



EUROPEAN COMMISSION

DOCUMENTS

DRAFT **General budget** **of the European Union** **for the financial year 2018**

GENERAL STATEMENT OF REVENUE

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- B. **General statement of revenue by budget heading**
- C. **Establishment plan staff**
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All amounts in this budget document are expressed in euro unless otherwise indicated.

Any revenue provided for in Article 21(2) and (3) of the Financial Regulation, entered in Titles 5 and 6 of the statement of revenue, may lead to additional appropriations being entered on the headings which bore the initial expenditure giving rise to the corresponding revenue.

Figures for outturn refer to all authorised appropriations, including budget appropriations, additional appropriations and earmarked revenue.

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**DRAFT GENERAL BUDGET
OF THE EUROPEAN UNION FOR
THE FINANCIAL YEAR 2018**

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A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

INTRODUCTION

The general budget of the Union is the instrument which sets out and authorises the total amount of revenue and expenditure deemed necessary for the European Union and the European Atomic Energy Community for each year.

The budget is established and implemented in compliance with the principles of unity, budgetary accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency.

- The *principle of unity* and the *principle of budgetary accuracy* mean that all revenue and expenditure of the Union when it is charged to the budget must be incorporated in a single document.
- The *principle of annuality* means that the budget is adopted for one budgetary year at a time and that both commitment and payment appropriations for the current budgetary year must, in principle, be used in the course of the year.
- The *principle of equilibrium* means that forecasts of revenue for the budgetary year must be equal to payment appropriations for that year; borrowing to cover any budget deficit which may arise is not compatible with the own resources system and will not be authorised.
- In accordance with the *principle of unit of account*, the budget is drawn up and implemented in euros and the accounts shall be presented in euros.
- The *principle of universality* means that total revenue is to cover total payment appropriations with the exception of a limited number of revenue items which are assigned to particular items of expenditure. Revenue and expenditure are entered in full in the budget without any adjustment against each other.
- The *principle of specification* means that each appropriation must have a given purpose and be assigned to a specific objective in order to prevent any confusion between appropriations.
- The *principle of sound financial management* is defined by reference to the principles of economy, efficiency and effectiveness.
- The budget is established in compliance with the *principle of transparency*, ensuring sound information on the implementation of the budget and the accounts.

The budget presents appropriations and resources by purpose (activity-based budgeting), with a view to enhancing transparency in the management of the budget with reference to the objectives of sound financial management and in particular efficiency and effectiveness.

The expenditure authorised by the present budget totals EUR 160 642 105 435 in commitment appropriations and EUR 145 425 106 549 in payment appropriations, representing a variation rate of + 1,40 % and of + 8,13 % respectively by comparison with the 2017 budget.

Budgetary revenue totals EUR 145 425 106 549. The uniform rate of call for the VAT resource is 0,30 % (except for Germany, Netherlands and Sweden for which the rate of call for the period 2014-2020 has been fixed at 0,15 %) whilst that for the GNI resource is 0,6571 %. Traditional own resources account for 15,71 % of the financing of the budget for 2018. The VAT resource accounts for 11,86 % and the GNI resource for 71,16 %. Other revenue for this financial year is estimated at EUR 1 854 280 996.

The own resources needed to finance the 2018 budget account for 0,91 % of the total GNI.

The tables below set out step by step the method used to calculate the financing of the 2018 budget.

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2018 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 2018	Budget 2017 ⁽¹⁾	Change (%)
1. Smart and inclusive growth	66 845 867 101	56 521 763 545	+ 18,27
2. Sustainable growth: natural resources	56 359 793 633	54 913 969 537	+ 2,63
3. Security and citizenship	2 963 847 175	3 786 957 287	- 21,74
4. Global Europe	8 951 045 154	9 483 081 178	- 5,61
5. Administration	9 684 953 486	9 394 599 816	+ 3,09
6. Compensation	p.m.	p.m.	—
Special instruments	619 600 000	390 000 000	+ 58,87
Total expenditure ⁽²⁾	145 425 106 549	134 490 371 363	+ 8,13

⁽¹⁾ The figures in this column correspond to those in the 2017 budget (OJ L 51, 28.2.2017, p. 1) plus amending budget No 1 and draft amending budgets No 2 and No 3/2017.

⁽²⁾ 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’.

REVENUE

Description	Budget 2018	Budget 2017 ⁽¹⁾	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 854 280 996	2 772 392 898	- 33,12
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	p.m.	6 404 529 791	—
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.	—
Total revenue for Titles 3 to 9	1 854 280 996	9 176 922 689	- 79,79
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	22 844 000 000	21 467 000 000	+ 6,41
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 249 560 050	16 598 937 750	+ 3,92
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	103 477 265 503	87 247 510 924	+ 18,60
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom ⁽²⁾	143 570 825 553	125 313 448 674	+ 14,57
Total revenue ⁽³⁾	145 425 106 549	134 490 371 363	+ 8,13

⁽¹⁾ The figures in this column correspond to those in the 2017 budget (OJ L 51, 28.2.2017, p. 1) plus amending budget No 1 and draft amending budgets No 2 and No 3/2017.

⁽²⁾ The own resources for the 2017 budget are determined on the basis of the budget forecasts adopted at the 169th meeting of the Advisory Committee on Own Resources on 19 May 2017.

⁽³⁾ 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 ⁽¹⁾	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 875 386 000	4 450 833 000	50	2 225 416 500	1 875 386 000	
Bulgaria	238 743 000	503 702 000	50	251 851 000	238 743 000	
Czech Republic	732 794 000	1 792 468 000	50	896 234 000	732 794 000	
Denmark	1 140 616 000	3 048 528 000	50	1 524 264 000	1 140 616 000	
Germany	13 953 667 000	33 995 907 000	50	16 997 953 500	13 953 667 000	
Estonia	119 112 000	230 792 000	50	115 396 000	115 396 000	Estonia
Ireland	860 539 000	2 431 496 000	50	1 215 748 000	860 539 000	
Greece	740 156 000	1 882 276 000	50	941 138 000	740 156 000	
Spain	5 294 283 000	12 003 612 000	50	6 001 806 000	5 294 283 000	
France	10 445 711 000	23 880 801 000	50	11 940 400 500	10 445 711 000	
Croatia	299 825 000	483 272 000	50	241 636 000	241 636 000	Croatia
Italy	6 653 984 000	17 500 853 000	50	8 750 426 500	6 653 984 000	
Cyprus	125 263 000	185 558 000	50	92 779 000	92 779 000	Cyprus
Latvia	113 835 000	279 697 000	50	139 848 500	113 835 000	
Lithuania	175 208 000	411 930 000	50	205 965 000	175 208 000	
Luxembourg	282 492 000	394 697 000	50	197 348 500	197 348 500	Luxembourg
Hungary	525 608 000	1 239 469 000	50	619 734 500	525 608 000	
Malta	71 317 000	104 602 000	50	52 301 000	52 301 000	Malta
Netherlands	3 133 325 000	7 354 650 000	50	3 677 325 000	3 133 325 000	
Austria	1 730 418 000	3 720 154 000	50	1 860 077 000	1 730 418 000	
Poland	1 992 720 000	4 681 410 000	50	2 340 705 000	1 992 720 000	
Portugal	964 881 000	1 933 791 000	50	966 895 500	964 881 000	
Romania	686 064 000	1 874 072 000	50	937 036 000	686 064 000	
Slovenia	200 037 000	429 322 000	50	214 661 000	200 037 000	
Slovakia	300 056 000	865 923 000	50	432 961 500	300 056 000	
Finland	962 168 000	2 268 419 000	50	1 134 209 500	962 168 000	
Sweden	2 144 162 000	5 044 851 000	50	2 522 425 500	2 144 162 000	
United Kingdom	11 550 289 000	24 483 615 000	50	12 241 807 500	11 550 289 000	
Total	67 312 659 000	157 476 700 000		78 738 350 000	67 114 110 500	

⁽¹⁾ 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	1 875 386 000	0,30	562 615 800
Bulgaria	238 743 000	0,30	71 622 900
Czech Republic	732 794 000	0,30	219 838 200
Denmark	1 140 616 000	0,30	342 184 800
Germany	13 953 667 000	0,15	2 093 050 050
Estonia	115 396 000	0,30	34 618 800
Ireland	860 539 000	0,30	258 161 700
Greece	740 156 000	0,30	222 046 800
Spain	5 294 283 000	0,30	1 588 284 900
France	10 445 711 000	0,30	3 133 713 300
Croatia	241 636 000	0,30	72 490 800
Italy	6 653 984 000	0,30	1 996 195 200
Cyprus	92 779 000	0,30	27 833 700
Latvia	113 835 000	0,30	34 150 500
Lithuania	175 208 000	0,30	52 562 400
Luxembourg	197 348 500	0,30	59 204 550
Hungary	525 608 000	0,30	157 682 400
Malta	52 301 000	0,30	15 690 300
Netherlands	3 133 325 000	0,15	469 998 750
Austria	1 730 418 000	0,30	519 125 400
Poland	1 992 720 000	0,30	597 816 000
Portugal	964 881 000	0,30	289 464 300
Romania	686 064 000	0,30	205 819 200
Slovenia	200 037 000	0,30	60 011 100
Slovakia	300 056 000	0,30	90 016 800
Finland	962 168 000	0,30	288 650 400
Sweden	2 144 162 000	0,15	321 624 300
United Kingdom	11 550 289 000	0,30	3 465 086 700
Total	67 114 110 500		17 249 560 050

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	4 450 833 000	0,6 570 957 ⁽¹⁾	2 924 623 313
Bulgaria	503 702 000		330 980 428
Czech Republic	1 792 468 000		1 177 823 050
Denmark	3 048 528 000		2 003 174 700
Germany	33 995 907 000		22 338 564 972
Estonia	230 792 000		151 652 435
Ireland	2 431 496 000		1 597 725 614
Greece	1 882 276 000		1 236 835 503
Spain	12 003 612 000		7 887 522 065
France	23 880 801 000		15 691 972 117
Croatia	483 272 000		317 555 963
Italy	17 500 853 000		11 499 735 595
Cyprus	185 558 000		121 929 368
Latvia	279 697 000		183 787 701
Lithuania	411 930 000		270 677 440
Luxembourg	394 697 000		259 353 709
Hungary	1 239 469 000		814 449 774
Malta	104 602 000		68 733 526
Netherlands	7 354 650 000		4 832 709 034
Austria	3 720 154 000		2 444 497 270
Poland	4 681 410 000		3 076 134 473
Portugal	1 933 791 000		1 270 685 789
Romania	1 874 072 000		1 231 444 689
Slovenia	429 322 000		282 105 649
Slovakia	865 923 000		568 994 297
Finland	2 268 419 000		1 490 568 415
Sweden	5 044 851 000		3 314 949 998
United Kingdom	24 483 615 000		16 088 078 616
Total	157 476 700 000		103 477 265 503

⁽¹⁾ Calculation of rate: $(103\,477\,265\,503) / (157\,476\,700\,000) = 0,657095719576293$.

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	31 084 353	31 084 353
Bulgaria		0,32	3 517 825	3 517 825
Czech Republic		1,14	12 518 490	12 518 490
Denmark	- 141 559 436	1,94	21 290 739	- 120 268 697
Germany		21,59	237 425 396	237 425 396
Estonia		0,15	1 611 838	1 611 838
Ireland		1,54	16 981 424	16 981 424
Greece		1,20	13 145 704	13 145 704
Spain		7,62	83 832 514	83 832 514
France		15,16	166 782 096	166 782 096
Croatia		0,31	3 375 143	3 375 143
Italy		11,11	122 224 918	122 224 918
Cyprus		0,12	1 295 926	1 295 926
Latvia		0,18	1 953 387	1 953 387
Lithuania		0,26	2 876 895	2 876 895
Luxembourg		0,25	2 756 540	2 756 540
Hungary		0,79	8 656 378	8 656 378
Malta		0,07	730 534	730 534
Netherlands	- 756 798 522	4,67	51 364 437	- 705 434 085
Austria		2,36	25 981 335	25 981 335
Poland		2,97	32 694 690	32 694 690
Portugal		1,23	13 505 482	13 505 482
Romania		1,19	13 088 408	13 088 408
Slovenia		0,27	2 998 359	2 998 359
Slovakia		0,55	6 047 555	6 047 555
Finland		1,44	15 842 504	15 842 504
Sweden	- 201 449 966	3,20	35 232 940	- 166 217 026
United Kingdom		15,55	170 992 114	170 992 114
Total	- 1 099 807 924	100,00	1 099 807 924	0

TABLE 5

Correction of budgetary imbalances for the United Kingdom for the year 2017 pursuant to Article 4 of Decision 2014/335/EU, Euratom (Chapter 1 5)

Description	Coefficient ⁽¹⁾ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	17,1 194	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,4 429	
3. (1) – (2)	9,6 765	
4. Total allocated expenditure		118 550 222 885
5. Enlargement related expenditure ⁽²⁾		25 135 292 635
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		93 414 930 250
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 965 942 623
8. United Kingdom's advantage ⁽³⁾		1 019 406 910
9. Core United Kingdom's correction = (7) – (8)		4 946 535 713
10. Windfall gains deriving from traditional own resources ⁽⁴⁾		– 45 769 948
11. Correction for the United Kingdom = (9) – (10)		4 992 305 660
⁽¹⁾ Rounded percentages. ⁽²⁾ 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. ⁽³⁾ 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. ⁽⁴⁾ 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 – 4 992 305 660 (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	3,35	5,37		1,52	4,86	242 848 053
Bulgaria	0,32	0,38	0,61		0,17	0,55	27 483 181
Czech Republic	1,14	1,35	2,16		0,61	1,96	97 801 325
Denmark	1,94	2,29	3,68		1,04	3,33	166 334 951
Germany	21,59	25,56	0,00	– 19,17	0,00	6,39	319 035 307
Estonia	0,15	0,17	0,28		0,08	0,25	12 592 561
Ireland	1,54	1,83	2,93		0,83	2,66	132 668 215
Greece	1,20	1,42	2,27		0,64	2,06	102 701 463
Spain	7,62	9,03	14,48		4,09	13,12	654 945 669
France	15,16	17,96	28,81		8,14	26,10	1 302 993 398
Croatia	0,31	0,36	0,58		0,16	0,53	26 368 472
Italy	11,11	13,16	21,12		5,97	19,13	954 888 235
Cyprus	0,12	0,14	0,22		0,06	0,20	10 124 487
Latvia	0,18	0,21	0,34		0,10	0,31	15 260 935
Lithuania	0,26	0,31	0,50		0,14	0,45	22 475 882
Luxembourg	0,25	0,30	0,48		0,13	0,43	21 535 609
Hungary	0,79	0,93	1,50		0,42	1,35	67 628 382
Malta	0,07	0,08	0,13		0,04	0,11	5 707 334
Netherlands	4,67	5,53	0,00	– 4,15	0,00	1,38	69 019 868
Austria	2,36	2,80	0,00	– 2,10	0,00	0,70	34 911 864
Poland	2,97	3,52	5,65		1,60	5,12	255 428 883
Portugal	1,23	1,45	2,33		0,66	2,11	105 512 244
Romania	1,19	1,41	2,26		0,64	2,05	102 253 833
Slovenia	0,27	0,32	0,52		0,15	0,47	23 424 831
Slovakia	0,55	0,65	1,04		0,30	0,95	47 246 822
Finland	1,44	1,71	2,74		0,77	2,48	123 770 345
Sweden	3,20	3,79	0,00	– 2,84	0,00	0,95	47 343 511
United Kingdom	15,55	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	– 28,26	28,26	100,00	4 992 305 660

The calculations are made to 15 decimal places.

TABLE 7
Summary of financing (1) of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments						Share in total 'national contributions' (%)	Total own resources (2)
	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'	(9) = (5) + (6) + (7) + (8)		
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)	
Belgium	p.m.	2 473 200 000	2 473 200 000	618 300 000	562 615 800	2 924 623 313	31 084 353	242 848 053	3 761 171 519	3,12	6 234 371 519	
Bulgaria	p.m.	88 100 000	88 100 000	22 025 000	71 622 900	330 980 428	3 517 825	27 483 181	433 604 334	0,36	521 704 334	
Czech Republic	p.m.	287 500 000	287 500 000	71 875 000	219 838 200	1 177 823 050	12 518 490	97 801 325	1 507 981 065	1,25	1 795 481 065	
Denmark	p.m.	377 700 000	377 700 000	94 425 000	342 184 800	2 003 174 700	-120 268 697	166 334 951	2 391 425 754	1,98	2 769 125 754	
Germany	p.m.	4 731 600 000	4 731 600 000	1 182 900 000	2 093 050 050	22 338 564 972	237 425 396	319 035 307	24 988 075 725	20,70	29 719 675 725	
Estonia	p.m.	32 900 000	32 900 000	8 225 000	34 618 800	151 652 435	1 611 838	12 592 561	200 475 634	0,17	233 375 634	
Ireland	p.m.	305 400 000	305 400 000	76 350 000	258 161 700	1 597 725 614	16 981 424	132 668 215	2 005 536 953	1,66	2 310 936 953	
Greece	p.m.	177 100 000	177 100 000	44 275 000	222 046 800	1 236 835 503	13 145 704	102 701 463	1 574 729 470	1,30	1 751 829 470	
Spain	p.m.	1 712 500 000	1 712 500 000	428 125 000	1 588 284 900	7 887 522 065	83 832 514	654 945 669	10 214 585 148	8,46	11 927 085 148	
France	p.m.	1 749 800 000	1 749 800 000	437 450 000	3 133 713 300	15 691 972 117	166 782 096	1 302 993 398	20 295 460 911	16,81	22 045 260 911	
Croatia	p.m.	52 600 000	52 600 000	13 150 000	72 490 800	317 555 963	3 375 143	26 368 472	419 790 378	0,35	472 390 378	
Italy	p.m.	2 095 900 000	2 095 900 000	523 975 000	1 996 195 200	11 499 735 595	122 224 918	954 888 235	14 573 043 948	12,07	16 668 943 948	
Cyprus	p.m.	21 900 000	21 900 000	5 475 000	27 833 700	121 929 368	1 295 926	10 124 487	161 183 481	0,13	183 083 481	
Latvia	p.m.	48 000 000	48 000 000	12 000 000	34 150 500	183 787 701	1 953 387	15 260 935	235 152 523	0,19	283 152 523	
Lithuania	p.m.	87 400 000	87 400 000	21 850 000	52 562 400	270 677 440	2 876 895	22 475 882	348 592 617	0,29	435 992 617	
Luxembourg	p.m.	22 000 000	22 000 000	5 500 000	59 204 550	259 353 709	2 756 540	21 535 609	342 850 408	0,28	364 850 408	
Hungary	p.m.	157 000 000	157 000 000	39 250 000	157 682 400	814 449 774	8 656 378	67 628 382	1 048 416 934	0,87	1 205 416 934	
Malta	p.m.	13 200 000	13 200 000	3 300 000	15 690 300	68 733 526	730 534	5 707 334	90 861 694	0,08	104 061 694	
Netherlands	p.m.	2 746 600 000	2 746 600 000	686 650 000	469 998 750	4 832 709 034	-705 434 085	69 019 868	4 666 293 567	3,87	7 412 893 567	
Austria	p.m.	221 100 000	221 100 000	55 275 000	519 125 400	2 444 497 270	25 981 335	34 911 864	3 024 515 869	2,51	3 245 615 869	
Poland	p.m.	705 200 000	705 200 000	176 300 000	597 816 000	3 076 134 473	32 694 690	255 428 883	3 962 074 046	3,28	4 667 274 046	
Portugal	p.m.	154 700 000	154 700 000	38 675 000	289 464 300	1 270 685 789	13 505 482	105 512 244	1 679 167 815	1,39	1 833 867 815	
Romania	p.m.	162 200 000	162 200 000	40 550 000	205 819 200	1 231 444 689	13 088 408	102 253 833	1 552 606 130	1,29	1 714 806 130	
Slovenia	p.m.	77 400 000	77 400 000	19 350 000	60 011 100	282 105 649	2 998 359	23 424 831	368 539 939	0,31	445 939 939	
Slovakia	p.m.	105 300 000	105 300 000	26 325 000	90 016 800	568 994 297	6 047 555	47 246 822	712 305 474	0,59	817 605 474	
Finland	p.m.	154 100 000	154 100 000	38 525 000	288 650 400	1 490 568 415	15 842 504	123 770 345	1 918 831 664	1,59	2 072 931 664	
Sweden	p.m.	548 000 000	548 000 000	137 000 000	321 624 300	3 314 949 998	-166 217 026	47 343 511	3 517 700 783	2,91	4 065 700 783	
United Kingdom	p.m.	3 535 600 000	3 535 600 000	883 900 000	3 465 086 700	16 088 078 616	170 992 114	-4 992 305 660	14 731 851 770	12,20	18 267 451 770	
Total	p.m.	22 844 000 000	22 844 000 000	5 711 000 000	17 249 560 050	103 477 265 503	0	0	120 726 825 553	100,00	143 570 825 553	

(1) p.m. (own resources + other revenue = total revenue = total expenditure); (143 570 825 553 + 1 854 280 996 = 145 425 106 549).

(2) Total own resources as percentage of GNI: (143 570 825 553) / (15 747 670 000 000) = 0,91 %; own resources ceiling as percentage of GNI: 1,20 %

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

Title	Heading	Financial year 2018	Financial year 2017	Financial year 2016
1	OWN RESOURCES	143 570 825 553	125 313 448 674	132 165 834 976,64
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	6 404 529 791	1 357 560 665,03
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 547 785 797	1 490 262 072	1 451 857 463,91
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	45 050 050	70 200 866	579 194 066,40
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	110 000 000	60 000 000	5 928 273 253,25
7	DEFAULT INTEREST AND FINES	120 000 000	1 120 000 000	3 175 480 154,09
8	BORROWING AND LENDING OPERATIONS	6 444 149	6 928 960	41 334 476,24
9	MISCELLANEOUS REVENUE	25 001 000	25 001 000	17 230 760,67
GRAND TOTAL		145 425 106 549	134 490 371 363	144 716 765 816,23

TITLE 1
OWN RESOURCES

- CHAPTER 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)**
- CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM**
- CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM**
- CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM**

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
	CHAPTER 1 1				
1 1 0	<i>Production levies related to the marketing year 2005/2006 and previous years</i>	p.m.	p.m.	159 996,95	
1 1 1	<i>Sugar storage levies</i>	p.m.	p.m.	0,—	
1 1 3	<i>Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose</i>	p.m.	p.m.	0,—	
1 1 7	<i>Production charge</i>	p.m.	133 300 000	131 566 944,18	
1 1 8	<i>One-off amounts on additional sugar quotas and supplementary isoglucose quotas</i>	p.m.	p.m.	0,—	
1 1 9	<i>Surplus amount</i>	p.m.	p.m.	902 874,98	
	CHAPTER 1 1 — TOTAL	p.m.	133 300 000	132 629 816,11	
	CHAPTER 1 2				
1 2 0	<i>Customs duties and other duties referred to in point (a) of Article 2(1) of Decision 2014/335/EU, Euratom</i>	22 844 000 000	21 333 700 000	19 961 488 403,71	87,38
	CHAPTER 1 2 — TOTAL	22 844 000 000	21 333 700 000	19 961 488 403,71	87,38
	CHAPTER 1 3				
1 3 0	<i>Own resources accruing from value added tax pursuant to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom</i>	17 249 560 050	16 598 937 750	15 934 722 190,43	92,38
	CHAPTER 1 3 — TOTAL	17 249 560 050	16 598 937 750	15 934 722 190,43	92,38
	CHAPTER 1 4				
1 4 0	<i>Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom</i>	103 477 265 503	87 247 510 924	95 578 437 497,43	92,37
	CHAPTER 1 4 — TOTAL	103 477 265 503	87 247 510 924	95 578 437 497,43	92,37

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES**CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES**

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
1 5 0	CHAPTER 1 5				
	<i>Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2014/335/EU, Euratom</i>	0,—	0,—	580 337 025,32	
	CHAPTER 1 5 — TOTAL	0,—	0,—	580 337 025,32	
1 6 0	CHAPTER 1 6				
	<i>Gross reduction in the annual GNI-based contribution granted to certain Member States pursuant to Article 2(5) of Decision 2014/335/EU, Euratom</i>	0,—	0,—	- 21 779 956,36	
	CHAPTER 1 6 — TOTAL	0,—	0,—	- 21 779 956,36	
Title 1 — Total		143 570 825 553	125 313 448 674	132 165 834 976,64	92,06

TITLE 1
OWN RESOURCES

CHAPTER 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)

1 1 0 *Production levies related to the marketing year 2005/2006 and previous years*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	159 996,95

Remarks

The common organisation of the market in the sugar sector provided that sugar, isoglucose and inulin syrup producers had to pay basic and B production levies. These levies were intended to cover market support expenditure. At present amounts entered under this article are a consequence of the revision of past established levies. Levies for the marketing year 2007/2008 till the marketing year 2016/2017 are entered under Article 1 1 7 of this chapter as a 'production charge'.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1).

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

Council Regulation (EU) No 1360/2013 of 2 December 2013 fixing the production levies in the sugar sector for the 2001/2002, 2002/2003, 2003/2004, 2004/2005 and 2005/2006 marketing years, the coefficient required for calculating the additional levy for the 2001/2002 and 2004/2005 marketing years and the amount to be paid by sugar manufacturers to beet sellers in respect of the difference between the maximum levy and the levy to be charged for the 2002/2003, 2003/2004 and 2005/2006 marketing years (OJ L 343, 19.12.2013, p. 2).

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	p.m.	0,—
Bulgaria	—	—	0,—
Czech Republic	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	—	—	0,—

CHAPTER 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) (cont'd)

1 1 0 (cont'd)

Member State	Budget 2018	Budget 2017	Outturn 2016
Italy	p.m.	p.m.	0,—
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	—	—	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	—	—	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	123 212,35
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	36 784,60
<i>Article 1 1 0 — Total</i>	p.m.	p.m.	159 996,95

1 1 1 *Sugar storage levies*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

This article is intended to record revenue from the outstanding sugar storage levies as Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1) abolished the storage levy.

It also covers the outstanding amounts due pursuant to Article 5 of Commission Regulation (EEC) No 65/82 of 13 January 1982 laying down detailed rules for carrying forward sugar to the following marketing year (OJ L 9, 14.1.1982, p. 14) when the obligation to store sugar carried forward is not complied with, and the amounts due in accordance with Council Regulation (EEC) No 1789/81 of 30 June 1981 laying down general rules concerning the system of minimum stocks in the sugar sector (OJ L 177, 1.7.1981, p. 39) when the general rules concerning the system of minimum stocks in the sugar sector are not complied with.

This article is also intended for the recording of income charged by new Member States in the event of non-elimination of sugar stocks considered surplus within the meaning of Commission Regulations laying down transitional measures in the sugar sector by reason of the accession.

Figures are net of collection costs.

CHAPTER 11 — 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) (cont'd)

111 (cont'd)

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 (a) of Article 2(1) thereof.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czech Republic	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	0,—
<i>Article 111 —Total</i>	p.m.	p.m.	0,—

CHAPTER 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) (cont'd)

1 1 3 Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

Amounts corresponding to charges levied on non-exported C sugar, C isoglucose and C inulin syrup production. They comprise as well the charges levied on substituted C sugar and C isoglucose.

Any incoming revenue under this item would only concern possible regularisations of certain files, for which estimates are not possible in advance

Figures are net of collection costs.

Legal basis

Commission Regulation (EEC) No 2670/81 of 14 September 1981 laying down detailed implementing rules in respect of sugar production in excess of the quota (OJ L 262, 16.9.1981, p. 14).

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

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	p.m.	0,—
Bulgaria	—	—	0,—
Czech Republic	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	—	—	0,—
Italy	p.m.	p.m.	0,—
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—

CHAPTER 11 — 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) (cont'd)

113 (cont'd)

Member State	Budget 2018	Budget 2017	Outturn 2016
Malta	—	—	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	—	—	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	0,—
<i>Article 113 — Total</i>	p.m.	p.m.	0,—

117 *Production charge*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	133 300 000	131 566 944,18

Remarks

This article is intended to record revenue from the production charge levied on undertakings producing sugar, isoglucose or inulin syrup in accordance with Article 128 of Regulation (EU) No 1308/2013.

The production charge was collected and declared by Member States for the last time under the general budget of the Union for 2017 following the end of the sugar quota system in marketing year 2016/2017 on 30 September 2017. Any incoming revenue under this item would only concern possible regularisations of certain files, for which estimates are not possible in advance.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Article 16 thereof.

Commission Regulation (EC) No 952/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards the management of the Community market in sugar and the quota system (OJ L 178, 1.7.2006, p. 39).

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1), and in particular Article 51 thereof.

CHAPTER 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) (cont'd)

1 1 7 (cont'd)

Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671), and in particular Article 128 thereof.

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 (a) of Article 2(1) thereof.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	7 000 000	7 041 840,90
Bulgaria	p.m.	400 000	428 150,00
Czech Republic	p.m.	3 600 000	3 592 216,20
Denmark	p.m.	3 600 000	3 575 568,39
Germany	p.m.	28 100 000	28 114 434,34
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	1 500 000	1 523 539,00
Spain	p.m.	5 000 000	5 043 698,70
France	p.m.	33 000 000	32 995 499,80
Croatia	p.m.	1 900 000	1 857 819,79
Italy	p.m.	5 000 000	4 226 873,25
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	900 000	866 419,00
Luxembourg	—	—	0,—
Hungary	p.m.	2 200 000	2 236 523,80
Malta	—	—	0,—
Netherlands	p.m.	7 700 000	7 726 925,00
Austria	p.m.	3 400 000	3 369 862,60
Poland	p.m.	13 700 000	13 318 501,37
Portugal	p.m.	200 000	60 000,00
Romania	p.m.	1 000 000	1 118 033,57
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	1 400 000	1 405 120,75
Finland	p.m.	800 000	777 590,00
Sweden	p.m.	2 800 000	2 822 324,28
United Kingdom	p.m.	10 100 000	9 466 003,44
<i>Article 1 1 7 — Total</i>	p.m.	133 300 000	131 566 944,18

CHAPTER 11 — 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) (cont'd)

118 One-off amounts on additional sugar quotas and supplementary isoglucose quotas

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

A one-off amount is levied on additional sugar quotas or supplementary isoglucose quotas which have been allocated to undertakings in accordance with Article 58 of Regulation (EC) No 1234/2007.

Any incoming revenue under this item would only concern possible regularisations of certain files, for which estimates are not possible in advance.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Article 8 and Article 9(2) and (3) thereof.

Commission Regulation (EC) No 952/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards the management of the Community market in sugar and the quota system (OJ L 178, 1.7.2006, p. 39).

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

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1).

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czech Republic	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	—	—	0,—
Italy	p.m.	p.m.	0,—
Cyprus	—	—	0,—

CHAPTER 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) (cont'd)

1 1 8 (cont'd)

Member State	Budget 2018	Budget 2017	Outturn 2016
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	—	—	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	0,—
<i>Article 1 1 8 — Total</i>	p.m.	p.m.	0,—

1 1 9 *Surplus amount*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	902 874,98

Remarks

This article is intended to record revenue from the surplus amount levied and charged by the Member States to the sugar undertakings concerned located on its territory.

Following the end of the sugar quota system in marketing year 2016/2017 on 30 September 2017, any incoming revenue under this item would only concern possible regularisations of certain files, for which estimates are not possible in advance.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Article 15 thereof.

Commission Regulation (EC) No 967/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards sugar production in excess of the quota (OJ L 176, 30.6.2006, p. 22).

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1), and in particular Article 64 thereof.

CHAPTER 11 — 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) (cont'd)

119 (cont'd)

Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671) and in particular Article 142 thereof.

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 (a) of Article 2(1) thereof.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	p.m.	17 543,10
Bulgaria	p.m.	p.m.	0,—
Czech Republic	p.m.	p.m.	1 391,01
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	734 740,00
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	148 480,00
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	—	—	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	720,87
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	0,—
<i>Article 119 — Total</i>	p.m.	p.m.	902 874,98

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM

1 2 0 Customs duties and other duties referred to in point (a) of Article 2(1) of Decision 2014/335/EU, Euratom

Financial year 2018	Financial year 2017	Financial year 2016
22 844 000 000	21 333 700 000	19 961 488 403,71

Remarks

The assignment of customs duties as own resources to the financing of common expenditure is the logical consequence of the free movement of goods within the Union. This article may comprise levies, premiums, additional or compensatory amounts, additional amounts or factors, Common Customs Tariff duties and other duties established or to be established by the institutions of the European Union in respect of trade with third countries and customs duties on products under the expired Treaty establishing the European Coal and Steel Community.

Figures are net of collection costs.

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 (a) of Article 2(1) thereof.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	2 473 200 000	2 113 800 000	2 063 738 913,95
Bulgaria	88 100 000	67 900 000	71 521 308,63
Czech Republic	287 500 000	265 700 000	247 455 408,57
Denmark	377 700 000	415 800 000	332 675 343,18
Germany	4 731 600 000	4 415 800 000	4 120 598 172,66
Estonia	32 900 000	29 900 000	27 314 845,00
Ireland	305 400 000	333 500 000	285 105 546,72
Greece	177 100 000	155 400 000	156 860 412,38
Spain	1 712 500 000	1 501 400 000	1 506 996 371,24
France	1 749 800 000	1 743 100 000	1 603 376 603,69
Croatia	52 600 000	47 300 000	44 799 546,12
Italy	2 095 900 000	1 952 000 000	1 784 161 050,98
Cyprus	21 900 000	19 600 000	21 086 051,66
Latvia	48 000 000	34 000 000	34 680 953,66
Lithuania	87 400 000	85 900 000	76 673 897,94
Luxembourg	22 000 000	19 000 000	19 544 194,69
Hungary	157 000 000	150 100 000	140 078 934,24
Malta	13 200 000	13 200 000	12 054 155,28
Netherlands	2 746 600 000	2 555 700 000	2 366 016 279,14
Austria	221 100 000	223 600 000	210 647 744,61
Poland	705 200 000	602 600 000	577 973 007,56

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM (cont'd)

1 2 0 (cont'd)

Member State	Budget 2018	Budget 2017	Outturn 2016
Portugal	154 700 000	136 800 000	138 344 643,65
Romania	162 200 000	141 000 000	162 099 774,38
Slovenia	77 400 000	73 600 000	65 778 810,36
Slovakia	105 300 000	100 600 000	97 703 809,71
Finland	154 100 000	137 600 000	132 243 895,58
Sweden	548 000 000	575 000 000	510 379 272,44
United Kingdom	3 535 600 000	3 423 800 000	3 151 579 455,69
<i>Article 1 2 0 — Total</i>	22 844 000 000	21 333 700 000	19 961 488 403,71

CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM

1 3 0 *Own resources accruing from value added tax pursuant to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom*

Financial year 2018	Financial year 2017	Financial year 2016
17 249 560 050	16 598 937 750	15 934 722 190,43

Remarks

The applied uniform rate valid for all Member States to the harmonised VAT assessment bases determined according to Union rules is fixed at 0,30 %. The assessment base to be taken into account for this purpose shall not exceed 50 % of GNI for each Member State. For the period 2014-2020 only, the rate of call of the VAT-based own resource for Germany, the Netherlands and Sweden shall be fixed at 0,15 %.

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 (b) of Article 2(1) and Article 2(4) thereof.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	562 615 800	530 323 200	516 597 300,00
Bulgaria	71 622 900	64 650 300	62 357 400,01
Czech Republic	219 838 200	212 455 800	203 983 307,68
Denmark	342 184 800	318 802 500	307 240 768,53
Germany	2 093 050 050	2 025 927 900	1 947 663 300,00
Estonia	34 618 800	32 484 900	30 842 400,00
Ireland	258 161 700	251 320 200	242 726 400,00
Greece	222 046 800	233 254 800	227 779 200,00
Spain	1 588 284 900	1 470 944 400	1 416 915 600,00
France	3 133 713 300	2 984 214 000	2 913 773 100,00

CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM (*cont'd*)

1 3 0 (*cont'd*)

Member State	Budget 2018	Budget 2017	Outturn 2016
Croatia	72 490 800	68 895 300	66 498 629,49
Italy	1 996 195 200	1 872 447 000	1 826 488 800,00
Cyprus	27 833 700	26 562 750	25 881 300,00
Latvia	34 150 500	31 362 900	29 487 300,00
Lithuania	52 562 400	48 017 700	45 314 700,00
Luxembourg	59 204 550	54 522 600	52 522 800,00
Hungary	157 682 400	140 130 000	131 852 909,16
Malta	15 690 300	14 510 700	13 695 900,00
Netherlands	469 998 750	432 688 500	418 055 850,00
Austria	519 125 400	482 235 600	467 034 600,00
Poland	597 816 000	566 854 800	536 828 417,46
Portugal	289 464 300	268 796 700	261 332 700,00
Romania	205 819 200	178 125 900	166 385 363,82
Slovenia	60 011 100	55 640 700	53 565 000,00
Slovakia	90 016 800	82 906 200	79 902 900,00
Finland	288 650 400	279 193 200	274 607 100,00
Sweden	321 624 300	320 007 300	300 456 995,43
United Kingdom	3 465 086 700	3 551 661 900	3 314 932 148,85
<i>Article 1 3 0 — Total</i>	17 249 560 050	16 598 937 750	15 934 722 190,43

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM

1 4 0 *Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom*

Financial year 2018	Financial year 2017	Financial year 2016
103 477 265 503	87 247 510 924	95 578 437 497,43

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 0,6571 %.

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM (cont'd)

1 4 0 (cont'd)

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 2018	Budget 2017	Outturn 2016
Belgium	2 924 623 313	2 470 811 750	2 733 775 413,00
Bulgaria	330 980 428	255 418 816	281 365 594,01
Czech Republic	1 177 823 050	931 715 610	1 019 894 258,52
Denmark	2 003 174 700	1 650 958 606	1 811 511 737,42
Germany	22 338 564 972	18 717 060 757	20 646 938 325,00
Estonia	151 652 435	124 278 230	134 108 593,00
Ireland	1 597 725 614	1 160 058 097	1 256 583 955,00
Greece	1 236 835 503	1 031 624 294	1 135 260 631,00
Spain	7 887 522 065	6 569 903 096	7 219 986 146,00
France	15 691 972 117	13 183 786 758	14 650 391 312,00
Croatia	317 555 963	260 035 805	285 928 890,52
Italy	11 499 735 595	9 693 154 464	10 763 324 824,00
Cyprus	121 929 368	100 257 435	111 290 286,00
Latvia	183 787 701	155 153 455	166 921 883,00
Lithuania	270 677 440	224 027 258	242 644 067,00
Luxembourg	259 353 709	205 788 031	225 849 452,00
Hungary	814 449 774	654 537 786	700 999 642,84
Malta	68 733 526	54 768 635	58 892 738,00
Netherlands	4 832 709 034	4 099 872 073	4 534 954 332,00
Austria	2 444 497 270	2 024 012 963	2 232 878 182,00
Poland	3 076 134 473	2 451 562 504	2 671 049 968,23
Portugal	1 270 685 789	1 062 920 738	1 172 210 977,00
Romania	1 231 444 689	1 001 363 913	1 067 128 121,00
Slovenia	282 105 649	229 109 626	252 657 754,00
Slovakia	568 994 297	460 783 364	500 601 819,00
Finland	1 490 568 415	1 229 056 454	1 372 422 809,00
Sweden	3 314 949 998	2 901 826 721	3 077 412 604,64
United Kingdom	16 088 078 616	14 343 663 685	15 251 453 182,25
<i>Article 1 4 0 — Total</i>	103 477 265 503	87 247 510 924	95 578 437 497,43

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

1 5 0 *Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2014/335/EU, Euratom*

Financial year 2018	Financial year 2017	Financial year 2016
0,—	0,—	580 337 025,32

Remarks

The budgetary imbalance correction mechanism in favour of the United Kingdom (UK correction) was introduced by the European Council in Fontainebleau in June 1984 and the resulting own resources decision of 1985. The purpose of the mechanism is to reduce the UK budgetary imbalance through a reduction in its payments to the Union.

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 Articles 4 and 5 thereof.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	242 848 053	259 335 598	300 419 482,00
Bulgaria	27 483 181	26 808 676	30 919 769,99
Czech Republic	97 801 325	97 792 567	112 093 645,75
Denmark	166 334 951	173 284 078	199 157 831,04
Germany	319 035 307	336 225 054	388 574 256,00
Estonia	12 592 561	13 044 203	14 737 434,00
Ireland	132 668 215	121 759 321	138 088 264,00
Greece	102 701 463	108 278 950	124 755 826,00
Spain	654 945 669	689 574 892	793 417 224,00
France	1 302 993 398	1 383 765 970	1 609 957 772,00
Croatia	26 368 472	27 293 273	31 421 075,58
Italy	954 888 235	1 017 390 340	1 182 801 065,00
Cyprus	10 124 487	10 522 988	12 229 889,00
Latvia	15 260 935	16 284 856	18 343 345,00
Lithuania	22 475 882	23 513 828	26 664 592,00
Luxembourg	21 535 609	21 599 445	24 819 001,00
Hungary	67 628 382	68 700 073	77 131 068,87
Malta	5 707 334	5 748 498	6 471 829,00
Netherlands	69 019 868	73 648 300	85 347 594,00
Austria	34 911 864	36 358 479	42 022 646,00
Poland	255 428 883	257 315 203	292 902 821,67
Portugal	105 512 244	111 563 815	128 816 366,00
Romania	102 253 833	105 102 831	117 063 518,63
Slovenia	23 424 831	24 047 272	27 765 014,00

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES (*cont'd*)1 5 0 (*cont'd*)

Member State	Budget 2018	Budget 2017	Outturn 2016
Slovakia	47 246 822	48 363 672	55 012 032,00
Finland	123 770 345	129 001 366	150 818 003,00
Sweden	47 343 511	52 127 140	57 775 719,98
United Kingdom	- 4 992 305 660	- 5 238 450 688	- 5 469 190 060,19
<i>Article 1 5 0 — Total</i>	0	0	580 337 025,32

CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES

1 6 0 *Gross reduction in the annual GNI-based contribution granted to certain Member States pursuant to Article 2(5) of Decision 2014/335/EU, Euratom*

Financial year 2018	Financial year 2017	Financial year 2016
0,—	0,—	- 21 779 956,36

Remarks

This article is intended to record reductions in the annual GNI contributions of certain Member States in accordance with Council Decision 2014/335/EU, Euratom.

Legal basis

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), and in particular Article 10a(6) thereof.

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 2(5) thereof.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	31 084 353	31 168 279	31 449 227,00
Bulgaria	3 517 825	3 222 004	3 236 817,00
Czech Republic	12 518 490	11 753 211	11 741 636,01
Denmark	- 120 268 697	- 120 834 144	- 122 103 800,45
Germany	237 425 396	236 108 063	237 521 435,00
Estonia	1 611 838	1 567 719	1 542 779,00
Ireland	16 981 424	14 633 658	14 455 684,00
Greece	13 145 704	13 013 518	13 059 986,00
Spain	83 832 514	82 876 639	83 058 391,00
France	166 782 096	166 308 075	168 537 432,00
Croatia	3 375 143	3 280 245	3 287 579,38
Italy	122 224 918	122 275 177	123 820 797,00

CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES (*cont'd*)

1 6 0 (*cont'd*)

Member State	Budget 2018	Budget 2017	Outturn 2016
Cyprus	1 295 926	1 264 707	1 280 278,00
Latvia	1 953 387	1 957 197	1 920 262,00
Lithuania	2 876 895	2 826 012	2 791 366,00
Luxembourg	2 756 540	2 595 932	2 598 162,00
Hungary	8 656 378	8 256 726	8 118 089,60
Malta	730 534	690 884	677 499,00
Netherlands	- 705 434 085	- 705 619 608	- 709 333 867,00
Austria	25 981 335	25 532 095	14 730 040,00
Poland	32 694 690	30 925 458	30 368 895,30
Portugal	13 505 482	13 408 310	13 485 062,00
Romania	13 088 408	12 631 796	12 155 125,08
Slovenia	2 998 359	2 890 124	2 906 563,00
Slovakia	6 047 555	5 812 594	5 758 900,00
Finland	15 842 504	15 504 044	15 788 289,00
Sweden	- 166 217 026	- 164 988 163	- 159 919 159,25
United Kingdom	170 992 114	180 939 448	165 286 575,97
<i>Article 1 6 0 — Total</i>	0	0	- 21 779 956,36

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

CHAPTER 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

CHAPTER 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

CHAPTER 3 3 — NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
	CHAPTER 3 0				
3 0 0	<i>Surplus available from the preceding financial year</i>	p.m.	6 404 529 791	1 349 116 813,74	
3 0 2	<i>Repayment to the budget of the surplus from the Guarantee Fund for external actions</i>	p.m.	p.m.	0,—	
	CHAPTER 3 0 — TOTAL	p.m.	6 404 529 791	1 349 116 813,74	
	CHAPTER 3 1				
3 1 0	<i>Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014</i>				
3 1 0 3	Application for 1995 and subsequent years of Article 10b of Regulation (EU, Euratom) No 609/2014	p.m.	p.m.	- 39 623 759,37	
	<i>Article 3 1 0 — Total</i>	p.m.	p.m.	- 39 623 759,37	
	CHAPTER 3 1 — TOTAL	p.m.	p.m.	- 39 623 759,37	
	CHAPTER 3 2				
3 2 0	<i>Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014</i>				
3 2 0 3	Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014	p.m.	p.m.	0,—	
	<i>Article 3 2 0 — Total</i>	p.m.	p.m.	0,—	
	CHAPTER 3 2 — TOTAL	p.m.	p.m.	0,—	
	CHAPTER 3 3				
3 3 0	<i>Netting of adjustments to the VAT and GNI-based own resources for previous financial years</i>	p.m.	p.m.	0,—	
	CHAPTER 3 3 — TOTAL	p.m.	p.m.	0,—	

- CHAPTER 3 4 — ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE**
- CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM**
- CHAPTER 3 6 — RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM**
- CHAPTER 3 7 — ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS**

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
	CHAPTER 3 4				
3 4 0	<i>Adjustment for the impact of the non-participation of certain Member States in certain policies in the area of freedom, security and justice</i>	p.m.	p.m.	6 378 878,24	
	CHAPTER 3 4 — TOTAL	p.m.	p.m.	6 378 878,24	
	CHAPTER 3 5				
3 5 0	<i>Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom</i>				
3 5 0 4	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	p.m.	- 126 858,28	
	<i>Article 3 5 0 — Total</i>	p.m.	p.m.	- 126 858,28	
	CHAPTER 3 5 — TOTAL	p.m.	p.m.	- 126 858,28	
	CHAPTER 3 6				
3 6 0	<i>Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom</i>				
3 6 0 4	Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	p.m.	45 910 286,39	
	<i>Article 3 6 0 — Total</i>	p.m.	p.m.	45 910 286,39	
	CHAPTER 3 6 — TOTAL	p.m.	p.m.	45 910 286,39	
	CHAPTER 3 7				
3 7 0	<i>Adjustment relating to the implementation of own resources decisions</i>	p.m.	p.m.	- 4 094 695,69	
	CHAPTER 3 7 — TOTAL	p.m.	p.m.	- 4 094 695,69	
	Title 3 — Total	p.m.	6 404 529 791	1 357 560 665,03	

TITLE 3
SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

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

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	6 404 529 791	1 349 116 813,74

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.

3 0 2 *Repayment to the budget of the surplus from the Guarantee Fund for external actions*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

This article is intended to receive, once the target amount has been reached, any surplus in the Guarantee Fund for external actions in accordance with Articles 3 and 4 of Regulation (EC, Euratom) No 480/2009.

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR *(cont'd)***3 0 2** *(cont'd)**Legal basis*

Council Regulation (EC, Euratom) No 480/2009 of 25 May 2009 establishing a Guarantee Fund for external actions (OJ L 145, 10.6.2009, p. 10).

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 7(2) thereof.

CHAPTER 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**3 1 0** *Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014***3 1 0 3** Application for 1995 and subsequent years of Article 10b of Regulation (EU, Euratom) No 609/2014

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	- 39 623 759,37

Remarks

Under Article 7(1) of Regulation (EEC, Euratom) No 1553/89, Member States are to send the Commission a statement of the total amount of the VAT resources base for the previous calendar year before 31 July.

Each Member State is debited with an amount calculated on the basis of that statement according to Union rules and credited with the 12 payments actually made during the previous financial year.

Any corrections to the abovementioned statements resulting from Commission controls in accordance with Article 9 of Regulation (EEC, Euratom) No 1553/89 or/and any changes to the GNI of previous financial years that have an effect on the capping of the 'VAT' base will lead to adjustments of the 'VAT' balances.

The Commission shall inform the Member States of the amounts resulting from this calculation before 1 February of the year following that in which the data for the adjustments was supplied.

Legal basis

Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

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), and in particular Article 10b thereof.

CHAPTER 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 (cont'd)

3 1 0 (cont'd)

3 1 0 3 (cont'd)

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czech Republic	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	9 382 163,10
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	– 49 234 541,85
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	160 251,10
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	68 368,28
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	0,—
Item 3 1 0 3 — Total	p.m.	p.m.	– 39 623 759,37

CHAPTER 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

3 2 0 Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014

3 2 0 3 Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

On the basis of figures for aggregate gross national income and its components from the preceding year, supplied by the Member States in accordance with Article 2(2) of Regulation (EC, Euratom) No 1287/2003, each Member State shall be debited with an amount calculated according to Union rules and credited with the 12 payments made during that previous financial year.

Any changes to the gross national product/gross national income of previous financial years pursuant to Article 2(2) of Regulation (EC, Euratom) No 1287/2003, subject to Articles 4 and 5 thereof, gives rise for each Member State concerned to an adjustment to the balance established pursuant to Article 10b(4) of Regulation (EU, Euratom) No 609/2014.

The Commission shall inform the Member States of the amounts resulting from this calculation before 1 February of the year following that in which the data for the adjustments was supplied.

Legal basis

Council Regulation (EC, Euratom) No 1287/2003 of 15 July 2003 on the harmonisation of gross national income at market prices (OJ L 181, 19.7.2003, p. 1).

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), and in particular Article 10b thereof.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czech Republic	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—

CHAPTER 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 (cont'd)

3 2 0 (cont'd)

3 2 0 3 (cont'd)

Member State	Budget 2018	Budget 2017	Outturn 2016
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	0,—
Item 3 2 0 3 — Total	p.m.	p.m.	0,—

CHAPTER 3 3 — NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS

3 3 0 *Netting of adjustments to the VAT and GNI-based own resources for previous financial years*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

Result of the calculation for the netting of adjustments to the VAT and GNI-based resources of previous financial years.

This calculation is the product of multiplying the total amounts of the adjustments referred to in Article 10b(1) to (4) of Regulation (EU, Euratom) No 609/2014, with the exception of particular adjustments pursuant to points (b) and (c) of Article 10b(2) of that Regulation, by the percentage that the GNI of that Member State represents of the GNI of all Member States, as applicable on 15 January to the budget in force for the year following that in which the data for the adjustments was supplied.

The Commission shall inform the Member States of the amounts resulting from this calculation before 1 February of the year following that in which the data for the adjustments was supplied.

CHAPTER 3 3 — NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS (*cont'd*)

3 3 0 (*cont'd*)

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).

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), and in particular Article 10b(5) thereof.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czech Republic	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	0,—
<i>Article 3 3 0 — Total</i>	p.m.	p.m.	0,—

CHAPTER 3 4 — ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE

3 4 0 *Adjustment for the impact of the non-participation of certain Member States in certain policies in the area of freedom, security and justice*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	6 378 878,24

Remarks

Article 3 of the Protocol on the position of Denmark and Article 5 of the Protocol on the position of the United Kingdom and Ireland, annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union, grant full exemption to these Member States from supporting the financial consequences of some specific policies in the area of freedom, security and justice, with the exception of the related administrative costs. They can therefore obtain an adjustment to the own resources paid for each year in which they do not participate.

Each Member State's contribution to the adjustment mechanism is calculated by applying to the budget expenditure resulting from this operation or policy the scale of the aggregate gross national income and its components from the preceding year, supplied by the Member States in accordance with Article 2(2) of Council Regulation (EC, Euratom) No 1287/2003 of 15 July 2003 on the harmonisation of gross national income at market prices (OJ L 181, 19.7.2003, p. 1).

The Commission works out each Member State's balance and informs it in time for that Member State to enter its balance in the account referred to in Article 9(1) of Regulation (EU, Euratom) No 609/2014 on the first working day of December, in accordance with Article 11 of that Regulation.

Legal basis

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), and in particular Article 11 thereof.

Protocol on the position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and in particular Article 3 thereof, and Protocol on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and in particular Article 5 thereof.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	p.m.	3 325 546,87
Bulgaria	p.m.	p.m.	359 505,19
Czech Republic	p.m.	p.m.	1 274 640,46
Denmark	p.m.	p.m.	- 7 727 917,80
Germany	p.m.	p.m.	25 108 543,18
Estonia	p.m.	p.m.	160 671,31
Ireland	p.m.	p.m.	- 5 604 985,77
Greece	p.m.	p.m.	1 428 243,40
Spain	p.m.	p.m.	8 707 658,92
France	p.m.	p.m.	17 988 097,72

CHAPTER 3 4 — ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE (*cont'd*)

3 4 0 (*cont'd*)

Member State	Budget 2018	Budget 2017	Outturn 2016
Croatia	p.m.	p.m.	359 996,95
Italy	p.m.	p.m.	13 231 950,00
Cyprus	p.m.	p.m.	142 378,77
Latvia	p.m.	p.m.	196 778,41
Lithuania	p.m.	p.m.	290 217,76
Luxembourg	p.m.	p.m.	270 053,86
Hungary	p.m.	p.m.	842 792,86
Malta	p.m.	p.m.	70 407,62
Netherlands	p.m.	p.m.	5 460 855,80
Austria	p.m.	p.m.	2 742 454,15
Poland	p.m.	p.m.	3 167 110,78
Portugal	p.m.	p.m.	1 419 826,23
Romania	p.m.	p.m.	1 254 141,69
Slovenia	p.m.	p.m.	305 294,12
Slovakia	p.m.	p.m.	627 057,99
Finland	p.m.	p.m.	1 708 755,90
Sweden	p.m.	p.m.	3 548 941,14
United Kingdom	p.m.	p.m.	- 74 280 139,27
<i>Article 3 4 0 — Total</i>	p.m.	p.m.	6 378 878,24

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

3 5 0 *Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom*

3 5 0 4 Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	- 126 858,28

Remarks

Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom.

The figures for 2016 correspond to the result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the correction for the year 2012.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Articles 4 and 5 thereof.

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM (cont'd)

3 5 0 (cont'd)

3 5 0 4 (cont'd)

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 Articles 4 and 5 thereof.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	p.m.	12 108 628,00
Bulgaria	p.m.	p.m.	1 275 199,00
Czech Republic	p.m.	p.m.	3 213 857,05
Denmark	p.m.	p.m.	4 701 620,16
Germany	p.m.	p.m.	7 934 870,00
Estonia	p.m.	p.m.	568 776,00
Ireland	p.m.	p.m.	5 094 409,00
Greece	p.m.	p.m.	1 773 357,00
Spain	p.m.	p.m.	7 537 051,00
France	p.m.	p.m.	38 002 662,00
Croatia	p.m.	p.m.	383 293,11
Italy	p.m.	p.m.	19 830 215,00
Cyprus	p.m.	p.m.	241 390,00
Latvia	p.m.	p.m.	102 780,35
Lithuania	p.m.	p.m.	646 364,00
Luxembourg	p.m.	p.m.	1 741 166,00
Hungary	p.m.	p.m.	2 086 250,60
Malta	p.m.	p.m.	101 561,00
Netherlands	p.m.	p.m.	4 101 900,00
Austria	p.m.	p.m.	1 068 284,00
Poland	p.m.	p.m.	6 717 065,04
Portugal	p.m.	p.m.	3 441 569,00
Romania	p.m.	p.m.	2 289 874,67
Slovenia	p.m.	p.m.	554 253,00
Slovakia	p.m.	p.m.	1 502 129,00
Finland	p.m.	p.m.	4 198 567,00
Sweden	p.m.	p.m.	911 530,58
United Kingdom	p.m.	p.m.	- 132 255 479,84
Item 3 5 0 4 — Total	p.m.	p.m.	- 126 858,28

CHAPTER 3 6 — RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

3 6 0 *Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom*

3 6 0 4 Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	45 910 286,39

Remarks

This item is intended to record the difference between previously budgeted and the latest intermediate update of the UK correction before the final calculations are made.

The figures for 2016 correspond to the result of the intermediate calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the correction for the year 2014.

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 Articles 4 and 5 thereof.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	p.m.	13 297 611,00
Bulgaria	p.m.	p.m.	2 322 802,00
Czech Republic	p.m.	p.m.	6 484 430,61
Denmark	p.m.	p.m.	10 289 054,81
Germany	p.m.	p.m.	19 889 796,00
Estonia	p.m.	p.m.	870 740,00
Ireland	p.m.	p.m.	13 998 232,00
Greece	p.m.	p.m.	5 098 964,00
Spain	p.m.	p.m.	34 026 198,00
France	p.m.	p.m.	77 369 366,00
Croatia	p.m.	p.m.	2 762 869,75
Italy	p.m.	p.m.	59 231 069,00
Cyprus	p.m.	p.m.	851 288,00
Latvia	p.m.	p.m.	1 033 546,00
Lithuania	p.m.	p.m.	869 479,00
Luxembourg	p.m.	p.m.	3 575 795,00
Hungary	p.m.	p.m.	3 912 813,02
Malta	p.m.	p.m.	643 682,00
Netherlands	p.m.	p.m.	4 823 050,00
Austria	p.m.	p.m.	2 127 855,00
Poland	p.m.	p.m.	18 898 687,07

CHAPTER 3 6 — RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM (cont'd)

3 6 0 (cont'd)

3 6 0 4 (cont'd)

Member State	Budget 2018	Budget 2017	Outturn 2016
Portugal	p.m.	p.m.	6 712 478,00
Romania	p.m.	p.m.	8 292 210,60
Slovenia	p.m.	p.m.	1 770 672,00
Slovakia	p.m.	p.m.	3 026 145,00
Finland	p.m.	p.m.	9 102 902,00
Sweden	p.m.	p.m.	3 367 883,34
United Kingdom	p.m.	p.m.	- 268 739 332,81
Item 3 6 0 4 — Total	p.m.	p.m.	45 910 286,39

CHAPTER 3 7 — ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS

3 7 0 *Adjustment relating to the implementation of own resources decisions*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	- 4 094 695,69

Remarks

Result of the calculation for the retroactive implementation of the Own Resources Decision 2014/335/EU, Euratom.

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 Article 11.

Member State	Budget 2018	Budget 2017	Outturn 2016
Belgium	p.m.	p.m.	380 157 383,00
Bulgaria	p.m.	p.m.	12 976 885,00
Czech Republic	p.m.	p.m.	123 489 882,24
Denmark	p.m.	p.m.	- 148 089 780,00
Germany	p.m.	p.m.	- 1 996 696 973,00
Estonia	p.m.	p.m.	7 533 435,00
Ireland	p.m.	p.m.	170 564 976,00
Greece	p.m.	p.m.	60 999 683,00
Spain	p.m.	p.m.	444 555 900,00
France	p.m.	p.m.	1 063 986 397,00
Croatia	p.m.	p.m.	13 385 944,35
Italy	p.m.	p.m.	887 769 484,00
Cyprus	p.m.	p.m.	9 862 666,00

CHAPTER 3 7 — ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS (cont'd)

3 7 0

(cont'd)

Member State	Budget 2018	Budget 2017	Outturn 2016
Latvia	p.m.	p.m.	6 740 740,00
Lithuania	p.m.	p.m.	12 047 755,00
Luxembourg	p.m.	p.m.	4 601 725,00
Hungary	p.m.	p.m.	44 449 215,89
Malta	p.m.	p.m.	2 539 423,00
Netherlands	p.m.	p.m.	– 1 798 837 531,00
Austria	p.m.	p.m.	180 218 679,00
Poland	p.m.	p.m.	149 062 665,63
Portugal	p.m.	p.m.	77 069 484,00
Romania	p.m.	p.m.	32 439 679,16
Slovenia	p.m.	p.m.	22 119 731,00
Slovakia	p.m.	p.m.	33 257 802,00
Finland	p.m.	p.m.	132 868 521,00
Sweden	p.m.	p.m.	– 606 454 696,38
United Kingdom	p.m.	p.m.	673 286 228,42
<i>Article 3 7 0 — Total</i>	p.m.	p.m.	– 4 094 695,69

TITLE 4

REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME

CHAPTER 4 2 — OTHER CONTRIBUTIONS TO THE PENSION SCHEME

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
	CHAPTER 4 0				
4 0 0	<i>Proceeds from the tax on the salaries, wages and allowances of Members of the institutions, officials, other servants and persons in receipt of a pension, and members of the governing bodies of the European Investment Bank, the European Central Bank, the European Investment Fund, their staff and persons in receipt of a pension</i>	809 187 964	771 386 385	746 015 667,95	92,19
4 0 3	<i>Proceeds from the temporary contribution from the salaries of Members of the institutions, officials and other servants in active employment</i>	p.m.	p.m.	83 983,77	
4 0 4	<i>Proceeds from the special levy and the solidarity levy on the salaries of Members of the institutions, officials and other servants in active employment</i>	91 962 297	85 949 434	83 989 089,60	91,33
	CHAPTER 4 0 — TOTAL	901 150 261	857 335 819	830 088 741,32	92,11
	CHAPTER 4 1				
4 1 0	<i>Staff contributions to the pension scheme</i>	468 094 604	451 191 279	441 782 084,74	94,38
4 1 1	<i>Transfer or purchase of pension rights by staff</i>	137 648 817	141 960 601	139 503 802,84	101,35
4 1 2	<i>Contributions to the pension scheme by officials and temporary staff on leave on personal grounds</i>	110 000	110 000	140 780,70	127,98
	CHAPTER 4 1 — TOTAL	605 853 421	593 261 880	581 426 668,28	95,97
	CHAPTER 4 2				
4 2 0	<i>Employer's contribution by decentralised agencies and international organisations to the pension scheme</i>	40 782 115	39 664 373	40 342 054,31	98,92
4 2 1	<i>Contributions by Members of the European Parliament to the pension scheme</i>	p.m.	p.m.	0,—	
	CHAPTER 4 2 — TOTAL	40 782 115	39 664 373	40 342 054,31	98,92
	Title 4 — Total	1 547 785 797	1 490 262 072	1 451 857 463,91	93,80

TITLE 4

REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS

4 0 0 *Proceeds from the tax on the salaries, wages and allowances of Members of the institutions, officials, other servants and persons in receipt of a pension, and members of the governing bodies of the European Investment Bank, the European Central Bank, the European Investment Fund, their staff and persons in receipt of a pension*

Financial year 2018	Financial year 2017	Financial year 2016
809 187 964	771 386 385	746 015 667,95

Remarks

This revenue represents all the tax levied on salaries, wages and emoluments of every type, with the exception of benefits and family allowances paid to Members of the Commission, officials, other servants and persons in receipt of the compensation payments on termination of employment referred to in Chapter 01 of each title of the statement of expenditure and to persons in receipt of a pension.

Parliament	77 085 000
Council	27 436 000
Commission:	545 348 198
— administration	(436 939 000)
— research and technological development	(19 962 039)
— research (indirect actions)	(18 131 116)
— European Anti-Fraud Office (OLAF)	(3 571 000)
— European Personnel Selection Office (EPSO)	(779 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(3 115 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(903 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(1 337 000)
— Publications Office of the European Union (OP)	(3 992 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(338 620)
— Agency for the Operational Management of Large-scale IT Systems in the Area of Freedom, Security and Justice (LISA)	(924 195)
— Bio-based Industries Joint Undertaking (BBI)	(109 715)
— Body of European Regulators for Electronic Communications (BEREC)	(75 906)
— Clean Sky JU (CSJU)	(298 595)

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS *(cont'd)*
4 0 0
(cont'd)

— Community Plant Variety Office (CPVO)	(355 032)
— Consumers, Health, Agriculture and Food Executive Agency (CHAFEA ex-EAHC)	(271 862)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(1 549 050)
— Electronic Components and Systems for European Leadership JU (ECSEL ex-ARTEMIS & ENIAC)	(163 516)
— European Agency for Safety and Health at Work (EU-OSHA)	(289 740)
— European Asylum Support Office (EASO)	(791 448)
— European Aviation Safety Agency (EASA)	(4 884 373)
— European Banking Authority (EBA)	(1 654 099)
— European Body for the Enhancement of Judicial Cooperation (EUROJUST)	(796 745)
— European Border and Coast Guard Agency (FRONTEX)	(1 502 863)
— European Centre for Disease Prevention and Control (ECDC)	(1 339 081)
— European Centre for the Development of Vocational Training (CEDEFOP)	(631 826)
— European Chemicals Agency (ECHA)	(3 907 466)
— European Environment Agency (EEA)	(1 509 364)
— European Fisheries Control Agency (EFCA)	(373 092)
— European Food Safety Authority (EFSA)	(2 010 574)
— European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)	(785 364)
— European GNSS Agency (GSA)	(718 202)
— European Institute for Gender Equality (EIGE)	(118 031)
— European Institute of Innovation and Technology (EIT)	(163 646)
— European Insurance and Occupational Pensions Authority (EIOPA)	(859 418)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(2 350 283)
— European Maritime Safety Agency (EMSA)	(1 086 379)
— European Medicines Agency (EMA)	(5 345 115)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(566 149)
— European Network and Information Security Agency (ENISA)	(262 405)

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)

4 0 0

(cont'd)

— European Police Office (EUROPOL)	(3 307 758)
— European Rail Joint Undertaking (SHIFT2RAIL)	(70 141)
— European Research Council Executive Agency (ERCEA)	(1 728 709)
— European Securities and Markets Authority (ESMA)	(98 515)
— European Training Foundation (ETF)	(920 223)
— European Union Agency for Fundamental Rights (FRA)	(496 564)
— European Union Agency for Law Enforcement Training (CEPOL)	(108 645)
— European Union Agency for Railways (ERA)	(1 062 607)
— European Union Intellectual Property office (EUIPO ex-OHIM)	(4 685 779)
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(1 415 595)
— Fuel Cells and Hydrogen Technology JU (FCH)	(193 889)
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(958 925)
— Innovative Medicines Initiative JU (IMI)	(267 653)
— New Generation European Air Traffic Management System JU (SESAR)	(248 101)
— Research Executive Agency (REA)	(2 315 269)
— Single Resolution Board (SRB)	(1 403 289)
— Translation Centre for the bodies of the European Union (CdT)	(1 305 227)
Court of Justice of the European Union	29 277 000
Court of Auditors	11 367 000
European Economic and Social Committee	5 326 972
Committee of the Regions	4 084 381
European Ombudsman	643 413
European Data Protection Supervisor	706 000
European External Action Service	24 504 000
European Investment Bank	47 690 000
European Central Bank	31 000 000
European Investment Fund	4 720 000
Total	809 187 964

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)**4 0 0** (*cont'd*)*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Protocol on the privileges and immunities of the European Union, and in particular Article 12 thereof.

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ L 187, 8.8.1967, p. 1).

Regulation (EEC, Euratom, ECSC) of the Council No 260/68 of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities (OJ L 56, 4.3.1968, p. 8).

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the Conditions of Employment of Staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 24).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

Decision 94/262/ECSC, EC, Euratom of the European Parliament of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties (OJ L 113, 4.5.1994, p. 15).

Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions governing the performance of the European Data-protection Supervisor's duties (OJ L 183, 12.7.2002, p. 1).

Council Decision 2009/909/EU of 1 December 2009 laying down the conditions of employment of the President of the European Council (OJ L 322, 9.12.2009, p. 35).

Council Decision 2009/910/EU of 1 December 2009 laying down the conditions of employment of the High Representative of the Union for Foreign Affairs and Security Policy (OJ L 322, 9.12.2009, p. 36).

Council Decision 2009/912/EU of 1 December 2009 laying down the conditions of employment of the Secretary-General of the Council of the European Union (OJ L 322, 9.12.2009, p. 38).

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)4 0 3 *Proceeds from the temporary contribution from the salaries of Members of the institutions, officials and other servants in active employment*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	83 983,77

Remarks

The provisions concerning the temporary contribution applied until 30 June 2003. Therefore this line will cover any revenue resulting from the residual amount of the temporary contribution from the salaries of Members of the Commission, officials and other servants in active employment.

European Parliament	p.m.
Council	p.m.
Commission:	p.m.
— administration	(p.m.)
— research and technological development	(p.m.)
— research (indirect actions)	(p.m.)
— European Personnel Selection Office (EPSO)	(p.m.)
— European Anti-Fraud Office (OLAF)	(p.m.)
— Office for Infrastructure and Logistics in Brussels (OIB)	(p.m.)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(p.m.)
— Office for Administration and Payment of Individual Entitlements (PMO)	(p.m.)
— Publications Office of the European Union (OP)	(p.m.)
— Community Plant Variety Office (CPVO)	(p.m.)
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(p.m.)
— European Agency for Safety and Health at Work (EU-OSHA)	(p.m.)
— European Medicines Agency (EMA)	(p.m.)
— European Aviation Safety Agency (EASA)	(p.m.)
— European Centre for the Development of Vocational Training (Cedefop)	(p.m.)
— European Environment Agency (EEA)	(p.m.)
— European Food Safety Authority (EFSA)	(p.m.)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(p.m.)
— European Maritime Safety Agency (EMSA)	(p.m.)

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)4 0 3 (*cont'd*)

— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(p.m.)	
— European Union Agency for Fundamental Rights (FRA)	(p.m.)	
— European Training Foundation (ETF)	(p.m.)	
— Office for Harmonization in the Internal Market (OHIM)	(p.m.)	
— Translation Centre for the bodies of the European Union (CdT)	(p.m.)	
Court of Justice of the European Union		p.m.
Court of Auditors		p.m.
European Economic and Social Committee		p.m.
Committee of the Regions		p.m.
European Ombudsman		p.m.
European Data Protection Supervisor		p.m.
	Total	<u>p.m.</u>

Legal basis

Staff Regulations of Officials of the European Communities, and in particular Article 66a thereof in the version in force until 15 December 2003.

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ 187, 8.8.1967, p. 1).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

4 0 4 ***Proceeds from the special levy and the solidarity levy on the salaries of Members of the institutions, officials and other servants in active employment***

Financial year 2018	Financial year 2017	Financial year 2016
91 962 297	85 949 434	83 989 089,60

Remarks

This article is intended to record the proceeds from the special levy and the solidarity levy on the salaries of officials and other servants in active employment in accordance with Article 66a of the Staff Regulations.

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)4 0 4 (*cont'd*)

Parliament	11 585 000
Council	3 671 000
Commission:	60 993 285
— administration	(38 503 000)
— research and technological development	(4 185 687)
— research (indirect actions)	(3 374 630)
— European Anti-Fraud Office (OLAF)	(706 000)
— European Personnel Selection Office (EPSO)	(152 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(575 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(167 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(249 000)
— Publications Office of the European Union (OP)	(851 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(86 608)
— Agency for the Operational Management of Large-scale IT Systems in the Area of Freedom, Security and Justice (LISA)	(187 637)
— Bio-based Industries Joint Undertaking (BBI)	(23 222)
— Body of European Regulators for Electronic Communications (BEREC)	(22 077)
— Clean Sky JU (CSJU)	(64 726)
— Community Plant Variety Office (CPVO)	(78 598)
— Consumers, Health, Agriculture and Food Executive Agency (CHAFEA ex-EAHC)	(44 106)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(265 361)
— Electronic Components and Systems for European Leadership JU (ECSEL ex-ARTEMIS & ENIAC)	(39 808)
— European Agency for Safety and Health at Work (EU-OSHA)	(68 927)
— European Asylum Support Office (EASO)	(173 275)
— European Aviation Safety Agency (EASA)	(1 213 789)
— European Banking Authority (EBA)	(258 630)
— European Body for the Enhancement of Judicial Cooperation (EUROJUST)	(144 340)
— European Border and Coast Guard Agency (FRONTEX)	(505 997)

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS *(cont'd)***4 0 4***(cont'd)*

— European Centre for Disease Prevention and Control (ECDC)	(242 396)
— European Centre for the Development of Vocational Training (CEDEFOP)	(170 732)
— European Chemicals Agency (ECHA)	(752 354)
— European Environment Agency (EEA)	(239 737)
— European Fisheries Control Agency (EFCA)	(97 980)
— European Food Safety Authority (EFSA)	(469 409)
— European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)	(144 633)
— European GNSS Agency (GSA)	(208 857)
— European Institute for Gender Equality (EIGE)	(37 112)
— European Institute of Innovation and Technology (EIT)	(54 287)
— European Insurance and Occupational Pensions Authority (EIOPA)	(187 523)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(560 554)
— European Maritime Safety Agency (EMSA)	(322 841)
— European Medicines Agency (EMA)	(786 330)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(156 792)
— European Network and Information Security Agency (ENISA)	(64 130)
— European Police Office (EUROPOL)	(781 253)
— European Rail Joint Undertaking (SHIFT2RAIL)	(11 881)
— European Research Council Executive Agency (ERCEA)	(311 038)
— European Securities and Markets Authority (ESMA)	(239 114)
— European Training Foundation (ETF)	(195 917)
— European Union Agency for Fundamental Rights (FRA)	(113 613)
— European Union Agency for Law Enforcement Training (CEPOL)	(33 376)
— European Union Agency for Railways (ERA)	(245 497)
— European Union Intellectual Property office (EUIPO ex-OHIM)	(1 118 400)

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)

4 0 4

(cont'd)

— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(219 064)
— Fuel Cells and Hydrogen Technology JU (FCH)	(45 837)
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(166 744)
— Innovative Medicines Initiative JU (IMI)	(58 212)
— New Generation European Air Traffic Management System JU (SESAR)	(56 919)
— Research Executive Agency (REA)	(376 086)
— Single Resolution Board (SRB)	(296 860)
— Translation Centre for the bodies of the European Union (CdT)	(287 389)
Court of Justice of the European Union	7 439 000
Court of Auditors	2 000 000
European Economic and Social Committee	1 050 774
Committee of the Regions	813 404
European Ombudsman	80 834
European Data Protection Supervisor	124 000
European External Action Service	4 205 000
	Total
	91 962 297

Legal basis

Staff Regulations of Officials of the European Union, and in particular Article 66a thereof.

Conditions of Employment of Other Servants of the European Union.

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ L 187, 8.8.1967, p. 1).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

Decision 94/262/ECSC, EC, Euratom of the European Parliament of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties (OJ L 113, 4.5.1994, p. 15).

Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions governing the performance of the European Data-protection Supervisor's duties (OJ L 183, 12.7.2002, p. 1).

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)**4 0 4** (*cont'd*)

Council Decision 2009/909/EU of 1 December 2009 laying down the conditions of employment of the President of the European Council (OJ L 322, 9.12.2009, p. 35).

Council Decision 2009/910/EU of 1 December 2009 laying down the conditions of employment of the High Representative of the Union for Foreign Affairs and Security Policy (OJ L 322, 9.12.2009, p. 36).

Council Decision 2009/912/EU of 1 December 2009 laying down the conditions of employment of the Secretary-General of the Council of the European Union (OJ L 322, 9.12.2009, p. 38).

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME**4 1 0** *Staff contributions to the pension scheme*

Financial year 2018	Financial year 2017	Financial year 2016
468 094 604	451 191 279	441 782 084,74

Remarks

The revenue represents staff contributions to the financing of the pension scheme.

Parliament	66 485 000
Council	23 487 000
Commission:	319 894 714
— administration	(192 873 000)
— research and technological development	(20 668 302)
— research (indirect actions)	(16 301 563)
— European Anti-Fraud Office (OLAF)	(3 288 000)
— European Personnel Selection Office (EPSO)	(915 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(5 506 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 510 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(2 560 000)
— Publications Office of the European Union (OP)	(4 662 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(549 071)
— Agency for the Operational Management of Large-scale IT Systems in the Area of Freedom, Security and Justice (LISA)	(1 095 768)
— Bio-based Industries Joint Undertaking (BBI)	(138 380)

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME *(cont'd)***4 1 0** *(cont'd)*

— Body of European Regulators for Electronic Communications (BEREC)	(146 676)
— Clean Sky JU (CSJU)	(313 234)
— Community Plant Variety Office (CPVO)	(392 859)
— Consumers, Health, Agriculture and Food Executive Agency (CHAFEA ex-EAHC)	(354 035)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(2 329 716)
— Electronic Components and Systems for European Leadership JU (ECSEL ex-ARTEMIS & ENIAC)	(205 205)
— European Agency for Safety and Health at Work (EU-OSHA)	(432 829)
— European Asylum Support Office (EASO)	(1 345 741)
— European Aviation Safety Agency (EASA)	(5 962 253)
— European Banking Authority (EBA)	(1 325 293)
— European Body for the Enhancement of Judicial Cooperation (EUROJUST)	(1 232 110)
— European Border and Coast Guard Agency (FRONTEX)	(2 840 724)
— European Centre for Disease Prevention and Control (ECDC)	(1 601 867)
— European Centre for the Development of Vocational Training (CEDEFOP)	(871 255)
— European Chemicals Agency (ECHA)	(4 120 090)
— European Environment Agency (EEA)	(1 354 314)
— European Fisheries Control Agency (EFCA)	(507 982)
— European Food Safety Authority (EFSA)	(2 786 006)
— European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)	(773 990)
— European GNSS Agency (GSA)	(1 120 050)
— European Institute for Gender Equality (EIGE)	(224 927)
— European Institute of Innovation and Technology (EIT)	(359 816)
— European Insurance and Occupational Pensions Authority (EIOPA)	(968 031)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(3 079 380)

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME (cont'd)

4 1 0

(cont'd)

— European Maritime Safety Agency (EMSA)	(1 664 614)	
— European Medicines Agency (EMA)	(4 863 738)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(772 207)	
— European Network and Information Security Agency (ENISA)	(422 151)	
— European Police Office (EUROPOL)	(4 406 707)	
— European Rail Joint Undertaking (SHIFT2RAIL)	(104 358)	
— European Research Council Executive Agency (ERCEA)	(2 529 561)	
— European Securities and Markets Authority (ESMA)	(113 887)	
— European Training Foundation (ETF)	(980 138)	
— European Union Agency for Fundamental Rights (FRA)	(680 228)	
— European Union Agency for Law Enforcement Training (CEPOL)	(244 583)	
— European Union Agency for Railways (ERA)	(1 259 560)	
— European Union Intellectual Property office (EUIPO ex-OHIM)	(6 244 110)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(2 243 360)	
— Fuel Cells and Hydrogen Technology JU (FCH)	(222 766)	
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(1 334 410)	
— Innovative Medicines Initiative JU (IMI)	(317 171)	
— New Generation European Air Traffic Management System JU (SESAR)	(274 843)	
— Research Executive Agency (REA)	(3 634 637)	
— Single Resolution Board (SRB)	(1 305 776)	
— Translation Centre for the bodies of the European Union (CdT)	(1 560 442)	
Court of Justice of the European Union		18 954 000
Court of Auditors		7 858 000
European Economic and Social Committee		5 581 891
Committee of the Regions		4 358 027
European Ombudsman		570 972
European Data Protection Supervisor		607 000
European External Action Service		20 298 000
	Total	468 094 604

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME (cont'd)**4 1 0 (cont'd)***Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the Conditions of Employment of Staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 24).

4 1 1 *Transfer or purchase of pension rights by staff*

Financial year 2018	Financial year 2017	Financial year 2016
137 648 817	141 960 601	139 503 802,84

Remarks

The revenue represents the payment to the Union of the actuarial equivalent or the flat-rate redemption value of pension rights acquired by officials in their previous jobs.

European Parliament	9 200 000
Council	p.m.
Commission	128 448 817
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	137 648 817

Legal basis

Staff Regulations of Officials of the European Union.

4 1 2 *Contributions to the pension scheme by officials and temporary staff on leave on personal grounds*

Financial year 2018	Financial year 2017	Financial year 2016
110 000	110 000	140 780,70

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME (cont'd)

4 1 2 (cont'd)

Remarks

Officials and other servants taking leave on personal grounds may continue to acquire pension rights provided that they also bear the cost of the employer's contribution.

European Parliament	10 000
Council	p.m.
Commission	100 000
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	110 000

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

CHAPTER 4 2 — OTHER CONTRIBUTIONS TO THE PENSION SCHEME

4 2 0 *Employer's contribution by decentralised agencies and international organisations to the pension scheme*

Financial year 2018	Financial year 2017	Financial year 2016
40 782 115	39 664 373	40 342 054,31

Remarks

The revenue represents the employer's contribution by decentralised agencies and international organisations to the pension scheme.

Commission	40 782 115
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CHAPTER 4 2 — OTHER CONTRIBUTIONS TO THE PENSION SCHEME (*cont'd*)**4 2 0** (*cont'd*)*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

4 2 1 *Contributions by Members of the European Parliament to the pension scheme*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

The revenue represents contributions by Members of the European Parliament to the financing of the pension scheme.

European Parliament

p.m.

Legal basis

Rules governing the payment of expenses and allowances to Members of the European Parliament, and in particular Annex III thereto.

TITLE 5

REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY

CHAPTER 5 1 — PROCEEDS FROM LETTING AND HIRING

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
	CHAPTER 5 0				
5 0 0	<i>Proceeds from the sale of movable property (supply of goods)</i>				
5 0 0 0	Proceeds from the sale of vehicles — Assigned revenue	p.m.	p.m.	233 347,32	
5 0 0 1	Proceeds from the sale of other movable property — Assigned revenue	p.m.	p.m.	248 477,63	
5 0 0 2	Proceeds from the supply of goods to other institutions or bodies — Assigned revenue	p.m.	p.m.	1 003 880,82	
	<i>Article 5 0 0 — Total</i>	p.m.	p.m.	1 485 705,77	
5 0 1	<i>Proceeds from the sale of immovable property</i>	p.m.	p.m.	0,—	
5 0 2	<i>Proceeds from the sale of publications, printed works and films — Assigned revenue</i>	p.m.	p.m.	82 700,30	
	CHAPTER 5 0 — TOTAL	p.m.	p.m.	1 568 406,07	
	CHAPTER 5 1				
5 1 0	<i>Proceeds from the hiring-out of furniture and equipment — Assigned revenue</i>	p.m.	p.m.	355 336,67	
5 1 1	<i>Proceeds from letting and subletting immovable property and reimbursement of charges connected with lettings</i>				
5 1 1 0	Proceeds from letting and subletting immovable property — Assigned revenue	p.m.	p.m.	21 940 574,30	
5 1 1 1	Reimbursement of charges connected with lettings — Assigned revenue	p.m.	p.m.	4 824 024,93	
	<i>Article 5 1 1 — Total</i>	p.m.	p.m.	26 764 599,23	
	CHAPTER 5 1 — TOTAL	p.m.	p.m.	27 119 935,90	
	CHAPTER 5 2				
5 2 0	<i>Revenue from investments or loans granted, bank and other interest on the institutions' accounts</i>	50 050	200 866	418 909,02	836,98
5 2 1	<i>Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission</i>	—	25 000 000	37 644 922,58	

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST (cont'd)
CHAPTER 5 5 — REVENUE FROM THE SUPPLY OF SERVICES AND WORK
CHAPTER 5 7 — OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS
CHAPTER 5 8 — MISCELLANEOUS COMPENSATION

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
5 2 2	<i>Interest yielded by pre-financing</i>	40 000 000	40 000 000	6 514 023,32	16,29
5 2 3	<i>Revenue generated on trust accounts — Assigned revenue</i>	p.m.	p.m.	52 901 263,24	
	CHAPTER 5 2 — TOTAL	40 050 050	65 200 866	97 479 118,16	243,39
	CHAPTER 5 5				
5 5 0	<i>Proceeds from the supply of services and work for other institutions or bodies, including refunds by other institutions or bodies of mission allowances paid on their behalf — Assigned revenue</i>	p.m.	p.m.	85 697 278,42	
5 5 1	<i>Revenue from third parties in respect of services or work supplied at their request — Assigned revenue</i>	p.m.	p.m.	7 198 932,68	
	CHAPTER 5 5 — TOTAL	p.m.	p.m.	92 896 211,10	
	CHAPTER 5 7				
5 7 0	<i>Revenue arising from the repayment of amounts wrongly paid — Assigned revenue</i>	p.m.	p.m.	32 852 083,87	
5 7 1	<i>Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution — Assigned revenue</i>	p.m.	p.m.	28 774,—	
5 7 2	<i>Repayment of welfare expenditure incurred on behalf of another institution</i>	p.m.	p.m.	0,—	
5 7 3	<i>Other contributions and refunds in connection with the administrative operation of the institution — Assigned revenue</i>	p.m.	p.m.	137 828 061,16	
5 7 4	<i>Revenue arising from the Commission contribution to the European External Action Service (EEAS) for Commission staff working in Union delegations — Assigned revenue</i>	p.m.	p.m.	185 923 296,01	
	CHAPTER 5 7 — TOTAL	p.m.	p.m.	356 632 215,04	
	CHAPTER 5 8				
5 8 0	<i>Revenue from payments connected with lettings — Assigned revenue</i>	p.m.	p.m.	692 678,16	
5 8 1	<i>Revenue from insurance payments received — Assigned revenue</i>	p.m.	p.m.	300 977,50	
	CHAPTER 5 8 — TOTAL	p.m.	p.m.	993 655,66	

TITLE 5

REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY

5 0 0 *Proceeds from the sale of movable property (supply of goods)*

5 0 0 0 Proceeds from the sale of vehicles — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	233 347,32

Remarks

This item is intended to record revenue from the sale or part-exchange of vehicles belonging to the institutions.

It also records the proceeds from the sale of vehicles that are being replaced or scrapped when their book value is fully depreciated.

In accordance with points (a) and (b) of Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
	Total
	p.m.

5 0 0 1 Proceeds from the sale of other movable property — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	248 477,63

Remarks

This item is intended to record revenue from the sale or part-exchange of movable property, other than vehicles, belonging to the institutions.

It also records the proceeds from the sale of equipment, installations, materials, and scientific and technical apparatus which are being replaced or scrapped when the book value is fully depreciated.

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY
(cont'd)

5 0 0 (cont'd)

5 0 0 1 (cont'd)

In accordance with points (a) and (b) of Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

5 0 0 2 Proceeds from the supply of goods to other institutions or bodies — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	1 003 880,82

Remarks

In accordance with point (e) of Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY
(cont'd)

5 0 1 *Proceeds from the sale of immovable property*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

This article is intended to record revenue from the sale of immovable property belonging to the institutions.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
	Total
	p.m.

5 0 2 *Proceeds from the sale of publications, printed works and films — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	82 700,30

Remarks

In accordance with point (h) of Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

This article also contains revenue from the sale of such products on an electronic medium.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY
(cont'd)

5 0 2 (cont'd)

Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 5 1 — PROCEEDS FROM LETTING AND HIRING

5 1 0 *Proceeds from the hiring-out of furniture and equipment — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	355 336,67

Remarks

In accordance with point (a) of Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

5 1 1 *Proceeds from letting and subletting immovable property and reimbursement of charges connected with lettings*

5 1 1 0 *Proceeds from letting and subletting immovable property — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	21 940 574,30

CHAPTER 5 1 — PROCEEDS FROM LETTING AND HIRING (cont'd)

5 1 1 (cont'd)

5 1 1 0 (cont'd)

Remarks

In accordance with point (a) of Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

5 1 1 1 Reimbursement of charges connected with lettings — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	4 824 024,93

Remarks

In accordance with point (a) of Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST

5 2 0 *Revenue from investments or loans granted, bank and other interest on the institutions' accounts*

Financial year 2018	Financial year 2017	Financial year 2016
50 050	200 866	418 909,02

Remarks

This article is intended to record revenue from investments or loans granted, bank and other interest credited or debited on the institutions' accounts.

European Parliament		50 000
Council		p.m.
Commission		p.m.
Court of Justice of the European Union		p.m.
Court of Auditors		p.m.
European Economic and Social Committee		p.m.
Committee of the Regions		50
European Ombudsman		p.m.
European Data Protection Supervisor		p.m.
European External Action Service		p.m.
	Total	50 050

5 2 1 *Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission*

Financial year 2018	Financial year 2017	Financial year 2016
—	25 000 000	37 644 922,58

Remarks

This article is intended to record the revenue accruing from the repayment of interest by the subsidised organisations which have placed advances received from the Commission on interest-bearing accounts. If they remain unused, these advances and the interest on them have to be repaid to the Commission.

to be inserted

to be inserted

5 2 2 *Interest yielded by pre-financing*

Financial year 2018	Financial year 2017	Financial year 2016
40 000 000	40 000 000	6 514 023,32

Remarks

This article is intended to record revenue from the interest yielded by pre-financing.

In accordance with point (d) of Article 21(3) of the Financial Regulation, this revenue may be used to provide additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST *(cont'd)*
5 2 2 *(cont'd)*

Interest generated by pre-financing payments made from the budget shall not be due to the Union except as otherwise provided for in the delegation agreements, with the exception of those agreements concluded with third countries or the bodies they have designated. In cases in which it is provided for, such interest shall be reused for the corresponding action, deducted from payment requests in accordance with point (c) of the first subparagraph of Article 23(1) of the Financial Regulation, or recovered.

Delegated Regulation (EU) No 1268/2012 also lays down provisions regarding the accounting of interest yielded on pre-financing.

Commission 40 000 000

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 point (d) of Article 21(3) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

5 2 3 *Revenue generated on trust accounts — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	52 901 263,24

Remarks

This article is intended to record interest and other revenue generated on trust accounts.

The trust accounts are kept on behalf of the Union by international financial institutions (European Investment Fund, European Investment Bank, Council of Europe Development Bank/Kreditanstalt für Wiederaufbau, European Bank for Reconstruction and Development) managing Union programmes and the amounts paid in by the Union remain on the account until they are made available to the beneficiaries under the single programme, such as small and medium-sized enterprises or institutions managing projects in accession countries.

In accordance with Article 21(4) of the Financial Regulation, interest generated by trust accounts used for Union programmes are used to provide additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST (cont'd)
5 2 3 (cont'd)
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 21(4) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

CHAPTER 5 5 — REVENUE FROM THE SUPPLY OF SERVICES AND WORK
5 5 0 *Proceeds from the supply of services and work for other institutions or bodies, including refunds by other institutions or bodies of mission allowances paid on their behalf — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	85 697 278,42

Remarks

In accordance with point (e) of Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
	Total
	p.m.

5 5 1 *Revenue from third parties in respect of services or work supplied at their request — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	7 198 932,68

CHAPTER 5 5 — REVENUE FROM THE SUPPLY OF SERVICES AND WORK (cont'd)

5 5 1 (cont'd)

Remarks

In accordance with point (a) of Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 5 7 — OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

5 7 0 Revenue arising from the repayment of amounts wrongly paid — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	32 852 083,87

Remarks

In accordance with point (c) of Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.

CHAPTER 5 7 — OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS (*cont'd*)

5 7 0 (*cont'd*)

European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

5 7 1 *Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	28 774,—

Remarks

In accordance with point (d) of Article 21(2) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

5 7 2 *Repayment of welfare expenditure incurred on behalf of another institution*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

CHAPTER 5 7 — OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS (*cont'd*)

5 7 2 (*cont'd*)

Remarks

This article is intended to record revenue from the repayment of welfare expenditure incurred on behalf of another institution.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

5 7 3 ***Other contributions and refunds in connection with the administrative operation of the institution — Assigned revenue***

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	137 828 061,16

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 5 7 — OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS (cont'd)

5 7 4 *Revenue arising from the Commission contribution to the European External Action Service (EEAS) for Commission staff working in Union delegations — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	185 923 296,01

Remarks

This revenue arises from a Commission contribution to the EEAS for covering locally managed expenses of Commission staff working in Union delegations, including Commission staff funded by the European Development Fund (EDF).

In accordance with Article 21(2) and (3) of the Financial Regulation, any revenue will be used to provide additional appropriations for Item 3 0 0 5 in the statement of expenditure in Section X 'European External Action Service'.

European External Action Service p.m.

CHAPTER 5 8 — MISCELLANEOUS COMPENSATION

5 8 0 *Revenue from payments connected with lettings — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	692 678,16

Remarks

In accordance with point (g) of Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 5 8 — MISCELLANEOUS COMPENSATION (cont'd)

5 8 1 *Revenue from insurance payments received — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	300 977,50

Remarks

In accordance with point (f) of Article 21(3) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

This article is also intended to record revenue arising from reimbursement by insurance companies of the salaries of officials involved in accidents.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
	Total
	p.m.

CHAPTER 5 9 — OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS

5 9 0 *Other revenue from administrative operations*

Financial year 2018	Financial year 2017	Financial year 2016
5 000 000	5 000 000	2 504 524,47

Remarks

This article is intended to record other revenue from administrative operations.

European Parliament	p.m.
Council	p.m.
Commission	5 000 000

CHAPTER 5 9 — OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS *(cont'd)***5 9 0***(cont'd)*

Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	<hr/> 5 000 000

TITLE 6

CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
	CHAPTER 6 0				
6 0 1	Miscellaneous research programmes				
6 0 1 1	Switzerland/Euratom cooperation agreements on controlled thermonuclear fusion and plasma physics — Assigned revenue	p.m.	p.m.	0,—	
6 0 1 2	European fusion development agreement (EFDA) — Assigned revenue	—	—	0,—	
6 0 1 3	Cooperation agreements with third countries under Union research programmes — Assigned revenue	p.m.	p.m.	291 302 748,97	
6 0 1 5	Cooperation agreements with institutes from third countries in connection with scientific and technological projects of Union interest (Eureka and others) — Assigned revenue	p.m.	p.m.	0,—	
6 0 1 6	Agreements for European cooperation in the field of scientific and technical research — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 0 1 — Total</i>	p.m.	p.m.	291 302 748,97	
6 0 2	Other programmes				
6 0 2 1	Miscellaneous revenue relating to humanitarian aid and emergency support — Assigned revenue	p.m.	p.m.	57 781 507,49	
	<i>Article 6 0 2 — Total</i>	p.m.	p.m.	57 781 507,49	
6 0 3	Association agreements between the Union and third countries				
6 0 3 1	Revenue accruing from the participation of the candidate countries and the Western Balkan potential candidates in Union programmes — Assigned revenue	p.m.	p.m.	238 065 676,34	
6 0 3 2	Revenue accruing from the participation of third countries, other than candidate countries and Western Balkan potential candidates in customs cooperation agreements — Assigned revenue	p.m.	p.m.	246 489,60	
6 0 3 3	Participation of third countries or outside bodies in Union activities — Assigned revenue	p.m.	p.m.	38 269 817,52	
	<i>Article 6 0 3 — Total</i>	p.m.	p.m.	276 581 983,46	
	CHAPTER 6 0 — TOTAL	p.m.	p.m.	625 666 239,92	

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
	CHAPTER 6 1				
6 1 1	<i>Repayment of expenditure incurred on behalf of one or more Member States</i>				
6 1 1 3	Revenue from the investments provided for in Article 4 of Decision 2003/76/EC — Assigned revenue	p.m.	p.m.	35 732 929,25	
6 1 1 4	Revenue accruing from amounts recovered under the research programme of the Research Fund for Coal and Steel	p.m.	p.m.	0,—	
	<i>Article 6 1 1 — Total</i>	p.m.	p.m.	35 732 929,25	
6 1 2	<i>Repayment of expenditure incurred specifically as a result of work undertaken on request and against payment — Assigned revenue</i>				
6 1 4	<i>Repayment of Union support to commercially successful projects and activities</i>				
6 1 4 3	Repayment of Union support to European risk capital activities in support of small and medium-sized enterprises — Assigned revenue	p.m.	p.m.	5 845,93	
6 1 4 4	Repayment of Union support to risk-sharing instruments financed from the European Regional Development Fund and the Cohesion Fund — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 1 4 — Total</i>	p.m.	p.m.	0,—	
6 1 5	<i>Repayment of unused Union aid</i>				
6 1 5 0	Repayment of unused aid from European Social Fund, European Regional Development Fund, European Agricultural Guidance and Guarantee Fund, Financial Instrument for Fisheries Guidance, Cohesion Fund, European Union Solidarity Fund, ISPA, IPA, EFF, FEAD, EMFF and European Agricultural Fund for Rural Development (EAFRD) — Assigned revenue	p.m.	p.m.	46 067 434,95	
6 1 5 1	Repayment of unused subsidies for balancing budgets — Assigned revenue	p.m.	p.m.	0,—	
6 1 5 2	Repayment of unused interest subsidies — Assigned revenue	p.m.	p.m.	0,—	
6 1 5 3	Repayment of unused sums paid under contracts concluded by the institution — Assigned revenue	p.m.	p.m.	0,—	

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)
CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
6 1 5	<i>(cont'd)</i>				
6 1 5 7	Repayments of payments on account under the Structural Funds, the Cohesion Fund, the European Fisheries Fund, the Fund for European Aid to the Most Deprived, the European Maritime and Fisheries Fund and the European Agricultural Fund for Rural Development — Assigned revenue	p.m.	p.m.	420 116 068,08	
6 1 5 8	Repayment of miscellaneous unused Union aid — Assigned revenue	p.m.	p.m.	607 450,06	
	<i>Article 6 1 5 — Total</i>	p.m.	p.m.	466 790 953,09	
6 1 6	<i>Repayment of expenditure incurred on behalf of the International Atomic Energy Agency — Assigned revenue</i>	p.m.	p.m.	0,—	
6 1 7	<i>Repayment of amounts paid in connection with Union aid to third countries</i>				
6 1 7 0	Repayments within the framework of cooperation with South Africa — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 1 7 — Total</i>	p.m.	p.m.	0,—	
6 1 8	<i>Repayment of amounts paid in connection with food aid</i>				
6 1 8 0	Repayments by tenderers or recipients of overpayments made in connection with food aid — Assigned revenue	p.m.	p.m.	0,—	
6 1 8 1	Repayment of additional costs caused by the recipients of food aid — Assigned revenue	p.m.	p.m.	3 356,64	
	<i>Article 6 1 8 — Total</i>	p.m.	p.m.	3 356,64	
6 1 9	<i>Repayment of other expenditure incurred on behalf of outside bodies</i>				
6 1 9 1	Repayment of other expenditure incurred on behalf of outside bodies pursuant to Council Decision 77/270/ Euratom — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 1 9 — Total</i>	p.m.	p.m.	0,—	
	CHAPTER 6 1 — TOTAL	p.m.	p.m.	502 533 084,91	
	CHAPTER 6 2				
6 2 0	<i>Supply against payment of source materials or special fissile materials (point (b) of Article 6 of the Euratom Treaty) — Assigned revenue</i>	p.m.	p.m.	0,—	

CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT (cont'd)
CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
6 2 2	<i>Revenue from services provided by the Joint Research Centre to outside bodies against payment</i>				
6 2 2 1	Revenue from the operation of the high-flux reactor (HFR) to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	21 815,79	
6 2 2 3	Other revenue from services provided by the Joint Research Centre to outside bodies against payment to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	9 798 787,42	
6 2 2 4	Revenue from licences granted by the Commission on inventions resulting from Union research provided by the Joint Research Centre, irrespective of whether they can be patented — Assigned revenue	p.m.	p.m.	249 647,78	
6 2 2 5	Other revenue for the Joint Research Centre — Assigned revenue	p.m.	p.m.	0,—	
6 2 2 6	Revenue from services provided by the Joint Research Centre to other Union institutions or other Commission departments on a competitive basis, to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	77 886 596,21	
	<i>Article 6 2 2 — Total</i>	p.m.	p.m.	87 956 847,20	
6 2 4	<i>Revenue from licences granted by the Commission on inventions resulting from Union research, irrespective of whether they can be patented (indirect action) — Assigned revenue</i>	p.m.	p.m.	0,—	
	CHAPTER 6 2 — TOTAL	p.m.	p.m.	87 956 847,20	
	CHAPTER 6 3				
6 3 0	<i>Contributions by the European Free Trade Association Member States under the Cooperation Agreement on the European Economic Area — Assigned revenue</i>	p.m.	p.m.	393 490 071,—	
6 3 1	<i>Contributions within the framework of the Schengen acquis</i>				
6 3 1 1	Contributions to administrative costs resulting from the agreement concluded with Iceland and Norway — Assigned revenue	p.m.	p.m.	1 178 788,84	
6 3 1 2	Contributions for the development, establishment, operation and use of large-scale information systems under the agreements concluded with Iceland, Norway, Switzerland and Liechtenstein — Assigned revenue	p.m.	p.m.	396 714,84	
6 3 1 3	Other contributions within the framework of the Schengen <i>acquis</i> (Iceland, Norway, Switzerland and Liechtenstein) — Assigned revenue	p.m.	p.m.	19 789 217,14	
	<i>Article 6 3 1 — Total</i>	p.m.	p.m.	21 364 720,82	

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (cont'd)

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
6 3 2	Contributions to common administrative support expenditure of the European Development Fund — Assigned revenue	p.m.	p.m.	95 169 370,—	
6 3 3	Contributions to certain external aid programmes — Assigned revenue				
6 3 3 0	Contributions from Member States, including their public agencies, entities or natural persons, to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue	p.m.	p.m.	679 449 344,05	
6 3 3 1	Contributions from third countries, including their public agencies, entities or natural persons, to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue	p.m.	p.m.	9 475 721,93	
6 3 3 2	Contributions from international organisations to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 3 3 — Total</i>	p.m.	p.m.	688 925 065,98	
6 3 4	Contributions from EU trust funds				
6 3 4 0	Contributions from EU trust funds to the management costs of the Commission — Assigned revenue	p.m.	p.m.	15 011 561,40	
	<i>Article 6 3 4 — Total</i>	p.m.	p.m.	15 011 561,40	
6 3 5	Contribution to the European Fund for Sustainable Development (EFSD) — Assigned revenue				
6 3 5 0	Contribution from the European Development Fund to the EFSD — Assigned revenue	p.m.	p.m.		
6 3 5 1	Contributions from Member States, including their agencies, entities or natural persons to the EFSD — Assigned revenue	p.m.	p.m.		
6 3 5 2	Contributions from third countries, including their agencies, entities or natural persons to the EFSD — Assigned revenue	p.m.	p.m.		
6 3 5 3	Contributions from international organisations to the EFSD — Assigned revenue	p.m.	p.m.		
	<i>Article 6 3 5 — Total</i>	p.m.	p.m.		
	CHAPTER 6 3 — TOTAL	p.m.	p.m.	1 213 960 789,20	

CHAPTER 6 4 — CONTRIBUTIONS FROM FINANCIAL INSTRUMENTS
CHAPTER 6 5 — FINANCIAL CORRECTIONS
CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
	CHAPTER 6 4				
6 4 1	Contributions from financial instruments — Assigned revenue				
6 4 1 0	Contributions from financial instruments (revenues) — Assigned revenue	p.m.			
6 4 1 1	Contributions from financial instruments (repayments) — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 4 1 — Total</i>	p.m.	p.m.	0,—	
6 4 2	Contributions from financial instruments (non assigned revenue)				
6 4 2 0	Contributions from financial instruments — Revenues	25 000 000			
6 4 2 1	Contributions from financial instruments — Repayments	25 000 000			
	<i>Article 6 4 2 — Total</i>	50 000 000			
	CHAPTER 6 4 — TOTAL	50 000 000	p.m.	0,—	0
	CHAPTER 6 5				
6 5 1	Financial corrections related to the programming periods before 2000	p.m.	p.m.	12 003 509,60	
6 5 2	Financial corrections related to the programming period 2000-2006 — Assigned revenue	p.m.	p.m.	35 407 317,64	
6 5 3	Financial corrections related to the programming period 2007-2013 — Assigned revenue	p.m.	p.m.	0,—	
6 5 4	Financial corrections related to the programming period 2014-2020 — Assigned revenue	p.m.	p.m.	0,—	
	CHAPTER 6 5 — TOTAL	p.m.	p.m.	47 410 827,24	
	CHAPTER 6 6				
6 6 0	Other contributions and refunds				
6 6 0 0	Other assigned contributions and refunds — Assigned revenue	p.m.	p.m.	582 274 072,88	
6 6 0 1	Other non-assigned contributions and refunds	60 000 000	60 000 000	3 492 703,59	5,82
	<i>Article 6 6 0 — Total</i>	60 000 000	60 000 000	585 766 776,47	976,28
	CHAPTER 6 6 — TOTAL	60 000 000	60 000 000	585 766 776,47	976,28

TITLE 6

CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES

6 0 1 *Miscellaneous research programmes*

6 0 1 1 Switzerland/Euratom cooperation agreements on controlled thermonuclear fusion and plasma physics — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

Revenue resulting from the Agreement for scientific and technological cooperation between the European Union and European Atomic Energy Community and the Swiss Confederation associating the Swiss Confederation to Horizon 2020 — the Framework Programme for Research and Innovation and the Research and Training Programme of the European Atomic Energy Community complementing Horizon 2020, and regulating the Swiss Confederation's participation in the ITER activities carried out by Fusion for Energy.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Article 32 05 50 (indirect action) of the statement of expenditure in Section III 'Commission', depending on the expenditure to be covered.

6 0 1 2 European fusion development agreement (EFDA) — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
—	—	0,—

Remarks

Revenue resulting from the multilateral EFDA agreement between the European Atomic Energy Community and its 26 fusion associates, which has expired end of 2013.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Item 32 05 50 02 (indirect action) of the statement of expenditure in Section III 'Commission', depending on the expenditure to be covered.

6 0 1 3 Cooperation agreements with third countries under Union research programmes — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	291 302 748,97

Remarks

Revenue resulting from cooperation agreements between the Union and third countries, in particular those participating in European cooperation in the field of scientific and technical research (COST) in order to associate them with Union research programmes.

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)**6 0 1** (*cont'd*)6 0 1 3 (*cont'd*)

Any contributions received are to cover the costs of meetings, experts' contracts and research expenditure under the programmes in question.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 02 04 50, 05 09 50, 06 03 50, 08 02 50, 08 03 50, 08 04 50, 09 04 50, 15 03 50, 32 04 50, 32 05 50 (indirect action), 10 02 50 and 10 03 50 (direct action) of the statement of expenditure in Section III 'Commission', depending on the expenditure to be covered.

The association of Switzerland to parts of Horizon 2020, to Euratom Programme 2014-2018 and to the activities carried out by the European Joint Undertaking for ITER and the Development of Fusion for Energy for 2014-2020 (Fusion for Energy), was expected to last until 31 December 2016.

Following the ratification of the Protocol on the extension to Croatia of the Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other, on the free movement of persons by the Swiss Federal Council on 16 December 2016, as of 1 January 2017 the Agreement associating Switzerland to Horizon 2020 continues to apply and it is expanded to cover the whole of Horizon 2020, the Euratom Programme 2014-2018 and the activities carried out by Fusion for Energy.

Legal basis

Partnership and Cooperation Agreement between the European Communities and their Member States, and Ukraine (OJ L 49, 19.2.1998, p. 3) signed on 14 June 1994, entered into force on 1 March 1998 and remains applicable for the parts not covered by the provisional application of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part.

Council Decision 2008/372/EC of 12 February 2008 on the signing and provisional application of a Protocol to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the State of Israel, of the other part, on a framework Agreement between the European Community and the State of Israel on the general principles governing the State of Israel's participation in Community programmes (OJ L 129, 17.5.2008, p. 39).

Council Decision 2011/28/EU of 12 July 2010 on the conclusion of a Protocol to the Partnership and Cooperation Agreement establishing a partnership between the European Communities and their Member States, of the one part, and the Republic of Moldova, of the other part, on a Framework Agreement between the European Union and the Republic of Moldova on the general principles for the participation of the Republic of Moldova in Union programmes (OJ L 14, 19.1.2011, p. 5).

Council Decision 2012/777/EU of 10 December 2012 on the signing, on behalf of the European Union, of a Protocol to the Partnership and Cooperation Agreement between the European Communities and their Member States, of the one part, and the Republic of Armenia, of the other part, on a Framework Agreement between the European Union and the Republic of Armenia on the general principles for the participation of the Republic of Armenia in Union programmes (OJ L 340, 13.12.2012, p. 26).

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)**6 0 1** (*cont'd*)**6 0 1 3** (*cont'd*)

Commission Decision C(2014) 2089 of 2 April 2014 on the approval and signature of the Agreement between the European Union and the State of Israel on the participation of Israel in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Council Decision 2014/494/EU of 16 June 2014 on the signing, on behalf of the European Union, and provisional application of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Georgia, of the other part (OJ L 261, 30.8.2014, p. 1).

Commission Decision C(2014) 4290 of 30 June 2014 on the approval and signature of the Agreement between the European Union and the Republic of Moldova on the participation of Moldova in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Council Decision 2014/691/EU of 29 September 2014 amending Decision 2014/668/EU on the signing, on behalf of the European Union, and provisional application of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, as regards Title III (with the exception of the provisions relating to the treatment of third-country nationals legally employed as workers in the territory of the other Party) and Titles IV, V, VI and VII thereof, as well as the related Annexes and Protocols (OJ L 289, 3.10.2014, p. 1).

Council Decision 2014/953/EU of 4 December 2014, on the signing, on behalf of the European Union, and provisional application of the Agreement for scientific and technological cooperation between the European Union and European Atomic Energy Community and the Swiss Confederation associating the Swiss Confederation to Horizon 2020 — the Framework Programme for Research and Innovation and the Research and Training Programme of the European Atomic Energy Community complementing Horizon 2020, and regulating the Swiss Confederation's participation in the ITER activities carried out by Fusion for Energy (OJ L 370, 30.12.2014, p. 1).

Council Decision 2014/954/Euratom of 4 December 2014 approving the conclusion by the European Commission, on behalf of the European Atomic Energy Community, of the Agreement for scientific and technological cooperation between the European Union and European Atomic Energy Community and the Swiss Confederation, associating the Swiss Confederation to Horizon 2020 — the Framework Programme for Research and Innovation and the Research and Training Programme of the European Atomic Energy Community complementing Horizon 2020; and regulating the Swiss Confederation's participation in the ITER activities carried out by Fusion for Energy (OJ L 370, 30.12.2014, p. 19).

Commission Decision C(2014) 9320 of 5 December 2014 on the conclusion, on behalf of the European Atomic Energy Community, of an Agreement for scientific and technological cooperation between the European Union and European Atomic Energy Community and the Swiss Confederation associating the Swiss Confederation to Horizon 2020 — the Framework Programme for Research and Innovation and the Research and Training Programme of the European Atomic Energy Community complementing Horizon 2020 and regulating the Swiss Confederation's participation in the ITER activities carried out by Fusion for Energy.

Council Decision (EU) 2015/209 of 10 November 2014 on the signing, on behalf of the European Union and provisional application of the Agreement for scientific and technological cooperation between the European Union and the Faroe Islands associating the Faroe Islands to Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020) (OJ L 35, 11.2.2015, p. 1).

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)**6 0 1** (*cont'd*)6 0 1 3 (*cont'd*)

Council Decision (EU) 2015/575 of 17 December 2014 on the signing, on behalf of the European Union, and provisional application of the Protocol to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Tunisia, of the other part, on a Framework Agreement between the European Union and the Republic of Tunisia on the general principles for the participation of the Republic of Tunisia in Union programmes (OJ L 96, 11.4.2015, p. 1).

Commission Decision C(2015) 1355 of 3 March 2015 on the approval and signature of the Agreement between the European Union and Ukraine on the participation of Ukraine in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Council Decision (EU) 2015/1795 of 1 October 2015 on the conclusion of the Agreement for scientific and technological cooperation between the European Union and the Faroe Islands associating the Faroe Islands to Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020) (OJ L 263, 8.10.2015, p. 6).

Council Decision (EU) 2015/1796 of 1 October 2015 on the conclusion of the Agreement for scientific and technological cooperation between the European Union and European Atomic Energy Community and the Swiss Confederation associating the Swiss Confederation to Horizon 2020 — the Framework Programme for Research and Innovation and the Research and Training Programme of the European Atomic Energy Community complementing Horizon 2020, and regulating the Swiss Confederation's participation in the ITER activities carried out by Fusion for Energy (OJ L 263, 8.10.2015, p. 8).

Commission Decision C(2015) 8195 of 25 November 2015 on the approval and signature of the Agreement between the European Union and the Republic of Tunisia on the participation of the Republic of Tunisia in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)' (Agreement not yet signed).

Commission Decision C(2016)1360 of 9 March 2016 on the approval, on behalf of the European Union, and signature of an agreement on the participation of Georgia in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Commission Decision C(2016) 2119 of 14 April 2016 on the approval, on behalf of the European Union, and signature of an agreement on the participation of the Republic of Armenia in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)' (Agreement signed on 19 May 2016 entering into force after legislative approval by Armenian authorities).

Commission Decision (2016)3119 of 27 May 2016 on the conclusion of an Agreement for scientific and technological cooperation between the European Atomic Energy Community and Ukraine associating Ukraine to the Euratom Research and Training Programme (2014-2018).

6 0 1 5 Cooperation agreements with institutes from third countries in connection with scientific and technological projects of Union interest (Eureka and others) — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)

6 0 1 (*cont'd*)

6 0 1 5 (*cont'd*)

Remarks

Revenue resulting from cooperation agreements between the Union and institutes from third countries in connection with scientific and technological projects of Union interest (Eureka and others).

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 02 04 50, 05 09 50, 06 03 50, 08 02 50, 09 04 50, 15 03 50 and 32 04 50 (indirect action) of the statement of expenditure in Section III 'Commission'.

6 0 1 6 Agreements for European cooperation in the field of scientific and technical research — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

Revenue from States taking part in European cooperation in the field of scientific and technical research.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations in Section III 'Commission'.

6 0 2 ***Other programmes***

6 0 2 1 Miscellaneous revenue relating to humanitarian aid and emergency support — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	57 781 507,49

Remarks

Any contributions by outside bodies relating to humanitarian aid and emergency support.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations in Section III 'Commission'.

Legal basis

Council Regulation (EC) No 1257/96 of 20 June 1996 concerning humanitarian aid (OJ L 163, 2.7.1996, p. 1).

Regulation (EU) No 375/2014 of the European Parliament and of the Council of 3 April 2014 establishing the European Voluntary Humanitarian Aid Corps ('EU Aid Volunteers initiative') (OJ L 122, 24.4.2014, p. 1).

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)6 0 2 (*cont'd*)6 0 2 1 (*cont'd*)

Council Regulation (EU) 2016/369 of 15 March 2016 on the provision of emergency support within the Union (OJ L 70, 16.3.2016, p. 1).

6 0 3 *Association agreements between the Union and third countries*

6 0 3 1 Revenue accruing from the participation of the candidate countries and the Western Balkan potential candidates in Union programmes — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	238 065 676,34

Remarks

Revenue accruing from the Association Agreements concluded between the Union and the countries listed below as a result of their participation in various Union programmes.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Framework Agreement between the European Community and the Republic of Turkey on the general principles for the participation of the Republic of Turkey in Community programmes (OJ L 61, 2.3.2002, p. 29).

Commission Decision C(2014) 3502 of 2 June 2014 on the approval and signature of an Agreement between the European Union and the Republic of Turkey on the participation of the Republic of Turkey in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Framework Agreement between the European Community and the Republic of Albania on the general principles for the participation of the Republic of Albania in Community programmes (OJ L 192, 22.7.2005, p. 2).

Commission Decision C(2014) 3711 of 10 June 2014 on the approval and signature of an Agreement between the European Union and the Republic of Albania on the participation of Albania in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Framework Agreement between the European Community and Bosnia and Herzegovina on the general principles for the participation of Bosnia and Herzegovina in Community programmes (OJ L 192, 22.7.2005, p. 9).

Commission Decision C(2014) 3693 of 10 June 2014 on the approval and signature of an Agreement between the European Union and Bosnia and Herzegovina on the participation of Bosnia and Herzegovina in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Framework Agreement between the European Community and Serbia and Montenegro on the general principles for the participation of Serbia and Montenegro in Community programmes (OJ L 192, 22.7.2005, p. 29).

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)

6 0 3 (*cont'd*)

6 0 3 1 (*cont'd*)

Commission Decision C(2014) 3710 of 10 June 2014 on the approval and signature of an Agreement between the European Union and the Republic of Serbia on the participation of Serbia in the Union programme ‘Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)’.

Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, on a Framework Agreement between the European Community and the former Yugoslav Republic of Macedonia on the general principles for the participation of the Former Yugoslav Republic of Macedonia in Community programmes (OJ L 192, 22.7.2005, p. 23).

Commission Decision C(2014) 3707 of 10 June 2014 on the approval and signature of an Agreement between the European Union and the former Yugoslav Republic of Macedonia on the participation of the former Yugoslav Republic of Macedonia in the Union programme ‘Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)’.

Protocol 8 to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Montenegro, of the other part, on the general principles for the participation of Montenegro in Community programmes (OJ L 108, 29.4.2010, p. 1).

Commission Decision C(2014) 3705 of 10 June 2014 on the approval and signature of an Agreement between the European Union and the Republic of Montenegro on the participation of Montenegro in the Union programme ‘Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)’.

Regulation (EU) No 1286/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC (OJ L 347, 20.12.2013, p. 25), and in particular Article 5 thereof.

Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC (OJ L 347, 20.12.2013, p. 209), and in particular Article 5 thereof.

A Framework Agreement between the European Union and Kosovo on the general principles for the participation of Kosovo in Union programmes was signed on 25 November 2016 (COM(2013) 218 final) (its conclusion is pending).

Additional protocols to the Europe Agreements (Articles 228 and 238) opening up Union programmes to the candidate countries.

6 0 3 2 Revenue accruing from the participation of third countries, other than candidate countries and Western Balkan potential candidates in customs cooperation agreements — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	246 489,60

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)

6 0 3 (*cont'd*)

6 0 3 2 (*cont'd*)

Remarks

This item is intended to receive third country contributions based on international cooperation agreements, in particular under the Transit project and the project for the dissemination of tariff and other particulars (by computer).

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 14 02 01, 14 02 51, 14 03 01 and 14 03 51 of the statement of expenditure in Section III 'Commission'.

Legal basis

Convention of 20 May 1987 between the European Economic Community, the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation, on a common transit procedure (OJ L 226, 13.8.1987, p. 2).

Council Decision 2000/305/EC of 30 March 2000 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and Switzerland concerning the extension of the common communication network/common system interface (CCN/CSI) within the framework of the Convention on a common transit procedure (OJ L 102, 27.4.2000, p. 50).

Council Decision 2000/506/EC of 31 July 2000 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and Norway concerning the extension of the common communication network/common system interface (CCN/CSI) within the framework of the Convention on a common transit procedure (OJ L 204, 11.8.2000, p. 35).

Council Decision of 19 March 2001 authorising the Commission to negotiate, on behalf of the European Community, an amendment to the Convention creating the Customs Cooperation Council signed in Brussels on 15 December 1950 allowing the European Community to become a member of that organisation.

Regulation (EU) No 1286/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC (OJ L 347, 20.12.2013, p. 25), and in particular Article 5 thereof.

Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC (OJ L 347, 20.12.2013, p. 209), and in particular Article 5 thereof.

6 0 3 3 Participation of third countries or outside bodies in Union activities — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	38 269 817,52

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)

6 0 3 (*cont'd*)

6 0 3 3 (*cont'd*)

Remarks

This item is intended to receive contributions by third countries or outside bodies to Union activities.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE

6 1 1 *Repayment of expenditure incurred on behalf of one or more Member States*

6 1 1 3 Revenue from the investments provided for in Article 4 of Decision 2003/76/EC — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	35 732 929,25

Remarks

Decision 2003/76/EC stipulates that the Commission is entrusted with winding up the financial operations of the European Coal and Steel Community which are still in progress upon expiry of the ECSC Treaty.

Pursuant to Article 4 of that Decision, net revenue from the investment of available assets will constitute revenue in the general budget of the European Union earmarked for a specific purpose, namely financing research projects in sectors related to the coal and steel industry by the Research Fund for Coal and Steel.

The net revenue available for financing research projects in year $n + 2$ appears in the balance sheet of the ECSC in liquidation for year n , and after the liquidation process has been completed will appear as assets in the balance sheet of the Coal and Steel Research Fund. This financing mechanism took effect in 2003. Revenue coming from 2016 will be used for research in 2018. In order to reduce as far as possible the fluctuations that movements in the financial markets could cause in the financing of research, a smoothing arrangement is applied. The amount of net revenue expected to be available for research in 2018 comes to EUR 27 400 000.

In accordance with Article 4 of Decision 2003/76/EC, 72,8 % of the fund's appropriations will be for the steel-related sector and 27,2 % for the coal-related sector.

In accordance with Article 21 and Article 181(2) of the Financial Regulation, revenue will be used to provide additional appropriations under Chapter 08 05 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Decision 2003/76/EC of 1 February 2003 establishing the measures necessary for the implementation of the Protocol, annexed to the Treaty establishing the European Community, on the financial consequences of the expiry of the ECSC Treaty and on the Research Fund for Coal and Steel (OJ L 29, 5.2.2003, p. 22).

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)

6 1 1 (cont'd)

6 1 1 4 Revenue accruing from amounts recovered under the research programme of the Research Fund for Coal and Steel

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

Decision 2003/76/EC stipulates that the Commission is entrusted with winding up the financial operations of the European Coal and Steel Community which are still in progress upon expiry of the ECSC Treaty.

Pursuant to Article 4(5) of that Decision, the amounts recovered return initially to the assets of the ECSC in liquidation and subsequently, on completion of the liquidation, to the assets of the Research Fund for Coal and Steel.

Legal basis

Council Decision 2003/76/EC of 1 February 2003 establishing the measures necessary for the implementation of the Protocol, annexed to the Treaty establishing the European Community, on the financial consequences of the expiry of the ECSC Treaty and on the Research Fund for Coal and Steel (OJ L 29, 5.2.2003, p. 22).

6 1 2 **Repayment of expenditure incurred specifically as a result of work undertaken on request and against payment — Assigned revenue**

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	5 845,93

Remarks

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Commission	p.m.
Council	p.m.
European External Action Service	p.m.
Total	<u>p.m.</u>

6 1 4 **Repayment of Union support to commercially successful projects and activities**

6 1 4 3 Repayment of Union support to European risk capital activities in support of small and medium-sized enterprises — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (*cont'd*)

6 1 4 (*cont'd*)

6 1 4 3 (*cont'd*)

Remarks

Repayment of all or part of the support for commercially successful projects, with possible participation in profits resulting from grants awarded as part of European risk capital activities in support of small and medium-sized enterprises under the Venture Consort and Eurotech Capital instruments.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

6 1 4 4 Repayment of Union support to risk-sharing instruments financed from the European Regional Development Fund and the Cohesion Fund — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

Repayment of reflows and amounts left over from Union support to risk-sharing instruments financed from the European Regional Development Fund and the Cohesion Fund.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which the revenue is assigned.

Legal basis

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25) and in particular Articles 14 and 36a thereof.

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

6 1 5 ***Repayment of unused Union aid***

6 1 5 0 Repayment of unused aid from European Social Fund, European Regional Development Fund, European Agricultural Guidance and Guarantee Fund, Financial Instrument for Fisheries Guidance, Cohesion Fund, European Union Solidarity Fund, ISPA, IPA, EFF, FEAD, EMFF and European Agricultural Fund for Rural Development (EAFRD) — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	46 067 434,95

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)

6 1 5 (cont'd)

6 1 5 0 (cont'd)

Remarks

Repayment of unused aid from the European Social Fund, the European Regional Development Fund, the European Agricultural Guidance and Guarantee Fund, the Financial Instrument for Fisheries Guidance, the Cohesion Fund, the European Union Solidarity Fund, the Instrument for Structural Policies for Pre-Accession (ISPA), the Instrument for Pre-Accession Assistance (IPA), the European Fisheries Fund (EFF), the Fund for European Aid to the Most Deprived (FEAD), the European Maritime and Fisheries Fund (EMFF) and the European Agricultural Fund for Rural Development (EAFRD).

In accordance with Article 21 of the Financial Regulation, this revenue will be used to provide additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

6 1 5 1 Repayment of unused subsidies for balancing budgets — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

6 1 5 2 Repayment of unused interest subsidies — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

6 1 5 3 Repayment of unused sums paid under contracts concluded by the institution — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (*cont'd*)6 1 5 (*cont'd*)

6 1 5 7 Repayments of payments on account under the Structural Funds, the Cohesion Fund, the European Fisheries Fund, the Fund for European Aid to the Most Deprived, the European Maritime and Fisheries Fund and the European Agricultural Fund for Rural Development — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	420 116 068,08

Remarks

This item is intended to record the repayment of payments on account under the Structural Funds (European Regional Development Fund and European Social Fund), the Cohesion Fund, the European Fisheries Fund (EFF), the Fund for European Aid to the Most Deprived (FEAD), the European Maritime and Fisheries Fund (EMFF) and the European Agricultural Fund for Rural Development (EAFRD).

The amounts booked to this item will, in accordance with Articles 21 and 177 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 05, 11 and 13 of the statement of expenditure in Section III 'Commission', in order not to reduce the contribution from the Funds to the operation concerned.

Legal basis

Council Regulation (EC) No 1164/94 of 16 May 1994 establishing a Cohesion Fund (OJ L 130, 25.5.1994, p. 1), and in particular Article D of Annex II thereto.

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund (OJ L 210, 31.7.2006, p. 25), and in particular Article 82(2) and Chapter II thereof.

Council Regulation (EC) No 1198/2006 of 27 July 2006 on the European Fisheries Fund (OJ L 223, 15.8.2006, p. 1).

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived (OJ L 72, 12.3.2014, p. 1).

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)**6 1 5** (cont'd)**6 1 5 8** Repayment of miscellaneous unused Union aid — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	607 450,06

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

6 1 6 *Repayment of expenditure incurred on behalf of the International Atomic Energy Agency — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

Repayment by the International Atomic Energy Agency (IAEA) of sums which were advanced by the Commission to pay for controls carried out by the IAEA under the verification agreements (see Articles 32 03 01 and 32 03 02 of the statement of expenditure in Section III 'Commission').

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Agreement between the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the European Atomic Energy Community and the International Atomic Energy Agency in implementation of Article III (1) and (4) of the Treaty on the non-proliferation of nuclear weapons (OJ L 51, 22.2.1978, p. 1), and in particular Article 15 thereof.

Tripartite agreements between the Community, the United Kingdom and the International Atomic Energy Agency.

Tripartite agreement between the Community, France and the International Atomic Energy Agency.

6 1 7 *Repayment of amounts paid in connection with Union aid to third countries***6 1 7 0** Repayments within the framework of cooperation with South Africa — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)

6 1 7 (cont'd)

6 1 7 0 (cont'd)

Remarks

Repayments by tenderers or recipients of overpayments made in connection with development cooperation with South Africa.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Items 21 02 05 01 and 21 02 05 02 of the statement of expenditure in Section III 'Commission'.

Legal basis

Regulation (EU) No 233/2014 of the European Parliament and of the Council of 11 March 2014 establishing a financing instrument for development cooperation for the period 2014-2020 (OJ L 77, 15.3.2014, p. 44).

6 1 8 **Repayment of amounts paid in connection with food aid**

6 1 8 0 Repayments by tenderers or recipients of overpayments made in connection with food aid — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

Provisions contained in the invitations to tender or in the financial conditions attached to the Commission's letters setting out the conditions under which food aid is granted to recipients.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Legal basis

Council Regulation (EC) No 1257/96 of 20 June 1996 concerning humanitarian aid (OJ L 163, 2.7.1996, p. 1).

6 1 8 1 Repayment of additional costs caused by the recipients of food aid — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	3 356,64

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)**6 1 8** (cont'd)

6 1 8 1 (cont'd)

Remarks

Provisions contained in the terms of delivery attached to the Commission's letters setting out the conditions under which food aid is granted to recipients.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Legal basis

Council Regulation (EC) No 1257/96 of 20 June 1996 concerning humanitarian aid (OJ L 163, 2.7.1996, p. 1).

6 1 9 ***Repayment of other expenditure incurred on behalf of outside bodies***

6 1 9 1 Repayment of other expenditure incurred on behalf of outside bodies pursuant to Council Decision 77/270/Euratom — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 21 06 01, 21 06 02, 21 06 51 and 22 02 51 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Regulation (EC) No 1085/2006 of 17 July 2006 establishing an Instrument for Pre-Accession Assistance (IPA) (OJ L 210, 31.7.2006, p. 82).

Council Regulation (Euratom) No 300/2007 of 19 February 2007 establishing an Instrument for Nuclear Safety Cooperation (OJ L 81, 22.3.2007, p. 1).

Regulation (Euratom) No 237/2014 of the Council of 13 December 2013 establishing an Instrument for Nuclear Safety Cooperation (OJ L 77, 15.3.2014, p. 109).

CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT**6 2 0** ***Supply against payment of source materials or special fissile materials (point (b) of Article 6 of the Euratom Treaty) — Assigned revenue***

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT (*cont'd*)6 2 0 (*cont'd*)*Remarks*

Revenue from the supply to Member States against payment of source materials or special fissile materials for their research programmes.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Legal basis

Treaty establishing the European Atomic Energy Community, and in particular point (b) of Article 6 thereof.

6 2 2 **Revenue from services provided by the Joint Research Centre to outside bodies against payment**

6 2 2 1 Revenue from the operation of the high-flux reactor (HFR) to be used to provide additional appropriations — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	21 815,79

Remarks

Revenue resulting from the operation of the HFR (high-flux reactor) at the Petten establishment of the Joint Research Centre.

Payments by outside bodies to cover all types of expenditure involved in the operation of the HFR by the Joint Research Centre.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 10 01 05 and 10 04 04 of the statement of expenditure in Section III 'Commission'.

Completion of earlier programmes

The revenue is provided by France and the Netherlands.

6 2 2 3 Other revenue from services provided by the Joint Research Centre to outside bodies against payment to be used to provide additional appropriations — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	9 798 787,42

Remarks

Revenue from persons, firms and outside bodies (third parties) for which the Joint Research Centre will carry out work and/or provide services against payment.

CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT (*cont'd*)6 2 2 (*cont'd*)6 2 2 3 (*cont'd*)

In accordance with Article 21 and Article 183(2) of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 10 01 05, 10 02 01, 10 02 51, 10 02 52, 10 03 01, 10 03 51, 10 03 52 and 10 04 02 of the statement of expenditure in Section III 'Commission' amounting to the expenditure under each contract with an outside body.

6 2 2 4 Revenue from licences granted by the Commission on inventions resulting from Union research provided by the Joint Research Centre, irrespective of whether they can be patented — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	249 647,78

Remarks

Council Decision 2013/743/EU requires the Joint Research Centre to support knowledge and technology transfer and to generate additional resources through, *inter alia*, the exploitation of intellectual property.

The Treaty establishing the European Atomic Energy Community, and in particular Article 12 thereof, gives Member States, persons and undertakings the right — against payment of a suitable remuneration — to obtain non-exclusive licences under patents, provisionally protected patent rights, utility models or patent applications owned by the European Atomic Energy Community.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 10 01 05, 10 04 02, 10 04 03 and Chapters 10 02 and 10 03 of the statement of expenditure in Section III 'Commission'.

Legal basis

Treaty on the Functioning of the European Union, and in particular Articles 182 and 183 thereof.

Treaty establishing the European Atomic Energy Community, and in particular Article 12 thereof.

Council Regulation (EEC) No 2380/74 of 17 September 1974 adopting provisions for the dissemination of information relating to research programmes for the European Economic Community (OJ L 255, 20.9.1974, p. 1).

Council Decision 2013/743/EU of 3 December 2013 establishing the specific programme implementing Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020) and repealing Decisions 2006/971/EC, 2006/972/EC, 2006/973/EC, 2006/974/EC and 2006/975/EC (OJ L 347, 20.12.2013, p. 965).

6 2 2 5 Other revenue for the Joint Research Centre — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT (*cont'd*)6 2 2 (*cont'd*)6 2 2 5 (*cont'd*)*Remarks*

Revenue from contributions, gifts or bequests from third parties for the various activities carried out by the Joint Research Centre.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Article 10 01 05 and Chapters 10 02, 10 03 and 10 04 of the statement of expenditure in Section III 'Commission'.

6 2 2 6 Revenue from services provided by the Joint Research Centre to other Union institutions or other Commission departments on a competitive basis, to be used to provide additional appropriations — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	77 886 596,21

Remarks

Revenue from other Union institutions or other Commission departments for which the Joint Research Centre will carry out work and/or provide services against payment and revenue from participation in the activities of the framework programmes for research and technological development.

In accordance with Article 21 and Article 183(2) of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 10 01 05, 10 02 01, 10 02 51, 10 02 52, 10 03 01, 10 03 51, 10 03 52 and 10 04 03 of the statement of expenditure in Section III 'Commission' amounting to the specific expenditure under each contract with other Union institutions or other Commission departments.

6 2 4 **Revenue from licences granted by the Commission on inventions resulting from Union research, irrespective of whether they can be patented (indirect action) — Assigned revenue**

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

The Treaty establishing the European Atomic Energy Community, and in particular Article 12 thereof, gives Member States, persons and undertakings the right — against payment of a suitable remuneration — to obtain non-exclusive licences under patents, provisionally protected patent rights, utility models or patent applications owned by the European Atomic Energy Community.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT (cont'd)**6 2 4** (cont'd)*Legal basis*

Treaty establishing the European Atomic Energy Community.

Council Regulation (EEC) No 2380/74 of 17 September 1974 adopting provisions for the dissemination of information relating to research programmes for the European Economic Community (OJ L 255, 20.9.1974, p. 1).

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS**6 3 0** *Contributions by the European Free Trade Association Member States under the Cooperation Agreement on the European Economic Area — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	393 490 071,—

Remarks

This article is intended to record contributions from the European Free Trade Association Member States resulting from their financial participation in certain activities of the Union in accordance with Article 82 of and Protocol 32 to the Agreement on the European Economic Area.

The total contribution planned is shown in the summary presented for information in an annex to the statement of expenditure in Section III 'Commission'.

Contributions by the European Free Trade Association Member States are made available to the Commission in accordance with Articles 1, 2 and 3 of Protocol 32 to the Agreement on the European Economic Area.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3).

6 3 1 *Contributions within the framework of the Schengen acquis***6 3 1 1** Contributions to administrative costs resulting from the agreement concluded with Iceland and Norway — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	1 178 788,84

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)6 3 1 (*cont'd*)6 3 1 1 (*cont'd*)*Remarks*

Contributions to administrative costs resulting from the Agreement of 18 May 1999 concluded by the Council of the European Union and the Republic of Iceland and the Kingdom of Norway concerning the latter's association with the implementation, application and development of the Schengen *acquis* (OJ L 176, 10.7.1999, p. 36), and in particular Article 12 of that Agreement.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Council

p.m.

Legal basis

Council Decision 1999/437/EC of 17 May 1999 on certain arrangements for the application of the Agreement concluded by the Council of the European Union and the Republic of Iceland and the Kingdom of Norway concerning the association of those two States with the implementation, application and development of the Schengen *acquis* (OJ L 176, 10.7.1999, p. 31).

6 3 1 2 Contributions for the development, establishment, operation and use of large-scale information systems under the agreements concluded with Iceland, Norway, Switzerland and Liechtenstein — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	396 714,84

Remarks

In accordance with Article 21 of Financial Regulation, any revenue will be used to provide additional appropriations under Articles 18 02 07, 18 02 08, 18 02 09 and 18 03 03 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Decision 1999/437/EC of 17 May 1999 on certain arrangements for the application of the Agreement concluded by the Council of the European Union and the Republic of Iceland and the Kingdom of Norway concerning the association of those two States with the implementation, application and development of the Schengen *acquis* (OJ L 176, 10.7.1999, p. 31).

Council Decision 1999/439/EC of 17 May 1999 on the conclusion of the Agreement with the Republic of Iceland and the Kingdom of Norway concerning the latter's association with the implementation, application and development of the Schengen *acquis* (OJ L 176, 10.7.1999, p. 35).

Council Decision 2001/258/EC of 15 March 2001 concerning the conclusion of an Agreement between the European Community and the Republic of Iceland and the Kingdom of Norway concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or Iceland or Norway (OJ L 93, 3.4.2001, p. 38), and in particular Article 9 of that Agreement.

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)**6 3 1** (*cont'd*)**6 3 1 2** (*cont'd*)

Council Decision 2001/886/JHA of 6 December 2001 on the development of the second generation Schengen Information System (SIS II) (OJ L 328, 13.12.2001, p. 1).

Council Regulation (EC) No 2424/2001 of 6 December 2001 on the development of the second generation Schengen Information System (SIS II) (OJ L 328, 13.12.2001, p. 4).

Commission Regulation (EC) No 1560/2003 of 2 September 2003 laying down detailed rules for the application of Council Regulation (EC) No 343/2003 establishing the criteria and mechanisms for determining the Member State responsible for examining an asylum application lodged in one of the Member States by a third-country national (OJ L 222, 5.9.2003, p. 3).

Council Decision 2004/512/CE of 8 June 2004 establishing the Visa Information System (VIS) (OJ L 213, 15.6.2004, p. 5).

Regulation (EC) No 1986/2006 of the European Parliament and of the Council of 20 December 2006 regarding access to the Second Generation Schengen Information System (SIS II) by the services in the Member States responsible for issuing vehicle registration certificates (OJ L 381, 28.12.2006, p. 1).

Regulation (EC) No 1987/2006 of the European Parliament and of the Council of 20 December 2006 on the establishment, operation and use of the second generation Schengen Information System (SIS II) (OJ L 381, 28.12.2006, p. 4).

Council Decision 2007/533/JHA of 12 June 2007 on the establishment, operation and use of the second generation Schengen Information System (SIS II) (OJ L 205, 7.8.2007, p. 63).

Council Decision 2008/146/EC of 28 January 2008 on the conclusion, on behalf of the European Community, of the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis* (OJ L 53, 27.2.2008, p. 1).

Council Decision 2008/147/EC of 28 January 2008 on the conclusion on behalf of the European Community of the Agreement between the European Community and the Swiss Confederation concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or in Switzerland (OJ L 53, 27.2.2008, p. 3).

Council Decision 2008/149/EC of 28 January 2008 on the conclusion on behalf of the European Union of the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis* (OJ L 53, 27.2.2008, p. 50).

Council Decision 2008/633/JHA of 23 June 2008 concerning access for consultation of the Visa Information System (VIS) by designated authorities of Member States and by Europol for the purposes of the prevention, detection and investigation of terrorist offences and of other serious criminal offences (OJ L 218, 13.8.2008, p. 129).

Regulation (EC) No 767/2008 of the European Parliament and of the Council of 9 July 2008, concerning the Visa Information System (VIS) and the exchange of data between Member States on short-stay visas (VIS Regulation) (OJ L 218, 13.8.2008, p. 60).

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)

6 3 1 (*cont'd*)

6 3 1 2 (*cont'd*)

Council Decision 2011/349/EU of 7 March 2011 on the conclusion on behalf of the European Union of the Protocol between the European Union, the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis*, relating in particular to judicial cooperation in criminal matters and police cooperation (OJ L 160, 18.6.2011, p. 1).

Council Decision 2011/350/EU of 7 March 2011 on the conclusion, on behalf of the European Union, of the Protocol between the European Union, the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis*, relating to the abolition of checks at internal borders and movement of persons (OJ L 160, 18.6.2011, p. 19).

Council Decision 2011/351/EU of 7 March 2011 on the conclusion of a Protocol between the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Community and the Swiss Confederation concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or in Switzerland (OJ L 160, 18.6.2011, p. 37).

Regulation (EU) No 1077/2011 of the European Parliament and of the Council of 25 October 2011, establishing a European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (OJ L 286, 1.11.2011, p. 1).

Regulation (EU) No 603/2013 of the European Parliament and of the Council of 26 June 2013 on the establishment of 'Eurodac' for the comparison of fingerprints for the effective application of Regulation (EU) No 604/2013 establishing the criteria and mechanisms for determining the Member State responsible for examining an application for international protection lodged in one of the Member States by a third-country national or a stateless person and on requests for the comparison with Eurodac data by Member States' law enforcement authorities and Europol for law enforcement purposes, and amending Regulation (EU) No 1077/2011 establishing a European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (OJ L 180, 29.6.2013, p. 1).

Regulation (EU) No 604/2013 of the European Parliament and of the Council of 26 June 2013 establishing the criteria and mechanisms for determining the Member State responsible for examining an application for international protection lodged in one of the Member States by a third-country national or a stateless person (recast) (OJ L 180, 29.6.2013, p. 31).

6 3 1 3 Other contributions within the framework of the Schengen *acquis* (Iceland, Norway, Switzerland and Liechtenstein) — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	19 789 217,14

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)**6 3 1** (*cont'd*)**6 3 1 3** (*cont'd*)*Remarks*

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Article 18 03 02 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Decision 1999/437/EC of 17 May 1999 on certain arrangements for the application of the Agreement concluded by the Council of the European Union and the Republic of Iceland and the Kingdom of Norway concerning the association of those two States with the implementation, application and development of the Schengen *acquis* (OJ L 176, 10.7.1999, p. 31).

Council Decision 1999/439/EC of 17 May 1999 on the conclusion of the Agreement with the Republic of Iceland and the Kingdom of Norway concerning the latter's association with the implementation, application and development of the Schengen *acquis* (OJ L 176, 10.7.1999, p. 35).

Council Decision 2001/258/EC of 15 March 2001 concerning the conclusion of an Agreement between the European Community and the Republic of Iceland and the Kingdom of Norway concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or Iceland or Norway (OJ L 93, 3.4.2001, p. 38), and in particular Article 9 of that Agreement.

Council Decision 2008/146/EC of 28 January 2008 on the conclusion, on behalf of the European Community, of the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis* (OJ L 53, 27.2.2008, p. 1).

Council Decision 2008/147/EC of 28 January 2008 on the conclusion on behalf of the European Community of the Agreement between the European Community and the Swiss Confederation concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or in Switzerland (OJ L 53, 27.2.2008, p. 3).

Council Decision 2008/149/EC of 28 January 2008 on the conclusion on behalf of the European Union of the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis* (OJ L 53, 27.2.2008, p. 50).

Regulation (EU) No 439/2010 of the European Parliament and of the Council of 19 May 2010 establishing a European Asylum Support Office (OJ L 132, 29.5.2010, p. 11).

Council Decision 2011/349/EU of 7 March 2011 on the conclusion on behalf of the European Union of the Protocol between the European Union, the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis*, relating in particular to judicial cooperation in criminal matters and police cooperation (OJ L 160, 18.6.2011, p. 1).

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)**6 3 1** (*cont'd*)6 3 1 3 (*cont'd*)

Council Decision 2011/350/EU of 7 March 2011 on the conclusion, on behalf of the European Union, of the Protocol between the European Union, the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis*, relating to the abolition of checks at internal borders and movement of persons (OJ L 160, 18.6.2011, p. 19).

Council Decision 2012/192/EU of 12 July 2010 on the signing, on behalf of the Union, of the Arrangement between the European Union and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation on the participation by those States in the work of the committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis* (OJ L 103, 13.4.2012, p. 1).

Council Decision 2012/193/EU of 13 March 2012 on the conclusion, on behalf of the Union, of the Arrangement between the European Union and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation on the participation by those States in the work of the committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis* (OJ L 103, 13.4.2012, p. 3).

Council Regulation (EU) No 1053/2013 of 7 October 2013 establishing an evaluation and monitoring mechanism to verify the application of the Schengen *acquis* and repealing the Decision of the Executive Committee of 16 September 1998 setting up a Standing Committee on the evaluation and implementation of Schengen (OJ L 295, 6.11.2013, p. 27).

Council Decision 2014/185/EU of 11 February 2014, on the signing, on behalf of the Union, of the Arrangement between the European Union and the Swiss Confederation on the modalities of its participation in the European Asylum Support Office (OJ L 102, 5.4.2014, p. 1).

Council Decision 2014/194/EU of 11 February 2014, on the signing, on behalf of the Union, of the Arrangement between the European Union and the Republic of Iceland on the modalities of its participation in the European Asylum Support Office (OJ L 106, 9.4.2014, p. 2).

Regulation (EU) No 515/2014 of the European Parliament and of the Council of 16 April 2014 establishing, as part of the Internal Security Fund, the instrument for financial support for external borders and visa and repealing Decision No 574/2007/EC (OJ L 150, 20.5.2014, p. 143).

Council Decision 2014/301/EU of 19 May 2014 on the conclusion of the Arrangement between the European Union and the Kingdom of Norway on the modalities of its participation in the European Asylum Support Office (OJ L 157, 27.5.2014, p. 33).

Council Decision 2014/344/EU of 19 May 2014 on the conclusion of the Arrangement between the European Union and the Principality of Liechtenstein on the modalities of its participation in the European Asylum Support Office (OJ L 170, 11.6.2014, p. 49).

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (cont'd)**6 3 1** (cont'd)**6 3 1 3** (cont'd)

Council Decision (EU) 2016/350 of 25 February 2016 on the conclusion of the Arrangement between the European Union and the Swiss Confederation on the modalities of its participation in the European Asylum Support Office (OJ L 65, 11.3.2016, p. 61).

Agreement between the European Union and the Kingdom of Norway on supplementary rules in relation to the instrument for financial support for external borders and visa, as part of the Internal Security Fund for the period 2014 to 2020, signed on 8 December 2016.

Agreement between the European Union and the Principality of Liechtenstein on supplementary rules in relation to the instrument for financial support for external borders and visa, as part of the Internal Security Fund for the period 2014 to 2020, signed on 8 December 2016.

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 6 April 2016, establishing an Entry/Exit System (EES) to register entry and exit data and refusal of entry data of third country national crossing the external borders of the Member States of the European Union and determining the conditions for access to the EES for law enforcement purposes and amending Regulation (EC) No 767/2008, and Regulation (EU) No 1077/2011 (COM(2016) 194 final).

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 16 November 2016, establishing a European Travel Information and Authorisation System (ETIAS) and amending Regulations (EU) No 515/2014, (EU) 2016/399, (EU) 2016/794 and (EU) 2016/1624 (COM(2016) 731 final).

6 3 2 ***Contributions to common administrative support expenditure of the European Development Fund — Assigned revenue***

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	95 169 370,—

Remarks

In accordance with Article 21 of the Financial Regulation, any revenue from the European Development Fund (EDF) contributing to the cost of support measures will be used to provide additional appropriations under Item 21 01 04 07 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Decision 2013/755/EU of 25 November 2013 on the association of the overseas countries and territories with the European Union ('Overseas Association Decision') (OJ L 344, 19.12.2013, p. 1).

Council Decision 2013/759/EU of 12 December 2013 regarding transitional EDF management measures from 1 January 2014 until the entry into force of the 11th European Development Fund (OJ L 335, 14.12.2013, p. 48).

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (cont'd)
6 3 2 (cont'd)
Reference acts

Internal Agreement between the Representatives of the Governments of the Member States, meeting within the Council, on the financing of Community aid under the multiannual financial framework for the period 2008 to 2013 in accordance with the ACP-EC Partnership Agreement and on the allocation of financial assistance for the Overseas Countries and Territories to which Part Four of the EC Treaty applies (OJ L 247, 9.9.2006, p. 32).

Communication from the Commission to the European Parliament and the Council of 7 December 2011: Preparation of the multiannual financial framework regarding the financing of EU cooperation for African, Caribbean and Pacific States and Overseas Countries and Territories for the 2014-2020 period (11th European Development Fund) (COM(2011) 837 final).

6 3 3 Contributions to certain external aid programmes — Assigned revenue
6 3 3 0 Contributions from Member States, including their public agencies, entities or natural persons, to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	679 449 344,05

Remarks

This item is intended to record the financial contributions from Member States, including their public agencies, entities or natural persons to certain external aid programmes financed by the Union and managed by the Commission on their behalf.

In accordance with point (b) of Article 21(2) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

6 3 3 1 Contributions from third countries, including their public agencies, entities or natural persons, to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	9 475 721,93

Remarks

This item is intended to record the financial contributions from third countries, including their public agencies, entities or natural persons to certain external aid programmes financed by the Union and managed by the Commission on their behalf.

In accordance with point (b) of Article 21(2) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (cont'd)**6 3 3 (cont'd)**

6 3 3 2 Contributions from international organisations to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

This item is intended to record the financial contributions from international organisations to certain external aid programmes financed by the Union and managed by the Commission on their behalf.

In accordance with point (b) of Article 21(2) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

6 3 4 Contributions from EU trust funds

6 3 4 0 Contributions from EU trust funds to the management costs of the Commission — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	15 011 561,40

Remarks

This item is intended to record the management fees which the Commission is authorised to withdraw for a maximum of 5 % of the amounts pooled into the EU trust fund to cover its management costs from the years in which the contributions to each trust fund have started to be used.

In accordance with point (b) of Article 21(2) of the Financial Regulation, such management fees shall be assimilated to assigned revenue for the duration of the EU trust fund.

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 187(7) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1), and in particular Article 259 thereof.

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)6 3 5 *Contribution to the European Fund for Sustainable Development (EFSD) — Assigned revenue*

6 3 5 0 Contribution from the European Development Fund to the EFSD — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	

Remarks

This item is intended to record the above financial contributions to the EFSD.

In accordance with Article 21(2) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the European Fund for Sustainable Development (EFSD) and establishing the EFSD Guarantee and the EFSD Guarantee Fund (COM(2016) 586 final).

6 3 5 1 Contributions from Member States, including their agencies, entities or natural persons to the EFSD — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	

Remarks

This item is intended to record the above financial contributions to the EFSD.

In accordance with Article 21(2) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the European Fund for Sustainable Development (EFSD) and establishing the EFSD Guarantee and the EFSD Guarantee Fund (COM(2016) 586 final).

6 3 5 2 Contributions from third countries, including their agencies, entities or natural persons to the EFSD — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (cont'd)

6 3 5 (cont'd)

6 3 5 2 (cont'd)

Remarks

This item is intended to record the above financial contributions to the EFSD.

In accordance with Article 21(2) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the European Fund for Sustainable Development (EFSD) and establishing the EFSD Guarantee and the EFSD Guarantee Fund, COM(2016) 586 final.

6 3 5 3 Contributions from international organisations to the EFSD — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	

Remarks

This item is intended to record the above financial contributions to the EFSD.

In accordance with Article 21(2) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the European Fund for Sustainable Development (EFSD) and establishing the EFSD Guarantee and the EFSD Guarantee Fund (COM(2016) 586 final).

CHAPTER 6 4 — CONTRIBUTIONS FROM FINANCIAL INSTRUMENTS6 4 1 *Contributions from financial instruments —Assigned revenue*

6 4 1 0 Contributions from financial instruments (revenues) — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.		

CHAPTER 6 4 — CONTRIBUTIONS FROM FINANCIAL INSTRUMENTS (*cont'd*)

6 4 1 (*cont'd*)

6 4 1 0 (*cont'd*)

Remarks

New item

Revenues, including dividends, capital gains, guarantee fees and interest on loans and on amounts on fiduciary accounts paid back to the Commission or fiduciary accounts opened for financial instruments and attributable to the support from the budget under a financial instrument.

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 140(6) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1),

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the financial rules applicable to the general budget of the Union and amending Regulation (EC) No 2012/2002, Regulations (EU) No 1296/2013, (EU) 1301/2013, (EU) No 1303/2013, EU No 1304/2013, (EU) No 1305/2013, (EU) No 1306/2013, (EU) No 1307/2013, (EU) No 1308/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, (EU) No 652/2014 of the European Parliament and of the Council and Decision No 541/2014/EU of the European Parliament and of the Council (COM(2016) 605 final).

6 4 1 1 Contributions from financial instruments (repayments) — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

New item (former Item 6 3 4 1)

Annual repayments, including capital repayments, guarantees released, and repayments of the principal of loans, paid back to the Commission or fiduciary accounts opened for financial instruments and attributable to the support from the budget under a financial instrument, shall constitute internal assigned revenue in accordance with Article 21 of the Financial Regulation and shall be used for the same financial instruments, without prejudice to Article 140(9) of that Regulation, for a period not exceeding the period for the commitment of appropriations plus two years, unless specified otherwise in a basic act.

This item is also used to book repayments resulting from a reduction of the EU contribution to the Instrument.

CHAPTER 6 4 — CONTRIBUTIONS FROM FINANCIAL INSTRUMENTS (cont'd)**6 4 1** (cont'd)

6 4 1 1 (cont'd)

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 140(6) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the financial rules applicable to the general budget of the Union and amending Regulation (EC) No 2012/2002, Regulations (EU) No 1296/2013, (EU) 1301/2013, (EU) No 1303/2013, EU No 1304/2013, (EU) No 1305/2013, (EU) No 1306/2013, (EU) No 1307/2013, (EU) No 1308/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, (EU) No 652/2014 of the European Parliament and of the Council and Decision No 541/2014/EU of the European Parliament and of the Council (COM(2016) 605 final).

6 4 2 Contributions from financial instruments (non assigned revenue)

6 4 2 0 Contributions from financial instruments — Revenues

Financial year 2018	Financial year 2017	Financial year 2016
25 000 000		

*Remarks**New item*

Revenues, including dividends, capital gains, guarantee fees and interest on loans and on amounts on fiduciary accounts paid back to the Commission or fiduciary accounts opened for financial instruments and attributable to the support from the budget under a financial instrument, shall be entered in the budget after deduction of management costs and fees.

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 140(6) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

CHAPTER 6 4 — CONTRIBUTIONS FROM FINANCIAL INSTRUMENTS (*cont'd*)6 4 2 (*cont'd*)6 4 2 0 (*cont'd*)*Reference acts*

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the financial rules applicable to the general budget of the Union and amending Regulation (EC) No 2012/2002, Regulations (EU) No 1296/2013, (EU) 1301/2013, (EU) No 1303/2013, EU No 1304/2013, (EU) No 1305/2013, (EU) No 1306/2013, (EU) No 1307/2013, (EU) No 1308/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, (EU) No 652/2014 of the European Parliament and of the Council and Decision No 541/2014/EU of the European Parliament and of the Council (COM(2016) 605 final).

6 4 2 1 Contributions from financial instruments — Repayments

Financial year 2018	Financial year 2017	Financial year 2016
25 000 000		

*Remarks**New item*

Annual repayments, including capital repayments, guarantees released, and repayments of the principal of loans, paid back to the Commission or fiduciary accounts opened for financial instruments and attributable to the support from the budget under a financial instrument, if so specified in a basic act, shall not be considered as internal assigned revenue.

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 140(6) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the financial rules applicable to the general budget of the Union and amending Regulation (EC) No 2012/2002, Regulations (EU) No 1296/2013, (EU) 1301/2013, (EU) No 1303/2013, EU No 1304/2013, (EU) No 1305/2013, (EU) No 1306/2013, (EU) No 1307/2013, (EU) No 1308/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, (EU) No 652/2014 of the European Parliament and of the Council and Decision No 541/2014/EU of the European Parliament and of the Council (COM(2016) 605 final).

CHAPTER 6 5 — FINANCIAL CORRECTIONS

6 5 1 *Financial corrections related to the programming periods before 2000*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	12 003 509,60

Remarks

This article is intended to accommodate financial corrections in connection with the European Regional Development Fund (ERDF), the European Social Fund (ESF), the European Agricultural Guidance and Guarantee Fund (EAGGF) Guidance Section, the Financial Instrument for Fisheries Guidance (FIGF) and the Cohesion Fund (CF), related to the programming periods before 2000.

The amounts booked to this article will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 05, 11 and 13 of the statement of expenditure in Section III 'Commission'.

In accordance with Article 105(1) of Regulation (EC) No 1083/2006, that Regulation does not affect the continuation or modification, including the total or partial cancellation, of assistance co-financed by the Structural Funds or of a project co-financed by the Cohesion Fund approved by the Commission on the basis of Regulations (EEC) No 2052/88, (EEC) No 4253/88, (EC) No 1164/94 and (EC) No 1260/1999 or any other legislation which applied to that assistance on 31 December 2006, which shall consequently apply thereafter to that assistance or the projects concerned until their closure.

In accordance with Article 152(1) of Regulation (EU) No 1303/2013 that Regulation does not affect the continuation or modification, including the total or partial cancellation, of the projects concerned, until their closure, or of assistance approved by the Commission on the basis of Regulation (EC) No 1083/2006 or any other legislation applying to that assistance on 31 December 2013.

Legal basis

Council Regulation (EEC) No 2052/88 of 24 June 1988 on the tasks of the Structural Funds and their effectiveness and on coordination of their activities between themselves and with the operations of the European Investment Bank and the other existing financial instruments (OJ L 185, 15.7.1988, p. 9).

Council Regulation (EEC) No 4253/88 of 19 December 1988 laying down provisions for implementing Regulation (EEC) No 2052/88 as regards coordination of the activities of the different Structural Funds between themselves and with the operations of the European Investment Bank and the other existing financial instruments (OJ L 374, 31.12.1988, p. 1), and in particular Article 24 thereof.

Council Regulation (EEC) No 4254/88 of 19 December 1988, laying down provisions for implementing Regulation (EEC) No 2052/88 as regards the European Regional Development Fund (OJ L 374, 31.12.1988, p. 15).

Council Regulation (EEC) No 4255/88 of 19 December 1988, laying down provisions for implementing Regulation (EEC) No 2052/88 as regards the European Social Fund (OJ L 374, 31.12.1988, p. 21).

Council Regulation (EEC) No 4256/88 of 19 December 1988, laying down provisions for implementing Regulation (EEC) No 2052/88 as regards the EAGGF Guidance Section (OJ L 374, 31.12.1988, p. 25).

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)

6 5 1 (*cont'd*)

Council Regulation (EEC) No 2080/93 of 20 July 1993 laying down provisions for implementing Regulation (EEC) No 2052/88 as regards the financial instrument of fisheries guidance (OJ L 193, 31.7.1993, p. 1).

Council Regulation (EC) No 1164/94 of 16 May 1994 establishing a Cohesion Fund (OJ L 130, 25.5.1994, p. 1).

Council Regulation (EC) No 1257/1999 of 17 May 1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations (OJ L 160, 26.6.1999, p. 80).

Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ L 161, 26.6.1999, p. 1), and in particular Article 39(2) thereof.

Council Regulation (EC) No 1263/1999 of 21 June 1999 on the Financial Instrument for Fisheries Guidance (OJ L 161, 26.6.1999, p. 54).

6 5 2 *Financial corrections related to the programming period 2000-2006 — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	35 407 317,64

Remarks

This article is intended to accommodate financial corrections in connection with the European Regional Development Fund (ERDF), the European Social Fund (ESF), the European Agricultural Guidance and Guarantee Fund (EAGGF) Guidance Section, the Financial Instrument for Fisheries Guidance (FIGF), the Cohesion Fund (CF) and the Special Accession Programme for Agriculture and Rural Development (Sapard), related to the 2000-2006 programming period and the Transitional Rural Development Instrument (TRDI) funded by the EAGGF Guarantee Section.

The amounts booked to this article will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 05, 11 and 13 of the statement of expenditure in Section III 'Commission'.

In accordance with Article 105(1) of Regulation (EC) No 1083/2006, that Regulation does not affect the continuation or modification, including the total or partial cancellation, of assistance co-financed by the Structural Funds or of a project co-financed by the Cohesion Fund approved by the Commission on the basis of Regulations (EEC) No 2052/88, (EEC) No 4253/88, (EC) No 1164/94 and (EC) No 1260/1999 or any other legislation which applied to that assistance on 31 December 2006, which shall consequently apply thereafter to that assistance or the projects concerned until their closure.

In accordance with Article 152(1) of Regulation (EU) No 1303/2013 that Regulation does not affect the continuation or modification, including the total or partial cancellation, of the projects concerned, until their closure, or of assistance approved by the Commission on the basis of Regulation (EC) No 1083/2006 or any other legislation applying to that assistance on 31 December 2013.

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)**6 5 2** (*cont'd*)*Legal basis*

Council Regulation (EC) No 1164/94 of 16 May 1994 establishing a Cohesion Fund (OJ L 130, 25.5.1994, p. 1).

Council Regulation (EC) No 1257/1999 of 17 May 1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations (OJ L 160, 26.6.1999, p. 80).

Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ L 161, 26.6.1999, p. 1), and in particular Article 39(2) thereof.

Council Regulation (EC) No 1263/1999 of 21 June 1999 on the Financial Instrument for Fisheries Guidance (OJ L 161, 26.6.1999, p. 54).

Council Regulation (EC) No 1268/1999 of 21 June 1999 on Community support for pre-accession measures for agriculture and rural development in the applicant countries of central and eastern Europe in the pre-accession period (OJ L 161, 26.6.1999, p. 87).

Regulation (EC) No 1783/1999 of the European Parliament and of the Council of 12 June 1999 on the European Regional Development Fund (OJ L 213, 13.8.1999, p. 1).

Regulation (EC) No 1784/1999 of the European Parliament and of the Council of 12 July 1999 on the European Social Fund (OJ L 213, 13.8.1999, p. 5).

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25).

Council Regulation (EC) No 1198/2006 of 27 July 2006 on the European Fisheries Fund (OJ L 223, 15.8.2006, p. 1).

Reference acts

Commission Regulation (EC) No 448/2001 of 2 March 2001 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards the procedure for making financial corrections to assistance granted under the Structural Funds (OJ L 64, 6.3.2001, p. 13).

Commission Regulation (EC) No 1386/2002 of 29 July 2002 laying down detailed rules for the implementation of Council Regulation (EC) No 1164/94 as regards the management and control systems for assistance granted from the Cohesion Fund and the procedure for making financial corrections (OJ L 201, 31.7.2002, p. 5).

Commission Regulation (EC) No 27/2004 of 5 January 2004 laying down transitional detailed rules for the application of Council Regulation No 1257/1999 as regards the financing by the EAGGF Guarantee Section of rural development measures in the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland Slovenia and Slovakia (OJ L 5, 9.1.2004, p. 36).

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)**6 5 2** (*cont'd*)

Commission Regulation (EC) No 141/2004 of 28 January 2004 laying down rules for applying Council Regulation (EC) No 1257/1999 as regards the transitional rural development measures applicable to the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland Slovenia and Slovakia (OJ L 24, 29.1.2004, p. 25).

Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 371, 27.12.2006, p. 1).

6 5 3 *Financial corrections related to the programming period 2007-2013 — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate financial corrections in connection with the European Regional Development Fund (ERDF), the European Social Fund (ESF), the Cohesion Fund (CF) the European Fisheries Fund (EFF) and the Instrument for Pre-accession Assistance (IPA I), related to the 2007-2013 programming period.

The amounts booked to this article will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 05, 11 and 13 of the statement of expenditure in Section III 'Commission'.

In accordance with Article 152(1) of Regulation (EU) No 1303/2013, that Regulation does not affect the continuation or modification, including the total or partial cancellation, of the projects concerned, until their closure, or of assistance approved by the Commission on the basis of Regulation (EC) No 1083/2006 or any other legislation applying to that assistance on 31 December 2013.

Legal basis

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25).

Council Regulation (EC) No 1085/2006 of 17 July 2006 establishing an Instrument for Pre-Accession Assistance (IPA) (OJ L 210, 31.7.2006, p. 82).

Council Regulation (EC) No 1198/2006 of 27 July 2006 on the European Fisheries Fund (OJ L 223, 15.8.2006, p. 1).

Reference acts

Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 371, 27.12.2006, p. 1).

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)**6 5 4** *Financial corrections related to the programming period 2014-2020 — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate financial corrections in connection with the European Regional Development Fund (ERDF), the European Social Fund (ESF), the Cohesion Fund (CF), the European Maritime and Fisheries Fund (EMFF), the Fund for European Aid to the Most Deprived (FEAD) and the Instrument for Pre-accession Assistance (IPA II), related to the 2014-2020 programming period.

The amounts booked to this article will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 05, 11 and 13 of the statement of expenditure in Section III 'Commission'.

Legal basis

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived (OJ L 72, 12.3.2014, p. 1).

Regulation (EU) No 231/2014 of the European Parliament and of the Council of 11 March 2014 establishing an Instrument for Pre-accession Assistance (IPA II) (OJ L 77, 15.3.2014, p. 11).

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS**6 6 0** *Other contributions and refunds***6 6 0 0** Other assigned contributions and refunds — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	582 274 072,88

Remarks

This item is intended to accommodate, in accordance with Article 21 of the Financial Regulation, any revenue not provided for in other parts of Title 6 which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS (cont'd)
6 6 0 (cont'd)

6 6 0 0 (cont'd)

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Ombudsman	p.m.
European External Action Service	p.m.
Total	p.m.

6 6 0 1 Other non-assigned contributions and refunds

Financial year 2018	Financial year 2017	Financial year 2016
60 000 000	60 000 000	3 492 703,59

Remarks

This item is intended to accommodate any revenue not provided for in other parts of Title 6 which is not used in accordance with Article 21 of the Financial Regulation.

European Parliament	p.m.
Commission	60 000 000
European External Action Service	p.m.
Total	60 000 000

CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT
6 7 0 *Revenue concerning European Agricultural Guarantee Fund*
6 7 0 1 Clearance of European Agricultural Guarantee Fund accounts — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	1 593 690 104,14

Remarks

This item is intended to accommodate amounts resulting from decisions related to conformity and accounting clearance of accounts in favour of the Union budget concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (Guarantee Section) under Heading 1 of the 2000-2006 Financial Perspectives and the European Agricultural Guarantee Fund (EAGF) under Heading 2 of the 2007-2013 and the 2014-2020 multiannual financial framework in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013. It includes corrections related to non-compliance with payment deadlines in accordance with Article 40 of that Regulation.

This item is also intended to accommodate amounts resulting from decisions related to conformity and accounting clearance of accounts in favour of the Union budget concerning expenditure financed by the temporary scheme for the restructuring of the sugar industry (Sugar Restructuring Fund) in the Community established by Regulation (EC) No 320/2006, which ended on 30 September 2012.

CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (*cont'd*)

6 7 0 (*cont'd*)

6 7 0 1 (*cont'd*)

In accordance with Article 1(3) of Regulation (EC) No 320/2006 and Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 174 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under EAGF of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 859 000 000, including EUR 250 000 000 estimated to be carried over from 2017 to 2018 in accordance with Article 14 of the Financial Regulation. When establishing the budget for 2018, an amount of EUR 400 000 000 was taken into account for financing the needs of measures under Article 05 02 08 (Item 05 02 08 03) and the remaining amount of EUR 459 000 000 was taken into account for financing the needs of measures under Article 05 03 01 (Item 05 03 01 10).

Legal basis

Council Regulation (EC) No 320/2006 of 20 February 2006 establishing a temporary scheme for the restructuring of the sugar industry in the Community and amending Regulation (EC) No 1290/2005 on the financing of the common agricultural policy (OJ L 58, 28.2.2006, p. 42).

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).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

6 7 0 2 European Agricultural Guarantee Fund irregularities — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	118 371 446,59

Remarks

This item is intended to accommodate amounts recovered following irregularities or negligence, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received, as well as securities, deposits or guarantees forfeited concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (Guarantee Section) under Heading 1 of the 2000-2006 Financial Perspectives and the European Agricultural Guarantee Fund (EAGF) under Heading 2 of the 2007-2013 and the 2014-2020 multiannual financial framework in accordance with Articles 54 and 55 of Regulation (EU) No 1306/2013.

This item is also intended to accommodate amounts recovered following irregularities or oversight, including interest, penalties and securities acquired, resulting from expenditure financed by the temporary scheme for the restructuring of the sugar industry (Sugar Restructuring Fund) in the Community established by Regulation (EC) No 320/2006, which ended on 30 September 2012.

CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (*cont'd*)

6 7 0 (*cont'd*)

6 7 0 2 (*cont'd*)

It is also intended to accommodate the net amounts recovered for which Member States may retain 20 % as provided for in Article 55 of Regulation (EU) No 1306/2013.

In accordance with Article 1(3) of Regulation (EC) No 320/2006 and Articles 43 and 55 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 174 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under EAGF of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 145 000 000. When establishing the budget for 2018, this amount was taken into account for financing the needs of measures under Article 05 03 01 (Item 05 03 01 10).

Legal basis

Council Regulation (EC) No 320/2006 of 20 February 2006 establishing a temporary scheme for the restructuring of the sugar industry in the Community and amending Regulation (EC) No 1290/2005 on the financing of the common agricultural policy (OJ L 58, 28.2.2006, p. 42).

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).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

6 7 0 3 Superlevy from milk producers — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	815 080 221,22

Remarks

This item is intended to accommodate amounts related to the surplus levy applying to the milk quota system which are collected or recovered in accordance with Section III of Chapter III of Title I of Part II of Regulation (EC) No 1234/2007, in particular Article 78 thereof.

In accordance with Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 174 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under European Agricultural Guarantee Fund of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (*cont'd*)

6 7 0 (*cont'd*)

6 7 0 3 (*cont'd*)

The milk superlevy was collected and declared by Member States for the last time under the general budget of the Union for 2016 following the end of the milk quota system in calendar year 2015. Any incoming revenue under this item would only concern possible regularisations of certain files, for which estimates are not possible in advance, and would be used for financing needs for measures under Article 05 03 01 (Item 05 03 01 10).

Legal basis

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1).

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).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

6 7 1 *Revenue concerning European Agricultural Fund for Rural Development*

6 7 1 1 Clearance of accounts European Agricultural Fund for Rural Development (EAFRD) — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	329 084 729,99

Remarks

This item is intended to accommodate amounts resulting from decisions related to conformity and accounting clearance of accounts in favour of the Union budget within the context of rural development financed by the EAFRD in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013. Amounts in relation to the repayment of payments on account under the EAFRD are also recorded on this item.

In accordance with Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 177 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under the EAFRD.

When establishing the budget for 2018, no specific amount was foreseen for Article 05 04 05 and 05 04 60.

CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (*cont'd*)

6 7 1 (*cont'd*)

6 7 1 1 (*cont'd*)

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).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

6 7 1 2 European Agricultural Fund for Rural Development (EAFRD) irregularities — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	8 752 186,37

Remarks

This item is intended to accommodate amounts recovered resulting from irregularities and negligence, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received as well as securities forfeited in the context of rural development financed by the EAFRD in accordance with Articles 54 and 56 of Regulation (EU) No 1306/2013.

In accordance with Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 177 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under the EAFRD.

When establishing the budget for 2018, no specific amount was foreseen for Articles 05 04 05 and 05 04 60.

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).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

TITLE 7

DEFAULT INTEREST AND FINES

CHAPTER 7 0 — DEFAULT INTEREST AND INTEREST ON FINES

CHAPTER 7 1 — FINES AND PENALTIES

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
	CHAPTER 7 0				
7 0 0	Default interest				
7 0 0 0	Default interest in respect of own resources made available by the Member States	5 000 000	5 000 000	24 228 921,70	484,58
7 0 0 1	Other default interest	p.m.	p.m.	1 144 194,77	
	<i>Article 7 0 0 — Total</i>	5 000 000	5 000 000	25 373 116,47	507,46
7 0 1	Interest connected with fines and penalty payments	15 000 000	15 000 000	52 134 205,13	347,56
7 0 2	Interest on deposits in the framework of the Union's economic governance — Assigned revenue	p.m.	p.m.	0,—	
7 0 9	Other interest	p.m.	p.m.		
	CHAPTER 7 0 — TOTAL	20 000 000	20 000 000	77 507 321,60	387,54
	CHAPTER 7 1				
7 1 0	Fines, periodic penalty payments and other penalties in connection with the implementation of the rules on competition	100 000 000	1 100 000 000	2 961 185 957,47	2 961,19
7 1 1	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.	p.m.	136 784 800,—	
7 1 2	Fines imposed for fraud and irregularities which are damaging to the Union's financial interests	p.m.	p.m.		
7 1 3	Fines in the framework of the Union's economic governance — Assigned revenue	p.m.	p.m.	0,—	
7 1 9	Other fines and penalty payments				
7 1 9 0	Other fines and penalty payments — Assigned revenue	p.m.	p.m.		
7 1 9 1	Other non-assigned fines and penalty payments	p.m.	p.m.	2 075,02	
	<i>Article 7 1 9 — Total</i>	p.m.	p.m.	2 075,02	
	CHAPTER 7 1 — TOTAL	100 000 000	1 100 000 000	3 097 972 832,49	3 097,97
	Title 7 — Total	120 000 000	1 120 000 000	3 175 480 154,09	2 646,23

TITLE 7
DEFAULT INTEREST AND FINES

CHAPTER 7 0 — DEFAULT INTEREST AND INTEREST ON FINES

7 0 0 *Default interest*

7 0 0 0 Default interest in respect of own resources made available by the Member States

Financial year 2018	Financial year 2017	Financial year 2016
5 000 000	5 000 000	24 228 921,70

Remarks

Any delay by a Member State in making the entry in the account opened in the name of the Commission referred to in Article 9(1) of Regulation (EU, Euratom) No 609/2014 gives rise to the payment of interest by the Member State concerned. However the recovery of amounts of interest below EUR 500 shall be waived.

For the VAT and GNI-based own resources, interest shall be payable only in relation to delays in entering amounts referred in Article 12(2) of Regulation (EU, Euratom) No 609/2014.

In the case of Member States belonging to the Economic and Monetary Union, the interest rate shall be equal to the rate as published in the Official Journal of the European Union, C series, which the European Central Bank applied to its main refinancing operations on the first day of the month in which the due date fell, or 0 per cent, whichever is higher, increased by 2,5 percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay.

In the case of Member States not belonging to the Economic and Monetary Union, the interest rate shall be equal to the rate applied on the first day of the month in question by the central banks for their main refinancing operations, or 0 per cent, whichever is higher, increased by 2,5 percentage points. For the Member States for which the central bank rate is not available, the interest rate shall be equal to the most equivalent rate applied on the first day of the month in question on the Member State's money market, or 0 per cent, whichever is higher, increased by 2,5 percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay.

The total increase shall not exceed 16 percentage points. The increased rate shall be applied to the entire period of delay.

Council	p.m.
Commission	5 000 000
	<hr/>
Total	5 000 000

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 78(4) thereof.

CHAPTER 7 0 — DEFAULT INTEREST AND INTEREST ON FINES (*cont'd*)7 0 0 (*cont'd*)7 0 0 0 (*cont'd*)

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), and in particular Article 12 thereof.

7 0 0 1 Other default interest

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	1 144 194,77

Remarks

This item is intended to record default interest of entitlements other than own resources.

Council p.m.

Commission p.m.

European External Action Service p.m.

Total p.m.

Legal basis

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3), and in particular Article 2(5) of Protocol 32 thereto.

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25), and in particular Article 102 thereof.

Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 371, 27.12.2006, p. 1).

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 78(4) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1), and in particular Article 83 thereof.

CHAPTER 7 0 — DEFAULT INTEREST AND INTEREST ON FINES (cont'd)

7 0 1 Interest connected with fines and penalty payments

Financial year 2018	Financial year 2017	Financial year 2016
15 000 000	15 000 000	52 134 205,13

Remarks

This article is intended to receive accrued interest on special accounts for fines and default interest connected with fines and penalty payments, including penalty payments related to Member States.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

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 78(4) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1), and in particular Article 83 thereof.

7 0 2 Interest on deposits in the framework of the Union's economic governance — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

This article is intended to receive interest on deposits in the framework of the Union's economic governance.

In accordance with point (c) of Article 21(2) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Legal basis

Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L 209, 2.8.1997, p. 6), and in particular Article 16 thereof.

CHAPTER 7 0 — DEFAULT INTEREST AND INTEREST ON FINES (*cont'd*)**7 0 9** *Other interest*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	

Remarks

This article is intended to accommodate all other possible interest related to late payment and not listed under Chapter 70 which is due only in exceptional circumstances not justifying the creation of a specific budget line.

CHAPTER 7 1 — FINES AND PENALTIES**7 1 0** *Fines, periodic penalty payments and other penalties in connection with the implementation of the rules on competition*

Financial year 2018	Financial year 2017	Financial year 2016
100 000 000	1 100 000 000	2 961 185 957,47

Remarks

The Commission may impose fines, periodic penalty payments and other penalties on undertakings and associations of undertakings for not respecting bans or not carrying out their obligations under the Regulations below or under Articles 101 and 102 of the Treaty on the Functioning of the European Union.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due when the undertaking has lodged an appeal with the Court of Justice of the European Union. The undertaking must provide the Commission with either a provisional payment or a financial guarantee covering both the principal of the debt and the interest or surcharges by the final date for payment.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

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).

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

CHAPTER 7 1 — FINES AND PENALTIES (*cont'd*)**7 1 1** *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*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	136 784 800,—

Remarks

This article is intended to record 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.

Legal basis

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

7 1 2 *Fines imposed for fraud and irregularities which are damaging to the Union's financial interests*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	

Remarks

This article is intended to accommodate any penalties resulting from measures taken by the Commission to address irregularities detected in the framework of the protection of the financial interests of the Union.

Legal basis

Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC (OJ L 347, 20.12.2013, p. 209).

7 1 3 *Fines in the framework of the Union's economic governance — Assigned revenue*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

This article is intended to fines in the framework of the Union's economic governance.

In accordance with point (c) of Article 21(2) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

CHAPTER 7 1 — FINES AND PENALTIES (cont'd)**7 1 3** (cont'd)*Legal basis*

Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L 209, 2.8.1997, p. 6), and in particular Article 16 thereof.

Regulation (EU) No 1173/2011 of the European Parliament and of the Council of 16 November 2011 on the effective enforcement of budgetary surveillance in the euro area (OJ L 306, 23.11.2011, p. 1).

Regulation (EU) No 1174/2011 of the European Parliament and of the Council of 16 November 2011 on enforcement measures to correct excessive macroeconomic imbalances in the euro area (OJ L 306, 23.11.2011, p. 8).

7 1 9 *Other fines and penalty payments**Remarks***7 1 9 0** Other fines and penalty payments — Assigned revenue

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	

Remarks

This item is intended to accommodate, in accordance with Article 21 of the Financial Regulation, any revenue not provided for in other parts of Title 7 which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

7 1 9 1 Other non-assigned fines and penalty payments

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	2 075,02

Remarks

This item is intended to accommodate any revenue not provided for in other parts of Article 7 1 0 which is not used in accordance with Article 21 of the Financial Regulation.

TITLE 8

BORROWING AND LENDING OPERATIONS

CHAPTER 8 0 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION

CHAPTER 8 2 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
	CHAPTER 8 0				
8 0 0	<i>European Union guarantee for Union borrowings for balance of payments support</i>	p.m.	p.m.	0,—	
8 0 1	<i>European Union guarantee for Euratom borrowings</i>	p.m.	p.m.	0,—	
8 0 2	<i>European Union guarantee for Union borrowings for financial assistance under the European Financial Stabilisation Mechanism</i>	p.m.	p.m.	0,—	
	CHAPTER 8 0 — TOTAL	p.m.	p.m.	0,—	
	CHAPTER 8 1				
8 1 0	<i>Capital repayments and interest in respect of special loans and risk capital granted in the framework of financial cooperation with Mediterranean third countries</i>	p.m.	p.m.	35 170 433,24	
8 1 3	<i>Capital repayments and interest in respect of loans and risk capital granted by the Commission to developing countries in the Mediterranean region and South Africa under the European Union Investment Partners operation</i>	p.m.	p.m.	0,—	
	CHAPTER 8 1 — TOTAL	p.m.	p.m.	35 170 433,24	
	CHAPTER 8 2				
8 2 7	<i>European Union guarantee for the borrowing programmes contracted by the Union to provide macro-financial assistance to third countries</i>	p.m.	p.m.	0,—	
8 2 8	<i>Guarantee for Euratom borrowings to improve the degree of efficiency and safety of nuclear power stations in the countries of central and eastern Europe and the Commonwealth of Independent States</i>	p.m.	p.m.	0,—	
	CHAPTER 8 2 — TOTAL	p.m.	p.m.	0,—	

CHAPTER 8 3 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES

CHAPTER 8 5 — REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES

Article Item	Heading	Financial year 2018	Financial year 2017	Financial year 2016	% 2016/2018
	CHAPTER 8 3				
8 3 5	<i>European Union guarantee for European Investment Bank loans to third countries</i>	p.m.	p.m.	0,—	
8 3 6	<i>European Union guarantee for the European Fund for Sustainable Development (EFSD)</i>	p.m.	p.m.		
	CHAPTER 8 3 — TOTAL	p.m.	p.m.	0,—	
	CHAPTER 8 5				
8 5 0	<i>Dividends paid by the European Investment Fund</i>	6 444 149	6 928 960	6 164 043,—	95,65
	CHAPTER 8 5 — TOTAL	6 444 149	6 928 960	6 164 043,—	95,65
	Title 8 — Total	6 444 149	6 928 960	41 334 476,24	641,43

TITLE 8
BORROWING AND LENDING OPERATIONS

CHAPTER 8 0 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES

8 0 0 *European Union guarantee for Union borrowings for balance of payments support*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

The Union guarantee is for borrowings raised on the capital markets or from financial institutions. The amount in principal of loans which may then be granted to the Member States is limited to EUR 50 000 000 000.

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 02 02 of the statement of expenditure in Section III ‘Commission’ provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex ‘Borrowing-and-lending operations’ to Section III ‘Commission’.

Legal basis

Council Regulation (EC) No 332/2002 of 18 February 2002 establishing a facility providing medium-term financial assistance for Member States’ balances of payment (OJ L 53, 23.2.2002, p. 1).

Council Decision 2009/102/EC of 4 November 2008 providing Community medium-term financial assistance for Hungary (OJ L 37, 6.2.2009, p. 5).

Council Decision 2009/290/EC of 20 January 2009 providing Community medium-term financial assistance for Latvia (OJ L 79, 25.3.2009, p. 39).

Council Decision 2009/459/EC of 6 May 2009 providing Community medium-term financial assistance for Romania (OJ L 150, 13.6.2009, p. 8).

Council Decision 2011/288/EU of 12 May 2011 providing precautionary EU medium-term financial assistance for Romania (OJ L 132, 19.5.2011, p. 15).

Council Decision 2013/531/EU of 22 October 2013 providing precautionary Union medium-term financial assistance to Romania (OJ L 286, 29.10.2013, p. 1).

8 0 1 *European Union guarantee for Euratom borrowings*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

CHAPTER 8 0 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES (*cont'd*)

8 0 1 (*cont'd*)

Remarks

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 04 03 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

Council Decision 77/270/Euratom of 29 March 1977 empowering the Commission to issue Euratom loans for the purpose of contributing to the financing of nuclear power stations (OJ L 88, 6.4.1977, p. 9).

Council Decision 77/271/Euratom of 29 March 1977 on the implementation of Decision 77/270/Euratom empowering the Commission to issue Euratom loans for the purpose of contributing to the financing of nuclear power stations (OJ L 88, 6.4.1977, p. 11).

Commission Decision C(2013) 3496 of 24 June 2013 on granting a Euratom loan in support of the Ukraine safety upgrade program of nuclear power units.

8 0 2 *European Union guarantee for Union borrowings for financial assistance under the European Financial Stabilisation Mechanism*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

The Union's guarantee is for borrowings raised on the capital markets or from financial institutions. The outstanding amount of loans or credit lines to be granted to Member States shall be within the limits provided for in the legal basis.

This article is intended to record any revenue arising from exercise of rights in connection with a guarantee under Article 01 02 03, provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

Council Regulation (EU) No 407/2010 of 11 May 2010 establishing a European financial stabilisation mechanism (OJ L 118, 12.5.2010, p. 1).

CHAPTER 8 0 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES *(cont'd)*

8 0 2 *(cont'd)*

Council Implementing Decision 2011/77/EU of 7 December 2010 on granting Union financial assistance to Ireland (OJ L 30, 4.2.2011, p. 34).

Council Implementing Decision 2011/344/EU of 30 May 2011 on granting Union financial assistance to Portugal (OJ L 159, 17.6.2011, p. 88).

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION

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*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	35 170 433,24

Remarks

This article is intended to record capital repayments and interest payments on special loans and risk capital granted from the appropriations in Chapters 22 02 and 22 04 of the statement of expenditure in Section III 'Commission' to Mediterranean third countries.

It also comprises capital repayments and interest payments on special loans and risk capital granted to certain Mediterranean Member States which, however, represent a very small proportion of the overall amount. These loans/ risk capital were granted at a time those countries had not yet joined the Union.

The revenue obtained normally exceeds the amounts forecast in the budget because of the interest payments on special loans which may still be disbursed during the preceding financial year as well as during the current financial year. The interest on special loans and risk capital is charged from the moment the loans are disbursed; interest on special loans is paid in six-monthly instalments and interest on risk capital generally in annual instalments.

This article may accommodate, in accordance with Article 21 of the Financial Regulation, assigned revenue which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

Legal basis

For the legal basis, see remarks for Chapters 22 02 and 22 04 of the statement of expenditure in Section III 'Commission'.

8 1 3 *Capital repayments and interest in respect of loans and risk capital granted by the Commission to developing countries in the Mediterranean region and South Africa under the European Union Investment Partners operation*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION (*cont'd*)**8 1 3** (*cont'd*)*Remarks*

This article is intended to record capital repayments and interest payment on loans and risk capital granted from the appropriations in Articles 21 02 51 and 22 04 51 of the statement of expenditure of Section III 'Commission' under the European Union Investment Partners operation.

Legal basis

Regulation (EU) No 1291/2013 of the European Parliament and of the Council of 11 December 2013 establishing Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020) and repealing Decision No 1982/2006/EC (OJ L 347, 20.12.2013, p. 104).

For the legal basis, see also remarks for Articles 21 02 51 and 22 04 51 of the statement of expenditure in Section III 'Commission'.

CHAPTER 8 2 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES**8 2 7** *European Union guarantee for the borrowing programmes contracted by the Union to provide macro-financial assistance to third countries*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 03 03 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

Council Decision 97/471/EC of 22 July 1997 providing macro-financial assistance for the former Yugoslav Republic of Macedonia (OJ L 200, 29.7.1997, p. 59).

Council Decision 97/472/EC of 22 July 1997 providing macro-financial assistance for Bulgaria (OJ L 200, 29.7.1997, p. 61).

Council Decision 97/787/EC of 17 November 1997 providing exceptional financial assistance for Armenia and Georgia (OJ L 322, 25.11.1997, p. 37).

Council Decision 98/592/EC of 15 October 1998 providing supplementary macro-financial assistance for Ukraine (OJ L 284, 22.10.1998, p. 45).

CHAPTER 8 2 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES (*cont'd*)**8 2 7** (*cont'd*)

Council Decision 1999/325/EC of 10 May 1999 providing macro-financial assistance to Bosnia and Herzegovina (OJ L 123, 13.5.1999, p. 57).

Council Decision 1999/731/EC of 8 November 1999 providing supplementary macro-financial assistance to Bulgaria (OJ L 294, 16.11.1999, p. 27).

Council Decision 1999/732/EC of 8 November 1999 providing supplementary macro-financial assistance to Romania (OJ L 294, 16.11.1999, p. 29).

Council Decision 1999/733/EC of 8 November 1999 providing supplementary macro-financial assistance to the former Yugoslav Republic of Macedonia (OJ L 294, 16.11.1999, p. 31).

Council Decision 2001/549/EC of 16 July 2001 providing macro-financial assistance to the Federal Republic of Yugoslavia (OJ L 197, 21.7.2001, p. 38).

Council Decision 2002/639/EC of 12 July 2002 providing supplementary macro-financial assistance to Ukraine (OJ L 209, 6.8.2002, p. 22).

Council Decision 2002/882/EC of 5 November 2002 providing further macro-financial assistance to the Federal Republic of Yugoslavia (OJ L 308, 9.11.2002, p. 25).

Council Decision 2002/883/EC of 5 November 2002 providing further macro-financial assistance to Bosnia and Herzegovina (OJ L 308, 9.11.2002, p. 28).

Council Decision 2004/580/EC of 29 April 2004 providing macro-financial assistance to Albania and repealing Decision 1999/282/EC (OJ L 261, 6.8.2004, p. 116).

Council Decision 2007/860/EC of 10 December 2007 providing Community macro-financial assistance to Lebanon (OJ L 337, 21.12.2007, p. 111).

Council Decision 2009/890/EC of 30 November 2009 providing macro-financial assistance to Armenia (OJ L 320, 5.12.2009, p. 3).

Council Decision 2009/891/EC of 30 November 2009 providing macro-financial assistance to Bosnia and Herzegovina (OJ L 320, 5.12.2009, p. 6).

Council Decision 2009/892/EC of 30 November 2009 providing macro-financial assistance to Serbia (OJ L 320, 5.12.2009, p. 9).

Decision No 388/2010/EU of the European Parliament and of the Council of 7 July 2010 providing macro-financial assistance to Ukraine (OJ L 179, 14.7.2010, p. 1).

Decision No 778/2013/EU of the European Parliament and of the Council of 12 August 2013 providing further macro-financial assistance to Georgia (OJ L 218, 14.8.2013, p. 15).

CHAPTER 8 2 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES (*cont'd*)

8 2 7 (*cont'd*)

Decision No 1025/2013/EU of the European Parliament and of the Council of 22 October 2013 providing macro-financial assistance to the Kyrgyz Republic (OJ L 283, 25.10.2013, p. 1).

Decision No 1351/2013/EU of the European Parliament and of the Council of 11 December 2013 on providing macro-financial assistance to the Hashemite Kingdom of Jordan (OJ L 341, 18.12.2013, p. 4).

Council Decision 2014/215/EU of 14 April 2014 providing macro-financial assistance to Ukraine (OJ L 111, 15.4.2014, p. 85).

Decision 534/2014/EU of the European Parliament and of the Council of 15 May 2014 providing macro-financial assistance to the Republic of Tunisia (OJ L 151, 21.5.2014, p. 9).

Decision (EU) 2015/601 of the European Parliament and of the Council of 15 April 2015 providing macro-financial assistance to Ukraine (OJ L 100, 17.4.2015, p. 1).

Decision (EU) 2016/1112 of the European Parliament and of the Council of 6 July 2016 providing further macro-financial assistance to Tunisia (OJ L 186, 9.7.2016, p. 1).

Decision (EU) 2016/2371 of the European Parliament and of the Council of 14 December 2016 providing further macro-financial assistance to the Hashemite Kingdom of Jordan (OJ L 352, 23.12.2016, p. 18).

8 2 8 *Guarantee for Euratom borrowings to improve the degree of efficiency and safety of nuclear power stations in the countries of central and eastern Europe and the Commonwealth of Independent States*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 03 04 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

Council Decision 77/270/Euratom of 29 March 1977 empowering the Commission to issue Euratom loans for the purpose of contributing to the financing of nuclear power stations (OJ L 88, 6.4.1977, p. 9).

For the legal basis for Euratom loans to Member States, see also Article 8 0 1.

CHAPTER 8 3 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES

8 3 5 *European Union guarantee for European Investment Bank loans to third countries*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	0,—

Remarks

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 03 05 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

Council Decision of 8 March 1977 (Mediterranean Protocols).

Council Regulation (EEC) No 1273/80 of 23 May 1980 on the conclusion of the Interim Protocol between the European Economic Community and the Socialist Federal Republic of Yugoslavia on the advance implementation of Protocol 2 to the Cooperation Agreement (OJ L 130, 27.5.1980, p. 98).

Council Decision of 19 July 1982 (further exceptional aid for the reconstruction of Lebanon).

Council Regulation (EEC) No 3180/82 of 22 November 1982 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Lebanese Republic (OJ L 337, 29.11.1982, p. 22).

Council Regulation (EEC) No 3183/82 of 22 November 1982 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Republic of Tunisia (OJ L 337, 29.11.1982, p. 43).

Council Decision of 9 October 1984 (loan outside the Yugoslavia Protocol).

Council Decision 87/604/EEC of 21 December 1987 concerning the conclusion of the Second Protocol on financial cooperation between the European Economic Community and the Socialist Federal Republic of Yugoslavia (OJ L 389, 31.12.1987, p. 65).

Council Decision 88/33/EEC of 21 December 1987 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Lebanese Republic (OJ L 22, 27.1.1988, p. 25).

Council Decision 88/34/EEC of 21 December 1987 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Republic of Tunisia (OJ L 22, 27.1.1988, p. 33).

Council Decision 88/453/EEC of 30 June 1988 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Kingdom of Morocco (OJ L 224, 13.8.1988, p. 32).

CHAPTER 8 3 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES *(cont'd)***8 3 5** *(cont'd)*

Council Decision 90/62/EEC of 12 February 1990 granting a Community guarantee to the European Investment Bank against losses under loans for projects in Hungary, Poland, Czechoslovakia, Bulgaria and Romania (OJ L 42, 16.2.1990, p. 68).

Council Decision 91/252/EEC of 14 May 1991 extending to Czechoslovakia, Bulgaria and Romania Decision 90/62/EEC granting the Community guarantee to the European Investment Bank against losses under loans for projects in Hungary and Poland (OJ L 123, 18.5.1991, p. 44).

Council Decision 92/44/EEC of 19 December 1991 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Republic of Tunisia (OJ L 18, 25.1.1992, p. 34).

Council Decision 92/207/EEC of 16 March 1992 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Arab Republic of Egypt (OJ L 94, 8.4.1992, p. 21).

Council Decision 92/208/EEC of 16 March 1992 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Hashemite Kingdom of Jordan (OJ L 94, 8.4.1992, p. 29).

Council Decision 92/209/EEC of 16 March 1992 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Lebanese Republic (OJ L 94, 8.4.1992, p. 37).

Council Decision 92/210/EEC of 16 March 1992 on the conclusion of a Protocol relating to financial cooperation between the European Economic Community and the State of Israel (OJ L 94, 8.4.1992, p. 45).

Council Regulation (EEC) No 1763/92 of 29 June 1992 concerning financial cooperation in respect of all Mediterranean non-member countries (OJ L 181, 1.7.1992, p. 5), repealed by Regulation (EC) No 1488/96 (OJ L 189, 30.7.1996, p. 1).

Council Decision 92/548/EEC of 16 November 1992 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Kingdom of Morocco (OJ L 352, 2.12.1992, p. 13).

Council Decision 92/549/EEC of 16 November 1992 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Syrian Arab Republic (OJ L 352, 2.12.1992, p. 21).

Council Decision 93/115/EEC of 15 February 1993 granting a Community guarantee to the European Investment Bank against losses under loans for projects of mutual interest in certain third countries (OJ L 45, 23.2.1993, p. 27).

Council Decision 93/166/EEC of 15 March 1993 granting a Community guarantee to the European Investment Bank against losses under loans for projects in Estonia, Latvia and Lithuania (OJ L 69, 20.3.1993, p. 42).

Council Decision 93/408/EEC of 19 July 1993 on the conclusion of a Protocol on financial cooperation between the European Economic Community and the Republic of Slovenia (OJ L 189, 29.7.1993, p. 152).

CHAPTER 8 3 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES (*cont'd*)**8 3 5** (*cont'd*)

Council Decision 93/696/EC of 13 December 1993 granting a Community guarantee to the European Investment Bank against losses under loans for projects in central and eastern European countries (Poland, Hungary, the Czech Republic, the Slovak Republic, Romania, Bulgaria, Estonia, Latvia, Lithuania and Albania) (OJ L 321, 23.12.1993, p. 27).

Council Decision 94/67/EC of 24 January 1994 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Syrian Arab Republic (OJ L 32, 5.2.1994, p. 44).

Council Decision 95/207/EC of 1 June 1995 granting a Community guarantee to the European Investment Bank against losses under loans for projects in South Africa (OJ L 131, 15.6.1995, p. 31).

Council Decision 95/485/EC of 30 October 1995 on the conclusion of a Protocol on financial and technical cooperation between the European Community and the Republic of Cyprus (OJ L 278, 21.11.1995, p. 22).

Council Decision 96/723/EC of 12 December 1996 granting a Community guarantee to the European Investment Bank against losses under loans for projects of mutual interest in Latin American and Asian countries with which the Community has concluded cooperation agreements (Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, El Salvador, Uruguay and Venezuela; Bangladesh, Brunei, China, India, Indonesia, Macao, Malaysia, Pakistan, Philippines, Singapore, Sri Lanka, Thailand and Vietnam) (OJ L 329, 19.12.1996, p. 45).

Council Decision 97/256/EC of 14 April 1997 granting a Community guarantee to the European Investment Bank against losses under loans for projects outside the Community (Central and Eastern European countries, Mediterranean countries, Latin American and Asian countries, South Africa, the former Yugoslav Republic of Macedonia and Bosnia and Herzegovina) (OJ L 102, 19.4.1997, p. 33).

Council Decision 98/348/EC of 19 May 1998 granting a Community guarantee to the European Investment Bank against losses under loans for projects in the former Yugoslav Republic of Macedonia and amending Decision 97/256/EC granting a Community guarantee to the European Investment Bank against losses under loans for projects outside the Community (central and eastern European countries, Mediterranean countries, Latin American and Asian countries and South Africa) (OJ L 155, 29.5.1998, p. 53).

Council Decision 1999/786/EC of 29 November 1999 granting a Community guarantee to the European Investment Bank (EIB) against losses under loans for projects for the reconstruction of the earthquake-stricken areas of Turkey (OJ L 308, 3.12.1999, p. 35).

Council Decision 2000/24/EC of 22 December 1999 granting a Community guarantee to the European Investment Bank against losses under loans for projects outside the Community (central and eastern Europe, Mediterranean countries, Latin America and Asia and the Republic of South Africa) (OJ L 9, 13.1.2000, p. 24).

Council Decision 2001/777/EC of 6 November 2001 granting a Community guarantee to the European Investment Bank against losses under a special lending action for selected environmental projects in the Baltic Sea basin of Russia under the Northern Dimension (OJ L 292, 9.11.2001, p. 41).

CHAPTER 8 3 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES (*cont'd*)

8 3 5 (*cont'd*)

Council Decision 2005/48/EC of 22 December 2004 granting a Community guarantee to the European Investment Bank against losses under loans for certain types of projects in Russia, Ukraine, Moldova and Belarus (OJ L 21, 25.1.2005, p. 11).

Council Decision 2006/1016/EC of 19 December 2006 granting a Community guarantee to the European Investment Bank against losses under loans and loan guarantees for projects outside the Community (OJ L 414, 30.12.2006, p. 95).

Decision No 633/2009/EC of the European Parliament and of the Council of 13 July 2009 granting a Community guarantee to the European Investment Bank against losses under loans and loan guarantees for projects outside the Community (OJ L 190, 22.7.2009, p. 1).

Decision No 1080/2011/EU of the European Parliament and of the Council of 25 October 2011 granting an EU guarantee to the European Investment Bank against losses under loans and loan guarantees for projects outside the Union (OJ L 280, 27.10.2011, p. 1).

Decision No 466/2014/EU of the European Parliament and of the Council of 16 April 2014 granting an EU guarantee to the European Investment Bank against losses under financing operations supporting investment projects outside the Union (OJ L 135, 8.5.2014, p. 1).

8 3 6 *European Union guarantee for the European Fund for Sustainable Development (EFSD)*

Financial year 2018	Financial year 2017	Financial year 2016
p.m.	p.m.	

Remarks

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 03 07 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the European Fund for Sustainable Development (EFSD) and establishing the EFSD Guarantee and the EFSD Guarantee Fund (COM(2016) 586 final).

CHAPTER 8 5 — REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES

8 5 0 *Dividends paid by the European Investment Fund*

Financial year 2018	Financial year 2017	Financial year 2016
6 444 149	6 928 960	6 164 043,—

CHAPTER 8 5 — REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES *(cont'd)***8 5 0** *(cont'd)**Remarks*

This article is intended to receive any dividends paid by the European Investment Fund in respect of this contribution.

Legal basis

Council Decision 94/375/EC of 6 June 1994 on Community membership of the European Investment Fund (OJ L 173, 7.7.1994, p. 12).

Council Decision 2007/247/EC of 19 April 2007 on the Community participation in the capital increase of the European Investment Fund (OJ L 107, 25.4.2007, p. 5).

Decision No 562/2014/EU of the European Parliament and of the Council of 15 May 2014 on the participation of the European Union in the capital increase of the European Investment Fund (OJ L 156, 24.5.2014, p. 1).

TITLE 9
MISCELLANEOUS REVENUE

CHAPTER 9 0 — MISCELLANEOUS REVENUE

9 0 0 *Miscellaneous revenue*

Financial year 2018	Financial year 2017	Financial year 2016
25 001 000	25 001 000	17 230 760,67

Remarks

This article is intended to receive miscellaneous revenue.

European Parliament	1 000
Council	p.m.
Commission	25 000 000
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	25 001 000

C. ESTABLISHMENT PLAN STAFF

Authorised establishment plan

Institution	2018		2017 ⁽¹⁾	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
European Parliament	5 407	1 276	5 467	1 276
European Council and Council	2 996	35	2 991	36
Commission:	23 251	420	23 335	421
— administration	18 349	376	18 411	375
— research and innovation	3 229		3 285	
— Publications Office of the European Union	584		595	
— European Anti-Fraud Office	299	43	304	45
— European Personnel Selection Office	108	1	108	1
— Office for the Administration and Payment of Individual Entitlements	160		165	
— Office for Infrastructure and Logistics, Brussels	396		339	
— Office for Infrastructure and Logistics, Luxembourg	126		128	
Court of Justice of the European Union	1 539	524	1 541	522
Court of Auditors	708	145	712	141
European Economic and Social Committee	629	39	626	39
Committee of the Regions	435	56	435	54
European Ombudsman	45	20	46	19
European Data Protection Supervisor	64		56	
European External Action Service	1 594	1	1 610	1
Total	36 668	2 516	36 819	2 509

Authorised establishment plan

Bodies set up by the Union and having legal personality	2018		2017 ⁽¹⁾	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
Decentralised agencies	106	5 577	110	5 410
European joint undertakings	51	271	52	270
European Institute of Innovation and Technology		44		41
Executive agencies		614		590
Total	157	6 506	162	6 311

⁽¹⁾ The figures in this column correspond to those in the 2017 budget (OJ L 51, 28.2.2017) plus amending budget No 1/2017 and Draft amending budgets No 2 and No 3/2017.

D. BUILDINGS

Institutions		Buildings rented		Buildings owned ⁽¹⁾
		Appropriations 2018 ⁽²⁾	Appropriations 2017 ⁽²⁾	
Section I	European Parliament	35 948 000	37 169 000	999 060 547
Section II	European Council and Council	1 109 000	1 982 000	520 063 760
Section III	Commission:			1 480 205 748,39
	— headquarters (Brussels and Luxembourg)	252 943 000	250 846 000	1 264 014 496,43
	— offices in the Union	13 328 800	12 295 000	29 948 619,65
	— Health and food audits and analysis offices in Grange	2 285 000	2 285 000	14 676 312,03
	— Union delegations ⁽³⁾	21 673 000	21 931 000	—
	— Joint Research Centre ⁽⁴⁾	1 400 180	1 376 014	171 566 320,28
	— Publications Office of the European Union	9 115 000	6 727 000	—
	— European Anti-Fraud Office	5 201 000	5 109 000	—
	— European Personnel Selection Office	2 864 000	2 852 000	—
	— Office for Administration and Payment of Individual Entitlements	3 713 000	3 661 000	—
	— Office for Infrastructure and Logistics, Brussels	5 863 000	5 760 000	—
	— Office for Infrastructure and Logistics, Luxembourg	1 827 000	1 827 000	—
Section IV	Court of Justice of the European Union	43 986 000	41 843 000	327 497 482,91 ⁽⁵⁾
Section V	Court of Auditors	175 000	175 000	73 926 466,50
Section VI	European Economic and Social Committee	15 631 525	14 218 674	103 358 303
Section VII	Committee of the Regions	10 590 198	10 444 683	67 549 229
Section VIII	European Ombudsman	1 050 000	1 000 000	—
Section IX	European Data Protection Supervisor	1 413 273	926 000	—
Section X	European External Action Service:			317 954 680,54 ⁽⁶⁾
	— headquarters (Brussels)	18 524 000	18 372 000	
	— Union delegations	92 639 000 ⁽⁷⁾	84 055 736 ⁽⁷⁾	
	Total	541 278 976	524 855 107	3 889 616 217,34

⁽¹⁾ Net book value entered in balance sheet at 31 December 2016 (except when stated otherwise).

⁽²⁾ These appropriations represent the cumulative amounts entered in Items 2 0 0 0 (rent), 2 0 0 1 (annual lease payments) and 2 0 0 3 (acquisition of immovable property).

⁽³⁾ Commission's contribution towards the Union delegations.

⁽⁴⁾ These appropriations cover the renting of premises financed by Item 10 01 05 03 'Other management expenditure for research and innovation programmes — Horizon 2020'.

⁽⁵⁾ Net book value entered in balance sheet at 31 December 2016 for the renovated Annex buildings 'A', 'B' and 'C' and for the buildings complex of the new Palais (the renovated original Palais, Anneau, two towers and connecting gallery) under lease-purchase contracts.

⁽⁶⁾ Net booked value in 2017. The buildings of the Union delegations were transferred to the European External Action Service on 1 January 2011.

⁽⁷⁾ These appropriations represent the amount entered for rents in Item 3 0 0 3 (infrastructure in delegations) and include amounts transferred from Section III 'Commission' as a result of the 2015 budgetary procedure. As from 2015, appropriations for rents and construction/acquisition of delegations' premises are fully included in Section X.

Institution	Location	Year of purchase	Net booked value (!)	
			Subtotal	Total
European Parliament	<i>Brussels</i>			669 613 486
	Land		172 277 743	
	Paul-Henri Spaak	1993	19 185 116	
	Altiero Spinelli	1995	161 137 703	
	Willy Brandt	2007	63 420 810	
	József Antall	2008	92 274 964	
	Atrium	1999	18 462 295	
	Atrium II	2004	5 246 140	
	Montoyer 75	2006	15 161 692	
	Trier	2011	11 416 641	
	Eastman	2008	13 511 603	
	Cathedrale	2005	1 401 352	
	Wayenberg (Marie Haps)	2003	4 225 288	
	Remard	2010	9 950 167	
	Montoyer 70	2012	7 410 000	
	Wilfried Martens	2016	74 531 972	
	<i>Strasbourg</i>			
	Louise Weiss	1998	147 217 349	241 560 538
	Churchill, de Madariaga, Pflimlin	2006	87 653 189	
	Václav Havel	2012	6 690 000	
	<i>Luxembourg</i>			
	Konrad Adenauer	2003	28 790 668	30 114 706
	KAD Z	2010	1 324 038	
	Jean Monnet House (<i>Bazoches</i>)	1982		2 881 665
	<i>Offices in the Union</i>			
	Lisbon	1986	167 260	54 890 152
	Athens	1991	1 908 697	
	Copenhagen	2005	2 851 204	
	The Hague	2006	3 877 659	
	Valletta	2006	1 851 066	
	Nicosia	2006	2 326 307	
	Vienna	2008	21 174 200	
London	2008	9 748 155		
Budapest	2010	2 927 304		
Sofia	2013	8 058 300		
European Council and Council	<i>Brussels</i>			520 063 760
	Land		73 297 651	
	Justus Lipsius	1995	63 967 765	
	Crèche	2006	8 265 715	!
	Lex	2007	119 868 073	
	Europa	2016	254 664 556	

Institution	Location	Year of purchase	Net booked value (!)	
			Subtotal	Total
Commission	<i>Brussels</i>			1 169 071 591,97
	Overijse	1997	568 652,00	
	Overijse	2015	9 515 753,00	
	Loi 130	1987	51 649 644,00	
	Breydel	1989	7 298 833,00	
	Haren	1993	4 840 176,36	
	Clovis	1995	6 674 876,50	
	Cours Saint-Michel 1	1997	14 289 019,67	
	Belliard 232 (²)	1997	15 056 713,75	
	Demot 24 (²)	1997	25 044 244,43	
	Breydel II	1997	29 107 111,79	
	Beaulieu 29/31/33	1998	25 737 249,33	
	Charlemagne	1997	84 750 756,75	
	Demot 28 (²)	1999	20 540 567,93	
	Joseph II 99 (²)	1998	14 169 644,39	
	Loi 86	1998	27 679 151,72	
	Luxembourg 46 (³)	1999	29 729 441,49	
	Montoyer 59 (²)	1998	14 434 665,29	
	Froissart 101 (²)	2000	15 864 575,92	
	VM 18 (²)	2000	13 720 653,39	
	Joseph II 70 (²)	2000	31 442 580,30	
	Loi 41 (²)	2000	51 016 100,18	
	SC 11 (²)	2000	16 864 848,22	
	Joseph II 30 (⁴)	2000	26 133 115,94	
	Joseph II 54 (²)	2001	31 630 208,30	
	Joseph II 79 (²)	2002	30 983 624,11	
	VM2 (²)	2001	30 778 826,25	
	Palmerston	2002	5 499 456,15	
	SPA 3 (²)	2003	22 398 743,79	
	Berlaymont (²)	2004	304 517 003,29	
	CCAB (²)	2005	38 987 967,91	
	BU-25	2006	41 847 799,16	
	Cornet-Leman	2006	17 392 514,04	
	Madou	2006	93 407 468,15	
	WALI	2009	15 184 752,93	
	Houtweg	2014	314 852,54	
	<i>Luxembourg</i>			94 942 904,46
	Euroforum (²)	2004	64 920 570,00	
	Foyer européen	2009	6 315 666,67	
	CPE V	2012	23 706 667,79	

Institution	Location	Year of purchase	Net booked value (1)	
			Subtotal	Total
	<i>Offices in the Union</i>			29 948 619,65
	Lisbon	1986	—	
		1993	84 316,14	
	Marseille	1991	3 677,10	
		1993	—	
	Milan	1986	—	
	Copenhagen	2005	2 835 370,83	
	Valletta	2007	1 912 726,18	
	Nicosia (Byron)	2006	2 326 306,81	
	The Hague	2006	3 770 385,01	
	London	2010	14 622 372,48	
	Budapest	2010	4 393 465,10	
	<i>Joint Research Centre</i>			171 566 320,28
	Ispra		90 964 001,89	
	Geel		32 604 516,87	
	Karlsruhe		38 666 565,30	
	Petten		9 331 236,22	
	<i>Food and Veterinary Office</i>			14 676 312,03
	Grange (Ireland) (5)	2002	14 676 312,03	
	Total Commission			1 480 205 748,39
Court of Justice of the European Union	<i>Luxembourg</i>			327 497 482,91
	Annex 'A' — Erasmus, Annex 'B' — Thomas More and Annex 'C'	1994	7 368 456,75	
	New Palais buildings complex (renovated original Palais, Anneau, two towers and connecting gallery)	2008	320 129 026,16	
Court of Auditors	<i>Luxembourg</i>			73 926 466,50
	Land	1990	776 631,00	
	Luxembourg (K1)	1990	7 554 036,67	
	Luxembourg (K2)	2004	12 998 045,51	
	Luxembourg (K3)	2009	52 597 753,32	
European Economic and Social Committee (2)	<i>Brussels</i>			103 358 303
	Montoyer 92-102	2001	25 123 760	
	Belliard 99-101	2001	60 604 776	
	Belliard 68-72	2004	7 265 126	
	Trèves 74	2005	6 519 205	
	Belliard 93	2005	3 845 436	

Institution	Location	Year of purchase	Net booked value (!)	
			Subtotal	Total
Committee of the Regions (?)	<i>Brussels</i>			67 549 229
	Montoyer	2001	13 357 801	
	Belliard 101-103	2001	29 796 838	
	Belliard 68	2004	10 814 719	
	Trèves 74	2004	9 747 653	
	Belliard 93	2005	3 832 218	
European External Action Service	<i>External Action Service</i>			
	Brussels Headquarters (6)	2012	208 116 143,92	317 954 680,54 (7)
	<i>Union delegations</i>			
	Tirana (Albania)	2015	1 568 392,80	
	Buenos Aires (Argentina)	1992	300 594,73	
	Canberra (Australia)	1983	—	
		1990	—	
	Cotonou (Benin)	1992	105 965,14	
	Gaborone (Botswana)	1982	50 866,95	
		1985	14 594,35	
		1986	5 912,85	
		1987	12 572,25	
	Brasilia (Brazil)	1994	218 136,78	
	Ouagadougou (Burkina Faso)	1984	19 248,47	
		1997	637 820,64	
	Bujumbura (Burundi)	1982	36 584,40	
		1986	111 426,72	
	Phnom Penh (Cambodia)	2005	466 319,81	
	Ottawa (Canada)	1977	64 132,79	
	Praia (Cape Verde)	1981	14 091,34	
	Praia (Cape Verde)	2015	1 137 361,95	
	Bangui (Central African Republic)	1983	65 707,89	
	N'Djamena (Chad)	1991	11 965,76	
		2009	361 840,50	
	Beijing (China)	1995	1 902 194,88	
	Moroni (Comoros)	1988	18 232,81	
	Brazzaville (Congo)	1994	90 198,76	
	San José (Costa Rica)	1995	132 602,56	
	Abidjan (Côte d'Ivoire)	1993	103 234,13	
		1994	57 174,83	
	Paris (France)	1990	1 236 105,57	

Institution	Location	Year of purchase	Net booked value (!)	
			Subtotal	Total
	Libreville (Gabon)	1996	194 334,98	
	Banjul (The Gambia)	1989	22 778,48	
	Bissau (Guinea-Bissau)	1995	188 941,92	
	Port-au-Prince (Haiti)	2012	1 399 504,20	
		2014	5 338 865,77	
	Tokyo (Japan)	2006	34 008 178,59	
		2011	43 117 859,38	
	Nairobi (Kenya)	2005	515 225,69	
	Maseru (Lesotho)	1985	30 467,06	
		1985	—	
		1990	33 605,58	
		2006	173 186,66	
	Lilongwe (Malawi)	1982	42 053,03	
		1988	—	
		1988	12 969,50	
	Mexico City (Mexico)	1995	1 018 838,21	
	Rabat (Morocco)	1987	62 541,23	
	Port Louis (Mauritius)	1988	18 232,81	
	Maputo (Mozambique)	2008	667 433,83	
		2008	2 634 880,47	
	Windhoek (Namibia)	1992	28 773,04	
		1992	32 962,55	
		1992	52 707,15	
		1993	64 919,42	
	Niamey (Niger)	1997	70 366,48	
	Abuja (Nigeria)	1992	207 993,09	
		2005	2 947 552,11	
		2012	3 304 383,33	
	Port Moresby (Papua New Guinea)	1982	48 274,53	
	Kigali (Rwanda)	1980	112 548,18	
		1982	71 627,45	
	Dakar (Senegal)	1984	325 145,55	
	Honiara (Solomon Islands)	1990	16 968,28	
	Pretoria (South Africa)	1994	184 410,95	
		1994	153 601,18	
		1996	384 327,41	

Institution	Location	Year of purchase	Net booked value ⁽¹⁾	
			Subtotal	Total
	Mbabane (Swaziland)	1987	26 994,00	
		1988	13 497,00	
	Dar es Salaam (Tanzania)	2002	2 146 104,52	
	Kampala (Uganda)	1986	28 096,41	
		1986	—	
		1996	30 549,95	
	New York (United States of America)	1987	253 001,13	
	Washington (United States of America)	1997	859 937,62	
	Lusaka (Zambia)	1982	43 366,60	
	Harare (Zimbabwe)	1990	73 859,06	
		1994	133 392,58	
Grand total				3 889 616 217,34

⁽¹⁾ Net book value entered in balance sheet at 31 December 2016 (except when stated otherwise).

⁽²⁾ Long-term lease with option to purchase.

⁽³⁾ Long-term lease with option to purchase (ex Marie de Bourgogne).

⁽⁴⁾ Long-term lease with option to purchase (partially occupied by OLAF).

⁽⁵⁾ Long-term lease/purchase.

⁽⁶⁾ Long-term lease.

⁽⁷⁾ Net booked value as at 31 December 2016. The buildings of the Union delegations were transferred to the European External Action Service on 1 January 2011.

