



Council of the  
European Union

Brussels, 8 June 2017  
(OR. en)

9437/17

**BUDGET 18**

## **EXPLANATORY MEMORANDUM**

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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*

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### **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 <sup>1</sup> | Budget 2016 <sup>2</sup> | 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       |
| <b>Total expenditure<sup>3</sup></b>     | <b>134 490 371 363</b>   | <b>136 642 470 609</b>   | <b>- 1,57</b> |

**REVENUE**

| Description  | Budget 2017 <sup>1</sup> | Budget 2016 <sup>2</sup> | 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.                     | —               |
| <b>Total revenue for Titles 3 to 9</b>   | <b>9 176 922 689</b>     | <b>2 965 818 187</b>     | <b>+ 209,42</b> |
| 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 <sup>4</sup> | 125 313 448 674          | 133 676 652 422          | - 6,26          |
| <b>Total revenue<sup>3</sup></b>   | <b>134 490 371 363</b>   | <b>136 642 470 609</b>   | <b>- 1,57</b>   |

<sup>1</sup> 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.

<sup>2</sup> 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.

<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 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 <sup>1</sup> | 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                      |  |
| <b>Total</b>   | <b>64 774 479 000</b>      | <b>154 105 533 000</b>       |                     | <b>77 052 766 500</b>                                   | <b>64 591 871 500</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 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                          |
| <b>Total</b>   | <b>64 591 871 500</b>  |   | <b>16 598 937 750</b>                  |



**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 <sup>1</sup>                          | 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                                 |

<sup>1</sup> 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                |
| <b>Total</b>   | <b>-1 100 591 650</b> | <b>100,00</b>                | <b>1 100 591 650</b>                   | <b>0</b>                   |
| 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 <sup>1</sup> (%) | 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 <sup>2</sup>                                      |                              | 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 <sup>3</sup>   |                              | 1 524 007 149        |
| 9. Core United Kingdom's correction = (7) – (8)                                      |                              | 5 188 614 974        |
| 10. Windfall gains deriving from traditional own resources <sup>4</sup>              |                              | - 49 835 714         |
| 11. Correction for the United Kingdom = (9) – (10)                                   |                              | <b>5 238 450 688</b> |

<sup>1</sup> Rounded percentages.

<sup>2</sup> 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.

<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 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   |
| <b>Total</b>   | <b>100,00</b>                | <b>100,00</b>                     | <b>100,00</b>   | <b>-28,54</b>   | <b>28,54</b>                                     | <b>100,00</b>         | <b>5 238 450 688</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 |                        |  |                           |                                |   | Total own resources <sup>2</sup> |
|----------------|---------------------------------|---------------------------|--|---|--|------------------------|--|---------------------------|--------------------------------|---|----------------------------------|
|                | 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                      |

<sup>1</sup> 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).

<sup>2</sup> 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 <sup>1</sup> |
|----------------|---------------------------------|---------------------------|--|---|--|------------------------|--|---------------------------|--|---|----------------------------------|
|                | 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' (7) + (8) | 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                  |

<sup>1</sup> 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             |
|       | <b>Total</b>   | <b>134 490 371 363</b> |                                   | <b>134 490 371 363</b> |

## 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                      |
|               | <b>Title 1 — Total</b>  | <b>131 717 978 465</b> | <b>-6 404 529 791</b>             | <b>125 313 448 674</b> |



**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<br>Article Item | Heading  | Budget 2017           | Council position<br>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        |                       |                                      |                       |
| <b>1 4 0</b>                  | <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        |
|                               | <b>Chapter 1 4 — Total</b>   | <b>93 652 040 715</b> | <b>-6 404 529 791</b>                | <b>87 247 510 924</b> |

**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<br>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<br>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.                 |
|               | <b>Title 3 — Total</b>   | <b>p.m.</b> | <b>6 404 529 791</b>              | <b>6 404 529 791</b> |

### 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.                 |
|                            | <b>Chapter 3 0 — Total</b>   | <b>p.m.</b> | <b>6 404 529 791</b>              | <b>6 404 529 791</b> |

#### 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.