	1 736 383 000	0.100	173 638 300
United Kingdom	8 338 523 000	0.300	2 501 556 900
<b>Total</b>	<b>57 407 772 000</b>		<b>14 498 917 425</b>

<sup>1</sup> For the period 2007-2013 only, the rate of call of the VAT resource for Austria shall be fixed at 0.225 %, for Germany at 0.15 % and for the Netherlands and Sweden at 0.10 %.



**TABLE 3**

**Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom (Chapter 1 4)**

<b>Member State</b>	<b>1 % of gross national income</b>	<b>Uniform rate of "additional base", own resource</b>	<b>"Additional base" own resource at uniform rate</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3) = (1) × (2)</b>
Belgium	3 858 487 000		2 709 915 716
Bulgaria	393 723 000		276 521 897
Czech Republic	1 510 798 000		1 061 072 706
Denmark	2 543 328 000		1 786 245 365
Germany	27 032 865 000		18 985 883 773
Estonia	155 139 000		108 958 152
Ireland	1 288 774 000		905 139 480
Greece	2 205 629 000		1 549 070 579
Spain	10 857 848 000		7 625 748 885
France	21 150 397 000		14 854 473 588
Italy	16 246 488 000		11 410 330 827
Cyprus	186 290 000		130 836 309
Latvia	195 565 000	0.7023260 <sup>1</sup>	137 350 383
Lithuania	313 038 000		219 854 724
Luxembourg	335 005 000		235 282 719
Hungary	1 096 923 000		770 397 536
Malta	63 619 000		44 681 277
Netherlands	6 365 726 000		4 470 814 838
Austria	3 041 969 000		2 136 453 900
Poland	3 987 640 000		2 800 623 225
Portugal	1 632 634 000		1 146 641 296
Romania	1 409 694 000		990 064 739
Slovenia	376 967 000		264 753 723
Slovakia	734 482 000		515 845 800
Finland	2 026 935 000		1 423 569 138
Sweden	4 116 381 000		2 891 041 376
United Kingdom	18 182 819 000		12 770 266 420
<b>Total</b>	<b>131 309 163 000</b>		<b>92 221 838 371</b>

<sup>1</sup> Calculation of rate: (92 221 838 371) / (131 309 163 000) = 0.702325993586601.

**TABLE 4**

**Calculation of the gross reduction in GNI contribution for the Netherlands and Sweden and its financing, pursuant to Article 2(5) of Decision 2007/436/EC, Euratom (Chapter 1 6)**

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction in favour of the Netherlands and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		2.94	24 892 630	24 892 630
Bulgaria		0,30	2 540 063	2 540 063
Czech Republic		1.15	9 746 757	9 746 757
Denmark		1.94	16 408 018	16 408 018
Germany		20.59	174 399 734	174 399 734
Estonia		0.12	1 000 863	1 000 863
Ireland		0.98	8 314 392	8 314 392
Greece		1.68	14 229 388	14 229 388
Spain		8.27	70 048 284	70 048 284
France		16.11	136 449 600	136 449 600
Italy		12.37	104 812 538	104 812 538
Cyprus		0.14	1 201 831	1 201 831
Latvia		0.15	1 261 667	1 261 667
Lithuania		0.24	2 019 532	2 019 532
Luxembourg		0.26	2 161 250	2 161 250
Hungary		0.84	7 076 685	7 076 685
Malta		0.05	410 431	410 431
Netherlands	- 678 824 017	4.85	41 067 824	- 637 756 193
Austria		2.32	19 624 949	19 624 949
Poland		3.04	25 725 847	25 725 847
Portugal		1.24	10 532 769	10 532 769
Romania		1.07	9 094 495	9 094 495
Slovenia		0.29	2 431 964	2 431 964
Slovakia		0.56	4 738 435	4 738 435
Finland		1.54	13 076 562	13 076 562
Sweden	- 168 303 475	3.13	26 556 407	- 141 747 068
United Kingdom		13.85	117 304 577	117 304 577
Total	- 847 127 492	100.00	847 127 492	0
EU GDP price deflator, in EUR (spring 2011 economic forecast): (a) 2004 EU25 = 107.3995 / (b) 2006 EU25 = 112.1888 / (c) 2006 EU27 = 112.5311 / (d) 2012 EU27 = 120.8724				
Lump-sum for the Netherlands: in 2012 prices: $605\,000\,000\text{ EUR} \times [(b/a) \times (d/c)] = 678\,824\,017\text{ EUR}$				
Lump-sum for Sweden: in 2012 prices: $150\,000\,000\text{ EUR} \times [(b/a) \times (d/c)] = 168\,303\,475\text{ EUR}$				

**TABLE 5**

**Correction of budgetary imbalances for the United Kingdom for the year 2011 pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)**

Description	Coefficient <sup>1</sup> (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	15.0054	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7.6164	
3. (1) – (2)	7.3890	
4. Total allocated expenditure		114 982 094 901
5. Enlargement related expenditure <sup>2</sup> = (5a + 5b)		29 243 025 286
5a. Pre-accession expenditure		3 047 748 507
5b. Expenditure related to Article 4(1)(g)		26 195 276 779
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		85 739 069 616
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 181 273 373
8. United Kingdom's advantage <sup>3</sup>		319 474 318
9. Core United Kingdom's correction = (7) – (8)		3 861 799 055
10. Windfall gains deriving from traditional own resources <sup>4</sup>		61 357 780
11. Correction for the United Kingdom = (9) – (10)		3 800 441 275

<sup>1</sup> Rounded percentages.

<sup>2</sup> The amount of enlargement-related expenditure corresponds to: (i) payments made to the ten new Member States (which joined the Union on 1 May 2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2010, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the Union GDP deflator for years 2007-2010 (5a); and (ii) total allocated expenditure in those Member States, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section (5b). This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

<sup>3</sup> 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.

<sup>4</sup> These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

According to Article 4(2) of Decision 2007/436/EC, Euratom, during the period 2007-2013 the additional contribution of the United Kingdom resulting from the reduction of allocated expenditure by the expenditure related to enlargement as referred to in point (g) of paragraph 1 of that Article shall not exceed EUR 10 500 000 000, measured in 2004 prices. The corresponding figures are set out in the table below.

<b>2007-2012 UK corrections</b> <b>Difference in original amount in reference to EUR 10,5 billion</b> <b>threshold</b> <b>(ORD 2007 vs. ORD 2000), in EUR</b>	<b>Difference</b> <b>in current</b> <b>prices</b>	<b>Difference</b> <b>in constant</b> <b>2004 prices</b>
(A) 2007 UK correction	0	0
(B) 2008 UK correction	- 301 636 064	- 279 914 923
(C) 2009 UK correction	- 1 350 053 160	- 1 271 666 250
(D) 2010 UK correction	- 2 083 537 505	- 1.918.060.737
(E) 2011 UK correction	- 2 594 262 405	- 2.350.972.433
(F) 2012 UK correction	n/a	n/a
<b>(G) Sum of differences = (A) + (B) + (C) + (D) + (E) + (F)</b>	<b>- 6 329 489 133</b>	<b>- 5 820 614 343</b>

**TABLE 6**

**Calculation of the financing of the correction for the United Kingdom amounting to  
EUR – 3 800 441 275 (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	2.94	3.41	5.32		1.43	4.84	183 957 133
Bulgaria	0.30	0.35	0.54		0.15	0.49	18 771 128
Czech Republic	1.15	1.34	2.08		0.56	1.90	72 028 769
Denmark	1.94	2.25	3.50		0.94	3.19	121 255 644
Germany	20.59	23.90	0.00	- 17.92	0.00	5.97	227 039 988
Estonia	0.12	0.14	0.21		0.06	0.19	7 396 403
Ireland	0.98	1.14	1.78		0.48	1.62	61 443 558
Greece	1.68	1.95	3.04		0.82	2.77	105 155 515
Spain	8.27	9.60	14.96		4.02	13.62	517 658 498
France	1.,11	18.70	29.15		7.84	26.53	1 008 365 814
Italy	12.37	14.36	22.39		6.02	20.38	774 567 167
Cyprus	0.14	0.16	0.26		0.07	0.23	8 881 558
Latvia	0.15	0.17	0.27		0.07	0.25	9 323 752
Lithuania	0.24	0.28	0.43		0.12	0.39	14 924 392
Luxembourg	0.26	0.30	0.46		0.12	0.42	15 971 690
Hungary	0.84	0.97	1.51		0.41	1.38	52 296 874
Malta	0.05	0.06	0.09		0.02	0.08	3 033 098
Netherlands	4.85	5.63	0.00	- 4.22	0.00	1.41	53 463 603
Austria	2.32	2.69	0.00	- 2.02	0.00	0.67	25 548 480
Poland	3.04	3.52	5.49		1.48	5.00	190 114 628
Portugal	1.24	1.44	2.25		0.60	2.05	77 837 419
Romania	1.07	1.25	1.94		0.52	1.77	67 208 537
Slovenia	0.29	0.33	0.52		0.14	0.47	17 972 270
Slovakia	0.56	0.65	1.01		0.27	0.92	35 017 146
Finland	1.54	1.79	2.79		0.75	2.54	96 636 104
Sweden	3.13	3.64	0.00	- 2.73	0.00	0.91	34 572 107
United Kingdom	13.85	0.00	0.00		0.00	0.00	0
<b>Total</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>- 26.89</b>	<b>26.89</b>	<b>100.00</b>	<b>3 800 441 275</b>

The calculations are made to 15 decimal places.

TABLE 7

Summary of financing<sup>1</sup> 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							Share in total "national contributions" (%) (10)	Total own resources <sup>2</sup> (11) = (3) + (9)
	Net sugar sector levies (75 %) (1)	Net customs duties (75 %) (2)	Total net traditional own resources (75 %) (3)=(1)+(2)	Collection costs (25 % of gross TOR) (p.m.) (4)	VAT-based own resource (5)	GNI-based own resource (6)	Reduction in favour of Netherlands and Sweden (7)	United Kingdom correction (8)	Total "national contributions" (9) = (5)+(6)+(7)+(8)				
Belgium	6 600 000	1 754 400 000	1 761 000 000	587 000 000	509 177 700	2 709 915 716	24 892 630	183 957 133	3 427 943 179	3.21	5 188 943 179		
Bulgaria	400 000	55 100 000	55 500 000	18 500 000	54 002 100	276 521 897	2 540 063	18 771 128	351 835 188	0.33	407 335 188		
Czech Republic	3 400 000	223 600 000	227 000 000	75 666 667	212 024 700	1 061 072 706	9 746 757	72 028 769	1 354 872 932	1.27	1 581 872 932		
Denmark	3 400 000	341 500 000	344 900 000	114 966 667	298 102 200	1 786 245 365	16 408 018	121 255 644	2 222 011 227	2.08	2 566 911 227		
Germany	26 300 000	4 012 600 000	4 038 900 000	1 346 299 996	1 704 417 750	18 985 883 773	174 399 734	227 039 988	21 091 741 245	19.76	25 130 641 245		
Estonia	0	22 300 000	22 300 000	7 433 333	23 036 100	108 958 152	1 000 863	7 396 403	140 391 518	0.13	162 691 518		
Ireland	0	198 300 000	198 300 000	66 100 000	193 316 100	905 139 480	8 314 392	61 443 558	1 168 213 530	1.09	1 366 513 530		
Greece	1 400 000	208 300 000	209 700 000	69 900 000	302 495 700	1 549 070 579	14 229 388	105 155 515	1 970 951 182	1.85	2 180 651 182		
Spain	4 700 000	1 358 000 000	1 362 700 000	454 233 334	1 616 263 500	7 625 748 885	70 048 284	517 658 498	9 829 719 167	9.21	11 192 419 167		
France	30 900 000	1 710 700 000	1 741 600 000	580 533 333	2 898 884 700	14 854 473 588	136 449 600	1 008 365 814	18 898 173 702	17.71	20 639 773 702		
Italy	4 700 000	2 193 200 000	2 197 900 000	732 633 334	1 770 579 000	11 410 330 827	104 812 538	774 567 167	14 060 289 532	13.17	16 258 189 532		
Cyprus	0	29 600 000	29 600 000	9 866 667	27 943 500	130 836 309	1 201 831	8 881 558	168 863 198	0.16	198 463 198		
Latvia	0	21 400 000	21 400 000	7 133 333	19 515 600	137 350 383	1 261 667	9 323 752	167 451 402	0.16	188 851 402		
Lithuania	800 000	44 900 000	45 700 000	15 233 334	37 817 700	219 854 724	2 019 532	14 924 392	274 616 348	0.26	320 316 348		
Luxembourg	0	16 900 000	16 900 000	5 633 333	50 250 750	235 282 719	2 161 250	15 971 690	303 666 409	0.28	320 566 409		
Hungary	2 000 000	118 800 000	120 800 000	40 266 667	138 289 800	770 397 536	7 076 685	52 296 874	968 060 895	0.91	1 088 860 895		
Malta	0	12 400 000	12 400 000	4 133 333	9 542 850	44 681 277	410 431	3 033 098	57 667 656	0.05	70 067 656		

<sup>1</sup> p.m. (own resources + other revenue = total revenue = total expenditure);  
(126 015 355 796 + 3 072 687 152 = 129 088 042 948 = 129 088 42 948).

<sup>2</sup> Total own resources as percentage of GNI: (126 015 355 796) / (13 130 916 300 000) = 0.96 %; own resources ceiling as percentage of GNI: 1.23 %.

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments						Share in total "national contributions" (%)	Total own resources <sup>1</sup>
	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	GNI-based own resource	Reduction in favour of Netherlands and Sweden	United Kingdom correction	Total "national contributions"	(9)=(5)+(6)+(7)+(8)		
	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Netherlands	7 300 000	2 107 700 000	2 115 000 000	705 000 000	284 861 300	4 470 814 838	- 637 756 193	53 463 603	4 171 383 548	3.91	6 286 383 548	
Austria	3 200 000	180 700 000	183 900 000	61 300 000	305 991 675	2 136 453 900	19 624 949	25 548 480	2 487 619 004	2.33	2 671 519 004	
Poland	12 800 000	406 800 000	419 600 000	139 866 667	579 390 000	2 800 623 225	25 725 847	190 114 628	3 595 853 700	3.37	4 015 453 700	
Portugal	200 000	149 300 000	149 500 000	49 833 334	244 895 100	1 146 641 296	10 532 769	77 837 419	1 479 906 584	1.39	1 629 406 584	
Romania	1 000 000	120 900 000	121 900 000	40 633 333	155 340 900	990 064 739	9 094 495	67 208 537	1 221 708 671	1.14	1 343 608 671	
Slovenia	0	76 600 000	76 600 000	25 533 333	56 316 300	264 753 723	2 431 964	17 972 270	341 474 257	0.32	418 074 257	
Slovakia	1 400 000	122 000 000	123 400 000	41 133 334	68 128 500	515 845 800	4 738 435	35 017 146	623 729 881	0.58	747 129 881	
Finland	800 000	165 600 000	166 400 000	55 466 667	263 138 700	1 423 569 138	13 076 562	96 636 104	1 796 420 504	1.68	1 962 820 504	
Sweden	2 600 000	527 200 000	529 800 000	176 600 000	173 638 300	2 891 041 376	- 141 747 068	34 572 107	2 957 504 715	2.77	3 487 304 715	
United Kingdom	9 500 000	2 992 400 000	3 001 900 000	1 000 633 334	2 501 556 900	12 770 266 420	117 304 577	-3 800 441 275	11 588 686 622	10.86	14 590 586 622	
<b>Total</b>	<b>123 400 000</b>	<b>19 171 200 000</b>	<b>19 294 600 000</b>	<b>6 431 533 333</b>	<b>14 498 917 425</b>	<b>92 221 838 371</b>	<b>0</b>	<b>0</b>	<b>106 720 755 796</b>	<b>100.00</b>	<b>126 015 355 796</b>	

<sup>1</sup> Total own resources as percentage of GNI:  $(126\,015\,355\,796) / (13\,130\,916\,300\,000) = 0.96\%$ ; own resources ceiling as percentage of GNI:  $1.23\%$ .

## **B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING**



# REVENUE —

*Figures*

Title	Heading	Budget 2012	DAB No. 3/2012 Council position	New amount
1	OWN RESOURCES	127 512 323 810	-1 496 968 014	126 015 355 796
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	1 496 968 014	1 496 968 014
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 312 344 852		1 312 344 852
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	59 790 286		59 790 286
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	50 000 000		50 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	123 000 000		123 000 000
8	BORROWING AND LENDING OPERATIONS	384 000		384 000
9	MISCELLANEOUS REVENUE	30 200 000		30 200 000
<b>Total</b>		<b>129 088 042 948</b>		<b>129 088 042 948</b>

## TITLE 1 — OWN RESOURCES

*Figures*

Title Chapter	Heading	Budget 2012	DAB No. 3/2012 Council position	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM)	123 400 000		123 400 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM	19 171 200 000		19 171 200 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	14 498 917 425		14 498 917 425
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	93 718 806 385	-1 496 968 014	92 221 838 371
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI- BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN	0		0
<b>Title 1 — Total</b>		<b>127 512 323 810</b>	<b>-1 496 968 014</b>	<b>126 015 355 796</b>

**CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM**

*Figures*

Title Chapter Article Item	Heading	Budget 2012	DAB No. 3/2012 Council position	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM			
1 4 0	<i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom</i>	93 718 806 385	-1 496 968 014	92 221 838 371
	<b>Chapter 1 4 — Total</b>	<b>93 718 806 385</b>	<b>-1 496 968 014</b>	<b>92 221 838 371</b>

***Article 1 4 0 — Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom***

*Figures*

Budget 2012	DAB No. 3/2012 Council position	New amount
93 718 806 385	-1 496 968 014	92 221 838 371

*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 European 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 0.7023 %.

*Legal basis*

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(c) thereof.

<b>Member State</b>	<b>Budget 2012</b>	<b>DAB No. 3/2012 Council position</b>	<b>New amount</b>
Belgium	2 753 903 748	- 43 988 032	2 709 915 716
Bulgaria	281 010 470	- 4 488 573	276 521 897
Czech Republic	1 078 296 305	- 17 223 598	1 061 072 706
Denmark	1 815 240 147	- 28 994 783	1 786 245 365
Germany	19 294 067 399	- 308 183 629	18 985 883 773
Estonia	110 726 788	- 1 768 636	108 958 152
Ireland	919 831 931	- 14 692 451	905 139 480
Greece	1 574 215 481	- 25 144 902	1 549 070 579
Spain	7 749 531 954	- 123 783 068	7 625 748 885
France	15 095 595 129	- 241 121 542	14 854 473 588
Italy	11 595 546 179	- 185 215 352	11 410 330 827
Cyprus	132 960 077	- 2 123 767	130 836 309
Latvia	139 579 889	- 2 229 506	137 350 383
Lithuania	223 423 461	- 3 568 737	219 854 724
Luxembourg	239 101 888	- 3 819 168	235 282 719
Hungary	782 902 822	- 12 505 286	770 397 536
Malta	45 406 555	- 725 278	44 681 277
Netherlands	4 543 386 226	- 72 571 388	4 470 814 838
Austria	2 171 133 356	- 34 679 455	2 136 453 900
Poland	2 846 083 644	- 45 460 419	2 800 623 225
Portugal	1 165 253 865	- 18 612 569	1 146 641 296
Romania	1 006 135 718	- 16 070 979	990 064 739
Slovenia	269 051 272	- 4 297 549	264 753 723
Slovakia	524 219 139	- 8 373 338	515 845 800
Finland	1 446 676 869	- 23 107 732	1 423 569 138
Sweden	2 937 969 485	- 46 928 109	2 891 041 376
United Kingdom	12 977 556 588	- 207 290 168	12 770 266 420
<b>Article 1 4 0 — Total</b>	<b>93 718 806 385</b>	<b>-1 496 968 014</b>	<b>92 221 838 371</b>

## TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

*Figures*

Title Chapter	Heading	Budget 2012	DAB No. 3/2012 Council position	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.	1 496 968 014	1 496 968 014
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	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 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	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.
<b>Title 3 — Total</b>		<b>p.m.</b>	<b>1 496 968 014</b>	<b>1 496 968 014</b>

### CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

*Figures*

Title Chapter Article Item	Heading	Budget 2012	DAB No. 3/2012 Council position	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.	1 496 968 014	1 496 968 014
3 0 2	<i>Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions</i>	p.m.		p.m.
<b>Chapter 3 0 — Total</b>		<b>p.m.</b>	<b>1 496 968 014</b>	<b>1 496 968 014</b>

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

*Figures*

<b>Budget 2012</b>	<b>DAB No. 3/2012 Council position</b>	<b>New amount</b>
p.m.	1 496 968 014	1 496 968 014

*Remarks*

According to Article 15 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 34 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 15 of Regulation (EC, Euratom) No 1150/2000.

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 of Section III Commission.

*Legal basis*

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1).

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Article 15 thereof.

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 7 thereof.