



Brussels, 3 September 2019  
(OR. en)

11730/19

BUDGET 19

## EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 1 to the general budget for 2019: Entering the surplus of the financial year 2018  
- Council position of 3 September 2019

### I. INTRODUCTION

On 15 April 2019<sup>1</sup>, the Commission submitted to the Council draft amending budget (DAB) No 1 to the general budget for 2019 concerning the budgeting of the surplus resulting from the implementation of the budget year 2018.

The implementation of the budget year 2018 shows a *surplus* of EUR 1 802 988 329 resulting from:

- a) a positive outturn in the *revenue part of the budget* (+EUR 1 274.59 million) of which:
- |  |                       |
|--|-----------------------|
| – Title 1 (Own resources):                       | -EUR 34.08 million    |
| – Title 3 (Surpluses, balances and adjustments): | +EUR 25.71 million    |
| – Title 7 (Interest on late payments and fines): | +EUR 1 312.64 million |
| – Other titles                                   | -EUR 29.68 million    |

<sup>1</sup> All language versions were available on 29 April 2019.

- b) an under-implementation on the *expenditure side of the budget* (-EUR 528.40 million), notably of:
- appropriations authorised in the 2018 budget (Commission and other institutions): -EUR 398.14 million
  - cancellation of appropriations carried over from 2017 (Commission and other institutions): -EUR 129.70 million
  - exchange rate variations -EUR 0.56 million

The budgeting of this surplus will diminish accordingly the global contribution of Member States to the financing of the EU budget in 2019.

## II. CONCLUSION

On 3 September 2019, the Council adopted its position on DAB No 1 to the general budget for 2019 as set out in the ANNEX.

# TECHNICAL ANNEX

# VOLUME 1

## TOTAL REVENUE

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

## FINANCING OF THE GENERAL BUDGET

### Appropriations to be covered during the financial year 2019 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 2019 <sup>1</sup>	Budget 2018 <sup>2</sup>	Change (%)
1. Smart and inclusive growth	67 556 947 173	66 622 586 101	+ 1,40
2. Sustainable growth: natural resources	57 399 857 331	56 040 990 930	+ 2,42
3. Security and citizenship	3 527 434 894	2 980 707 175	+ 18,34
4. Global Europe	9 358 295 603	8 906 075 154	+ 5,08
5. Administration	9 944 904 743	9 666 318 627	+ 2,88
6. Compensation	p.m.	p.m.	—
Special instruments	411 500 000	551 238 311	- 25,35
<b>Total expenditure<sup>3</sup></b>	<b>148 198 939 744</b>	<b>144 767 916 298</b>	<b>+ 2,37</b>

#### REVENUE

Description	Budget 2019 <sup>4</sup>	Budget 2018 <sup>5</sup>	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 894 392 136	1 848 645 936	+ 2,47
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 802 988 329	555 542 325	224,55%
Repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	p.m.	—
Net balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1, 3 2 and 3 3)	p.m.	p.m.	—
<b>Total revenue for Titles 3 to 9</b>	<b>3 697 380 465</b>	<b>2 404 188 261</b>	<b>53,79%</b>
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	21 471 164 786	20 071 660 637	+ 6,97
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 738 667 150	17 148 885 750	+ 3,44
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	105 291 727 343	105 143 181 650	+0,14%
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom <sup>6</sup>	144 501 559 279	142 363 728 037	+ 1,50%
<b>Total revenue<sup>7</sup></b>	<b>148 198 939 744</b>	<b>144 767 916 298</b>	<b>+ 2,37</b>

<sup>1</sup> The figures in this column correspond to those in the 2019 budget (OJ L 67, 07.3.2019, p. 1) plus draft amending budget No 1/2019.

<sup>2</sup> The figures in this column correspond to those in the 2018 budget (OJ L 57, 28.2.2018, p. 1) plus amending budgets No 1 to 6/2018.

<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 figures in this column correspond to those in the 2019 budget (OJ L 67, 07.3.2019, p. 1) plus draft amending budget No 1/2019.

<sup>5</sup> The figures in this column correspond to those in the 2018 budget (OJ L 57, 28.2.2018, p. 1) plus amending budgets No 1 to 6/2018.

<sup>6</sup> The own resources for the 2019 budget are determined on the basis of the budget forecasts adopted at the 172nd meeting of the Advisory Committee on Own Resources on 18 May 2018.

<sup>7</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'.

**TABLE 1**

Calculation of capping of harmonised value added tax (VAT) bases 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	1 989 585 000	4 679 416 000	50	2 339 708 000	1 989 585 000	
Bulgaria	272 398 000	560 582 000	50	280 291 000	272 398 000	
Czechia	877 322 000	2 065 115 000	50	1 032 557 500	877 322 000	
Denmark	1 185 878 000	3 152 706 000	50	1 576 353 000	1 185 878 000	
Germany	14 536 249 000	35 982 561 000	50	17 991 280 500	14 536 249 000	
Estonia	128 053 000	257 028 000	50	128 514 000	128 053 000	
Ireland	914 233 000	2 675 262 000	50	1 337 631 000	914 233 000	
Greece	741 390 000	1 905 067 000	50	952 533 500	741 390 000	
Spain	5 360 813 000	12 583 950 000	50	6 291 975 000	5 360 813 000	
France	10 852 241 000	24 860 707 000	50	12 430 353 500	10 852 241 000	
Croatia	324 392 000	523 831 000	50	261 915 500	261 915 500	Croatia
Italy	7 055 469 000	18 254 639 000	50	9 127 319 500	7 055 469 000	
Cyprus	136 197 000	208 009 000	50	104 004 500	104 004 500	Cyprus
Latvia	123 359 000	302 863 000	50	151 431 500	123 359 000	
Lithuania	185 291 000	447 842 000	50	223 921 000	185 291 000	
Luxembourg	289 706 000	411 279 000	50	205 639 500	205 639 500	Luxembourg
Hungary	565 635 000	1 347 946 000	50	673 973 000	565 635 000	
Malta	79 227 000	121 027 000	50	60 513 500	60 513 500	Malta
Netherlands	3 256 005 000	8 026 206 000	50	4 013 103 000	3 256 005 000	
Austria	1 768 667 000	4 020 784 000	50	2 010 392 000	1 768 667 000	
Poland	2 141 803 000	5 032 082 000	50	2 516 041 000	2 141 803 000	
Portugal	1 006 896 000	2 033 044 000	50	1 016 522 000	1 006 896 000	
Romania	786 275 000	2 124 033 000	50	1 062 016 500	786 275 000	
Slovenia	220 311 000	484 434 000	50	242 217 000	220 311 000	
Slovakia	323 242 000	950 305 000	50	475 152 500	323 242 000	
Finland	1 015 131 000	2 441 633 000	50	1 220 816 500	1 015 131 000	
Sweden	2 067 817 000	4 810 454 000	50	2 405 227 000	2 067 817 000	
United Kingdom	11 052 790 000	24 198 305 000	50	12 099 152 500	11 052 790 000	
<b>Total</b>	<b>69 256 375 000</b>	<b>164 461 110 000</b>		<b>82 230 555 000</b>	<b>69 058 926 000</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 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	1 989 585 000	0,30	596 875 500
Bulgaria	272 398 000	0,30	81 719 400
Czechia	877 322 000	0,30	263 196 600
Denmark	1 185 878 000	0,30	355 763 400
Germany	14 536 249 000	0,15	2 180 437 350
Estonia	128 053 000	0,30	38 415 900
Ireland	914 233 000	0,30	274 269 900
Greece	741 390 000	0,30	222 417 000
Spain	5 360 813 000	0,30	1 608 243 900
France	10 852 241 000	0,30	3 255 672 300
Croatia	261 915 500	0,30	78 574 650
Italy	7 055 469 000	0,30	2 116 640 700
Cyprus	104 004 500	0,30	31 201 350
Latvia	123 359 000	0,30	37 007 700
Lithuania	185 291 000	0,30	55 587 300
Luxembourg	205 639 500	0,30	61 691 850
Hungary	565 635 000	0,30	169 690 500
Malta	60 513 500	0,30	18 154 050
Netherlands	3 256 005 000	0,15	488 400 750
Austria	1 768 667 000	0,30	530 600 100
Poland	2 141 803 000	0,30	642 540 900
Portugal	1 006 896 000	0,30	302 068 800
Romania	786 275 000	0,30	235 882 500
Slovenia	220 311 000	0,30	66 093 300
Slovakia	323 242 000	0,30	96 972 600
Finland	1 015 131 000	0,30	304 539 300
Sweden	2 067 817 000	0,15	310 172 550
United Kingdom	11 052 790 000	0,30	3 315 837 000
<b>Total</b>	<b>69 058 926 000</b>		<b>17 738 667 150</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	4 679 416 000		2 995 868 103
Bulgaria	560 582 000		358 897 292
Czechia	2 065 115 000		1 322 133 394
Denmark	3 152 706 000		2 018 433 784
Germany	35 982 561 000		23 036 850 485
Estonia	257 028 000		164 555 147
Ireland	2 675 262 000		1 712 763 322
Greece	1 905 067 000		1 219 667 039
Spain	12 583 950 000		8 056 529 792
France	24 860 707 000		15 916 387 668
Croatia	523 831 000		335 368 470
Italy	18 254 639 000		11 687 033 320
Cyprus	208 009 000		133 172 073
Latvia	302 863 000	0,6402226 <sup>1</sup>	193 899 752
Lithuania	447 842 000		286 718 591
Luxembourg	411 279 000		263 310 130
Hungary	1 347 946 000		862 985 558
Malta	121 027 000		77 484 226
Netherlands	8 026 206 000		5 138 558 859
Austria	4 020 784 000		2 574 196 980
Poland	5 032 082 000		3 221 652 863
Portugal	2 033 044 000		1 301 600 813
Romania	2 124 033 000		1 359 854 032
Slovenia	484 434 000		310 145 618
Slovakia	950 305 000		608 406 784
Finland	2 441 633 000		1 563 188 745
Sweden	4 810 454 000		3 079 761 598
United Kingdom	24 198 305 000		15 492 302 905
<b>Total</b>	<b>164 461 110 000</b>		<b>105 291 727 343</b>

<sup>1</sup> Calculation of rate:  $(105\,291\,727\,343) / (164\,461\,110\,000) = 0,640222648035149$

**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		2,85	31 777 303	31 777 303
Bulgaria		0,34	3 806 839	3 806 839
Czechia		1,26	14 023 927	14 023 927
Denmark	- 143 750 903	1,92	21 409 615	- 122 341 288
Germany		21,88	244 352 877	244 352 877
Estonia		0,16	1 745 444	1 745 444
Ireland		1,63	18 167 355	18 167 355
Greece		1,16	12 937 061	12 937 061
Spain		7,65	85 455 962	85 455 962
France		15,12	168 825 817	168 825 817
Croatia		0,32	3 557 268	3 557 268
Italy		11,10	123 964 872	123 964 872
Cyprus		0,13	1 412 562	1 412 562
Latvia		0,18	2 056 703	2 056 703
Lithuania		0,27	3 041 237	3 041 237
Luxembourg		0,25	2 792 942	2 792 942
Hungary		0,82	9 153 725	9 153 725
Malta		0,07	821 879	821 879
Netherlands	- 768 514 443	4,88	54 504 918	- 714 009 525
Austria		2,44	27 304 620	27 304 620
Poland		3,06	34 172 212	34 172 212
Portugal		1,24	13 806 137	13 806 137
Romania		1,29	14 424 031	14 424 031
Slovenia		0,29	3 289 728	3 289 728
Slovakia		0,58	6 453 397	6 453 397
Finland		1,48	16 580 811	16 580 811
Sweden	- 204 568 593	2,92	32 667 165	- 171 901 428
United Kingdom		14,71	164 327 532	164 327 532
<b>Total</b>	<b>-1 116 833 939</b>	<b>100,00</b>	<b>1 116 833 939</b>	<b>0</b>
EU GDP price deflator, in EUR (spring 2018 economic forecast) : (a) 2011 EU-27 = 100,0000 / (b) 2013 EU-27 = 103,0034 (c) 2013 EU-28 = 102,9950 / (d) 2019 EU-28 = 110,5686				
Lump sum for Netherlands: in 2019 prices: 695 000 000 EUR × [ (b/a) × (d/c) ] = 768 514 433 EUR				
Lump sum for Sweden: in 2019 prices: 185 000 000 EUR × [ (b/a) × (d/c) ] = 204 568 593 EUR				
Lump sum for Denmark: in 2019 prices: 130 000 000 EUR × [ (b/a) × (d/c) ] = 143 750 903 EUR				

**TABLE 5**

Correction of budgetary imbalances for the United Kingdom for the year 2018 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	16,1945	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3577	
3. (1) – (2)	8,8368	
4. Total allocated expenditure		127 599 039 596
5. Enlargement related expenditure <sup>2</sup>		27 076 886 462
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		100 522 153 134
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 862 761 188
8. United Kingdom's advantage <sup>3</sup>		854 326 562
9. Core United Kingdom's correction = (7) – (8)		5 008 434 626
10. Windfall gains deriving from traditional own resources <sup>4</sup>		- 15 094 049
11. Correction for the United Kingdom = (9) – (10)		<b>5 023 528 676</b>

**TABLE 6**

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 023 528 676 (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	2,85	3,34	5,35		1,51	4,85	243 566 504
Bulgaria	0,34	0,40	0,64		0,18	0,58	29 178 641
Czechia	1,26	1,47	2,36		0,67	2,14	107 490 516
Denmark	1,92	2,25	3,61		1,02	3,27	164 100 302
Germany	21,88	25,65	0,00	-19,24	0,00	6,41	322 179 902
Estonia	0,16	0,18	0,29		0,08	0,27	13 378 467
Ireland	1,63	1,91	3,06		0,86	2,77	139 249 046
Greece	1,16	1,36	2,18		0,62	1,97	99 159 919

<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 Union 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).

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
Spain	7,65	8,97	14,39		4,07	13,04	655 002 400
France	15,12	17,72	28,44		8,03	25,76	1 294 015 214
Croatia	0,32	0,37	0,60		0,17	0,54	27 265 728
Italy	11,10	13,01	20,88		5,90	18,91	950 165 278
Cyprus	0,13	0,15	0,24		0,07	0,22	10 826 997
Latvia	0,18	0,22	0,35		0,10	0,31	15 764 207
Lithuania	0,27	0,32	0,51		0,14	0,46	23 310 454
Luxembourg	0,25	0,29	0,47		0,13	0,43	21 407 327
Hungary	0,82	0,96	1,54		0,44	1,40	70 161 425
Malta	0,07	0,09	0,14		0,04	0,13	6 299 530
Netherlands	4,88	5,72	0,00	-4,29	0,00	1,43	71 864 875
Austria	2,44	2,87	0,00	-2,15	0,00	0,72	36 001 212
Poland	3,06	3,59	5,76		1,63	5,21	261 922 988
Portugal	1,24	1,45	2,33		0,66	2,11	105 821 201
Romania	1,29	1,51	2,43		0,69	2,20	110 557 235
Slovenia	0,29	0,35	0,55		0,16	0,50	25 215 090
Slovakia	0,58	0,68	1,09		0,31	0,98	49 463 964
Finland	1,48	1,74	2,79		0,79	2,53	127 088 512
Sweden	2,92	3,43	0,00	-2,57	0,00	0,86	43 071 742
United Kingdom	14,71	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>-28,25</b>	<b>28,25</b>	<b>100,00</b>	<b>5 023 528 676</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	p.m.	2 231 751 142	2 231 751 142	557 937 786	596 875 500	2 995 868 103	31 777 303	243 566 504	3 868 087 410	3,14	6 099 838 552	
Bulgaria	p.m.	85 589 891	85 589 891	21 397 473	81 719 400	358 897 292	3 806 839	29 178 641	473 602 172	0,38	559 192 063	
Czechia	p.m.	282 787 246	282 787 246	70 696 812	263 196 600	1 322 133 394	14 023 927	107 490 516	1 706 844 437	1,39	1 989 631 683	
Denmark	p.m.	360 488 843	360 488 843	90 122 211	355 763 400	2 018 433 784	- 122 341 288	164 100 302	2 415 956 198	1,96	2 776 445 041	
Germany	p.m.	4 316 437 269	4 316 437 269	1 079 109 313	2 180 437 350	23 036 850 485	244 352 877	322 179 902	25 783 820 614	20,96	30 100 257 883	
Estonia	p.m.	32 355 040	32 355 040	8 088 760	38 415 900	164 555 147	1 745 444	13 378 467	218 094 958	0,18	250 449 998	
Ireland	p.m.	304 670 375	304 670 375	76 167 594	274 269 900	1 712 763 322	18 167 355	139 249 046	2 144 449 623	1,74	2 449 119 998	
Greece	p.m.	171 054 793	171 054 793	42 763 698	222 417 000	1 219 667 039	12 937 061	99 159 919	1 554 181 019	1,26	1 725 235 812	
Spain	p.m.	1 628 890 605	1 628 890 605	407 222 651	1 608 243 900	8 056 529 792	85 455 962	655 002 400	10 405 232 054	8,46	12 034 122 659	
France	p.m.	1 685 105 856	1 685 105 856	421 276 464	3 255 672 300	15 916 387 668	168 825 817	1 294 015 214	20 634 900 999	16,77	22 320 006 855	
Croatia	p.m.	46 087 877	46 087 877	11 521 969	78 574 650	335 368 470	3 557 268	27 265 728	444 766 116	0,36	490 853 993	
Italy	p.m.	1 930 311 295	1 930 311 295	482 577 824	2 116 640 700	11 687 033 320	123 964 872	950 165 278	14 877 804 170	12,09	16 808 115 465	

<sup>1</sup> p.m. (own resources + other revenue = total revenue = total expenditure); (144 501 559 279 + 3 697 380 465 = 148 198 939 744 = 148 198 939 744).

<sup>2</sup> Total own resources as percentage of GNI: (144 501 559 279) / (16 446 111 000 000) = 0,88 %; own resources ceiling as percentage of GNI: 1,20 %.

Cyprus	p.m.	23 314 503	23 314 503	5 828 626	31 201 350	133 172 073	1 412 562	10 826 997	176 612 982	0,14	199 927 485
Latvia	p.m.	36 460 118	36 460 118	9 115 030	37 007 700	193 899 752	2 056 703	15 764 207	248 728 362	0,20	285 188 480
Lithuania	p.m.	85 705 837	85 705 837	21 426 459	55 587 300	286 718 591	3 041 237	23 310 454	368 657 582	0,30	454 363 419
Luxembourg	p.m.	23 145 219	23 145 219	5 786 305	61 691 850	263 310 130	2 792 942	21 407 327	349 202 249	0,28	372 347 468
Hungary	p.m.	158 338 358	158 338 358	39 584 590	169 690 500	862 985 558	9 153 725	70 161 425	1 111 991 208	0,90	1 270 329 566
Malta	p.m.	12 601 119	12 601 119	3 150 280	18 154 050	77 484 226	821 879	6 299 530	102 759 685	0,08	115 360 804
Netherlands	p.m.	2 634 190 508	2 634 190 508	658 547 627	488 400 750	5 138 558 859	- 714 009 525	71 864 875	4 984 814 959	4,05	7 619 005 467
Austria	p.m.	225 447 080	225 447 080	56 361 770	530 600 100	2 574 196 980	27 304 620	36 001 212	3 168 102 912	2,58	3 393 549 992
Poland	p.m.	718 731 428	718 731 428	179 682 857	642 540 900	3 221 652 863	34 172 212	261 922 988	4 160 288 963	3,38	4 879 020 391
Portugal	p.m.	169 070 922	169 070 922	42 267 731	302 068 800	1 301 600 813	13 806 137	105 821 201	1 723 296 951	1,40	1 892 367 873
Romania	p.m.	172 620 830	172 620 830	43 155 208	235 882 500	1 359 854 032	14 424 031	110 557 235	1 720 717 798	1,40	1 893 338 628
Slovenia	p.m.	70 154 687	70 154 687	17 538 672	66 093 300	310 145 618	3 289 728	25 215 090	404 743 736	0,33	474 898 423
Slovakia	p.m.	96 311 277	96 311 277	24 077 819	96 972 600	608 406 784	6 453 397	49 463 964	761 296 745	0,62	857 608 022
Finland	p.m.	148 161 643	148 161 643	37 040 411	304 539 300	1 563 188 745	16 580 811	127 088 512	2 011 397 368	1,63	2 159 559 011
Sweden	p.m.	545 422 296	545 422 296	136 355 574	310 172 550	3 079 761 598	- 171 901 428	43 071 742	3 261 104 462	2,65	3 806 526 758
United Kingdom	p.m.	3 275 958 729	3 275 958 729	818 989 682	3 315 837 000	15 492 302 905	164 327 532	-5 023 528 676	13 948 938 761	11,34	17 224 897 490
<b>Total</b>	<b>p.m.</b>	<b>21 471 164 786</b>	<b>21 471 164 786</b>	<b>5 367 791 196</b>	<b>17 738 667 150</b>	<b>105 291 727 343</b>	<b>0</b>	<b>0</b>	<b>123 030 394 493</b>	<b>100,00</b>	<b>144 501 559 279</b>

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

# REVENUE —

Figures

Title	Heading	Budget 2019	Council position on DAB No 1/2019	New amount
1	OWN RESOURCES	146 304 547 608	-1 802 988 329	144 501 559 279
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	1 802 988 329	1 802 988 329
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 606 517 342		1 606 517 342
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	25 050 050		25 050 050
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	130 000 000		130 000 000
7	DEFAULT INTEREST AND FINES	115 000 000		115 000 000
8	BORROWING AND LENDING OPERATIONS	2 823 744		2 823 744
9	MISCELLANEOUS REVENUE	15 001 000		15 001 000
	<b>Total</b>	<b>148 198 939 744</b>		<b>148 198 939 744</b>

## TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2019	Council position on DAB No 1/2019	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)	p.m.		p.m.
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	21 471 164 786		21 471 164 786
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	17 738 667 150		17 738 667 150
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	107 094 715 672	-1 802 988 329	105 291 727 343
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>146 304 547 608</b>	<b>-1 802 988 329</b>	<b>144 501 559 279</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 Article Item	Heading	Budget 2019	Council position on DAB No 1/2019	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>	<b>Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom</b>	107 094 715 672	-1 802 988 329	105 291 727 343
	<b>Chapter 1 4 — Total</b>	<b>107 094 715 672</b>	<b>-1 802 988 329</b>	<b>105 291 727 343</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 2019	Council position on DAB No 1/2019	New amount
107 094 715 672	-1 802 988 329	105 291 727 343

### 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 0,6402 %.

### 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 2019	Council position on DAB No 1/2019	New amount
Belgium	3 047 168 574	-51 300 471	2 995 868 103
Bulgaria	365 042 957	-6 145 665	358 897 292
Czechia	1 344 773 264	-22 639 870	1 322 133 394
Denmark	2 052 996 922	-34 563 138	2 018 433 784
Germany	23 431 327 562	-394 477 077	23 036 850 485
Estonia	167 372 947	-2 817 800	164 555 147
Ireland	1 742 092 238	-29 328 916	1 712 763 322
Greece	1 240 552 303	-20 885 264	1 219 667 039
Spain	8 194 487 726	-137 957 934	8 056 529 792
France	16 188 935 777	-272 548 109	15 916 387 668
Croatia	341 111 233	-5 742 763	335 368 470
Italy	11 887 159 058	-200 125 738	11 687 033 320
Cyprus	135 452 477	-2 280 404	133 172 073
Latvia	197 220 041	-3 320 289	193 899 752
Lithuania	291 628 286	-4 909 695	286 718 591
Luxembourg	267 818 985	-4 508 855	263 310 130
Hungary	877 763 099	-14 777 541	862 985 558
Malta	78 811 046	-1 326 820	77 484 226
Netherlands	5 226 550 213	-87 991 354	5 138 558 859
Austria	2 618 276 863	-44 079 883	2 574 196 980
Poland	3 276 819 614	-55 166 751	3 221 652 863
Portugal	1 323 889 089	-22 288 276	1 301 600 813
Romania	1 383 139 821	-23 285 789	1 359 854 032
Slovenia	315 456 472	-5 310 854	310 145 618
Slovakia	618 824 984	-10 418 200	608 406 784
Finland	1 589 956 385	-26 767 640	1 563 188 745
Sweden	3 132 498 640	-52 737 042	3 079 761 598
United Kingdom	15 757 589 096	-265 286 191	15 492 302 905
<b>Article 1 4 0 — Total</b>	<b>107 094 715 672</b>	<b>-1 802 988 329</b>	<b>105 291 727 343</b>

## TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2019	Council position on DAB No 1/2019	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.	1 802 988 329	1 802 988 329
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>1 802 988 329</b>	<b>1 802 988 329</b>

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

Figures

Title Chapter Article Item	Heading	Budget 2019	Council position on DAB No 1/2019	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.	1 802 988 329	1 802 988 329
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>1 802 988 329</b>	<b>1 802 988 329</b>

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

### Figures

Budget 2019	Council position on DAB No 1/2019	New amount
p.m.	1 802 988 329	1 802 988 329

### 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

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.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1) and in particular Article 18 thereof.