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From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
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Delegations will find attached document **COM(2015) 545 final**.

Encl.: **COM(2015) 545 final**



Brussels, 19.10.2015
COM(2015) 545 final

**DRAFT AMENDING BUDGET No 8
TO THE GENERAL BUDGET 2015**

**OWN RESOURCES
EUROPEAN DATA PROTECTION SUPERVISOR**

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 2015 adopted on 17 December 2014²,
- the amending budget No 1/2015³, adopted on 28 April 2015,
- the amending budget No 2/2015⁴, adopted on 7 July 2015,
- the amending budget No 3/2015⁵, adopted on 7 July 2015,
- the amending budget No 4/2015⁶, adopted on 7 July 2015,
- the amending budget No 5/2015⁷, adopted on 7 July 2015,
- the amending budget No 6/2015⁸, adopted on 14 October 2015,
- the amending budget No 7/2015⁹, adopted on 14 October 2015,

The European Commission hereby presents to the European Parliament and to the Council the Draft Amending Budget No 8 to the 2015 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 69, 13.3.2015, p. 1.

³ OJ L 189, 17.7.2015.

⁴ OJ L 261, 7.10.2015.

⁵ OJ L 261, 7.10.2015.

⁶ OJ L 261, 7.10.2015.

⁷ OJ L 261, 7.10.2015.

⁸ OJ L XXX, XX.XX.XXX.

⁹ OJ L XXX, XX.XX.XXX..

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1. INTRODUCTION

Draft Amending Budget (DAB) No 8 for the year 2015 concerns the following:

- A revision of the forecast of Traditional Own Resources (customs duties),
- The budgeting of the remainder of the 2014 VAT and GNI own resources balances,
- The budgeting of the 2015 VAT and GNI own resources balances,
- An update of the forecast for other revenue,
- A reduction of EUR 123 474 in both commitment and payment appropriation in the budget of the European Data Protection Supervisor.

The overall impact in terms of revenue, is a decrease in the GNI based contribution of EUR 9.4 billion.

2. OWN RESOURCES

In accordance with Article 16 of Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000¹⁰, the Commission has revised the forecasts for own resources. This refers in particular to traditional own resources and to VAT (value added tax) and GNI (gross national income) balances.

2.1. Traditional Own Resources

The Commission proposes to increase Traditional Own Resources (TOR) by EUR 800 million in chapter 12 of revenue to reflect the trend in custom duties made available to the budget up to now. If new data for the last quarter of the year imply significant changes to this estimation, the Commission might revise its figures in the course of the budgetary procedure.

2.2. VAT and GNI own resources balances

Remainder of the 2014 VAT and GNI balances

In November 2014, the Commission calculated the VAT and GNI balances for the year 2013 and previous years. In principle, these balances should have been entered into the own resources account on the first working day of December 2014. Given the fact that these balances were exceptionally high (9.5 billion EUR) and on the basis of the Commission's proposal, the Council adopted on 18 December 2014 Regulation (EU, Euratom) No 1377/2014¹¹ which allowed retroactively Member States, under certain conditions, to defer making available the amounts of VAT and GNI balances until the first working day of September 2015.

Member States wishing to benefit from a deferred making available transmitted before the first working day of December 2014 a formal request with a payment schedule to the Commission. On this basis, 6 Member States deferred their payments until 2015.

¹⁰ OJ L 130, 31.5.2000, p. 1.

¹¹ OJ L 367, 23.12.2014, p. 14.

On 17 December 2014 the European Parliament and Council adopted AB5/2014¹², which integrated the VAT and GNI balances made available in 2014 in the budget 2014 for an amount of about 4 billion EUR.

By 1 September 2015, all deferred payments of the VAT and GNI balances were made available. Therefore, the Commission proposes to enter an amount of EUR 5 723,9 million (a negative amount of EUR 211 million for the VAT balances in chapter 31 and a positive amount of EUR 5 934,9 million for the GNI balances in chapter 32).

2015 VAT and GNI balances

For the first working day of December 2015, Member States have to make available the VAT and GNI own resources balances for 2014 and earlier years. As far as the VAT and GNI own resources balances of previous years are concerned, and on the basis of the available information, the Commission proposes to enter an amount of EUR 18, 2 million for the VAT balances and of EUR 1 391,2 million for the GNI balances, having a global impact of EUR 1 409,4 million, which reduces the Member States' GNI contributions accordingly¹³. This positive amount relates to chapters 31¹⁴ and 32¹⁵ of the revenue side of the budget.

At this stage the calculations for Member States' balances are still provisional because of the on-going verification of VAT and GNI data. This may lead the Commission to revise the figures in the course of the procedure for this DAB.

2.3. Other Revenue

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 1 470 million. The detail by line is shown in the table below.

Revenue lines	Budget 2015	DAB 8/2015	New amount
5 2 1 — Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission	10 000 000	40 000 000	50 000 000
7 0 0 0 — Interest due on late payments into the accounts held with the treasuries of the Member States	5 000 000	5 000 000	10 000 000
7 0 1 — Interest on late payments and other interest on fines	15 000 000	30 000 000	45 000 000
7 1 0 — Fines, periodic penalty payments and other penalties	100 000 000	1 315 000 000	1 415 000 000
7 1 2 — Penalty payments and lump sums imposed on a Member State for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaty	p.m.	50 000 000	50 000 000
8 1 0 — Capital repayments and interest in respect of special loans and risk capital granted in the framework of financial cooperation with Mediterranean third countries	p.m.	30 000 000	30 000 000

¹² OJ L 73, 17.3.2015, p. 468.

¹³ The budgeting of this amount is intended to counterbalance the financial impact for the Member States for the VAT and GNI balances they have to make available on the first working day of December 2015.

¹⁴ Balances and adjustment of balances based on VAT for the previous financial years resulting from application of article 10(4), (5) and (8) of Regulation (EC, EURATOM) No 1150/2000.

¹⁵ Balances and adjustment of balances based on gross national income/product for the previous financial years as a result of the application of article 10(6) to (8) of Regulation (EC, EURATOM) No 1150/2000.

Total	130 000 000	1 470 000 000	1 600 000 000
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2.4. GNI own resources contributions

Taking into account the revised forecasts for traditional own resources, VAT and GNI balances, the increased other revenue, as set out above, and the decreased payment appropriations for the European Data Protection Supervisor, the resulting overall impact on Member States' GNI contributions of this DAB 8/2015 is a decrease of EUR 9 403,4 million.

Member State	Amending budget No. 6/2015	Draft amending budget No. 8/2015	New amount
Belgium	2 948 138 218	- 271 023 955	2 677 114 263
Bulgaria	300 569 728	- 27 631 539	272 938 189
Czech Republic	1 042 222 019	- 95 812 038	946 409 981
Denmark	1 961 742 240	- 180 344 034	1 781 398 206
Germany	21 864 405 229	-2 010 006 699	19 854 398 530
Estonia	142 812 302	- 13 128 812	129 683 490
Ireland	1 170 159 800	- 107 573 428	1 062 586 372
Greece	1 281 873 093	- 117 843 293	1 164 029 800
Spain	7 815 907 916	- 718 520 678	7 097 387 238
France	15 814 431 821	-1 453 829 344	14 360 602 477
Croatia	302 256 027	- 27 786 561	274 469 466
Italy	11 502 867 468	-1 057 464 881	10 445 402 587
Cyprus	118 108 966	- 10 857 822	107 251 144
Latvia	179 251 974	- 16 478 732	162 773 242
Lithuania	265 124 885	- 24 373 075	240 751 810
Luxembourg	220 672 982	- 20 286 587	200 386 395
Hungary	749 838 714	- 68 933 082	680 905 632
Malta	57 924 570	- 5 325 038	52 599 532
Netherlands	4 802 411 377	- 441 488 298	4 360 923 079
Austria	2 333 565 332	- 214 525 934	2 119 039 398
Poland	2 913 421 073	- 267 832 388	2 645 588 685
Portugal	1 245 527 807	- 114 502 050	1 131 025 757
Romania	1 106 037 387	- 101 678 620	1 004 358 767
Slovenia	267 427 364	- 24 584 744	242 842 620
Slovakia	537 365 257	- 49 400 281	487 964 976
Finland	1 452 033 370	- 133 486 220	1 318 547 150
Sweden	3 135 321 563	- 288 231 821	2 847 089 742
United Kingdom	16 756 318 720	-1 540 417 520	15 215 901 200
Article 1 4 0 — Total	102 287 737 202	-9 403 367 474	92 884 369 728

3. EUROPEAN DATA PROTECTION SUPERVISOR (SECTION IX)

In accordance with article 41(2) of the Financial Regulation, the European Data Protection Supervisor (EDPS) has requested that the Commission present a draft amending budget on its behalf. The purpose is to reduce by EUR 123 474 both commitment and payment appropriations (non-differentiated expenditure).

The selection procedure of the new European Data Protection Supervisor and the Assistant was not completed when preparing the draft budget for year 2015. Therefore, it was decided to take a prudent approach and request the necessary appropriations to cover for the most expensive scenario, i.e. the replacement of both EDPS members. Finally, the former Assistant EDPS was appointed as the new EDPS, and consequently a part of the temporary allowances will remain unused (EUR 56 160).

Further to amending budgets adopted by the Management Board of the Translation Centre, a total of EUR 67 314 was reimbursed to the EDPS this year. This extra assigned revenue was not foreseen in its estimates, and will reduce accordingly the need for fresh appropriations. As a result, on the basis of

the principle of sound financial management, the EDPS considers that it should be given back to the EU general budget.