



EUROPEAN COMMISSION

# DOCUMENTS

## **DRAFT General budget of the European Union for the financial year 2021**

### **GENERAL STATEMENT OF REVENUE**

A. FINANCING OF THE UNION'S ANNUAL BUDGET

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

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.

EUROPEAN UNION

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General budget  
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for the financial year 2021**

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- A. **Financing of the Union's annual budget**
- B. **General statement of revenue by budget heading**

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## A. FINANCING OF THE UNION'S ANNUAL BUDGET

### Introduction

According to the equilibrium principle, the total budgeted EU revenue must equal the total budgeted EU expenditure. When determining Member States' own-resource contributions the starting point is the total amount of authorised expenditure. A small part of this amount is covered by other revenue (taxes levied on the salaries of EU staff, interest on late payments, fines and contributions from non-EU countries to certain programmes, etc.). The remainder is financed by Member States' own-resource contributions.

Own resources can be divided into the following categories:

- Traditional own resources (TOR), mainly customs duties, collected on behalf of the EU by the Member States.
- The value added tax (VAT) own resource: a small proportion of the VAT collected by each Member State.
- The GNI own resource, which is a proportion of Member States' national gross income aggregate. It serves as the balancing resource. It finances all spending not covered by other sources of revenue so that revenue and expenditure are always in balance.

The key for determining the own resources is the own resources decision. The current decision was agreed on 26 May 2014 and, ratified by all Member States, entered into force on 1 October 2016, with retroactive effect from 1 January 2014 <sup>(1)</sup>.

The revenue nomenclature has been simplified this year. The main modifications reshuffle the numbering of titles, articles and items, regroups items in a more coherent way, consolidates old titles 4, 5 and 9 in one single title and restructures title 6 according to the new expenditure breakdown (by programme). Title 6 will also include the contributions of the United Kingdom to the EU budget in the framework of the agreement on the withdrawal of the United Kingdom from the European Union.

Budgetary revenue totals EUR 163 515 102 887. The uniform rate of call for the VAT resource is 0,30 % whilst that for the GNI resource is 0,8498 %. Traditional own resources account for 10,77 % of the financing of the budget for 2021. The VAT resource accounts for 10,99 % and the GNI resource for 72,80 %. Other revenue for this financial year is estimated at EUR 8 898 478 183.

The own resources needed to finance the 2021 budget account for 1,10 % of the total GNI.

The tables below set out step by step the method used to calculate the financing of the 2021 budget.

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<sup>(1)</sup> 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).

### Calculation of the financing of the budget

Allocation of resources of the Union in order to ensure, pursuant to Article 311 of the Treaty on the Functioning of the European Union (TFEU), the financing of the Union's annual budget

Revenue description	Budget 2021	Budget 2020 <sup>(1)</sup>	Change (%)
Miscellaneous revenue (Titles 3 to 6)	8 898 478 183	1 928 450 061	+ 361,43
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	p.m.	3 218 373 955	—
Total revenue for Titles 2 to 6	8 898 478 183	5 146 824 016	+ 72,89
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	17 605 700 000	22 156 900 000	– 20,54
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 967 491 250	18 945 245 250	– 5,16
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	119 043 433 454	115 905 134 859	+ 2,71
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom <sup>(2)</sup>	<b>154 616 624 704</b>	<b>157 007 280 109</b>	– 1,52
<sup>(3)</sup> Total revenue	<b>163 515 102 887</b>	<b>162 154 104 125</b>	+ 0,84

<sup>(1)</sup> The figures in this column correspond to those in the 2020 budget (OJ L 57, 27.2.2020, p. 1) plus AB No 1/2020 to AB No 4/2020 and DAB No 5/2020 to DAB No 6/2020.

<sup>(2)</sup> The own resources for the 2021 budget are determined on the basis of the budget forecasts adopted at the 178th meeting of the Advisory Committee on Own Resources on 25 May 2020.

<sup>(3)</sup> The third subparagraph of Article 310(1) of the Treaty on the Functioning of the European Union reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases to point (b) of Article 2  
(1) of Decision 2014/335/EU, Euratom

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base <sup>(1)</sup>	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 028 734 000	4 864 031 000	50	2 432 015 500	2 028 734 000	
Bulgaria	291 150 000	617 870 000	50	308 935 000	291 150 000	
Czechia	911 337 000	2 022 941 000	50	1 011 470 500	911 337 000	
Denmark	1 208 577 000	3 211 846 000	50	1 605 923 000	1 208 577 000	
Germany	14 780 532 000	36 264 852 000	50	18 132 426 000	14 780 532 000	
Estonia	134 821 000	280 944 000	50	140 472 000	134 821 000	
Ireland	951 441 000	2 666 688 000	50	1 333 344 000	951 441 000	
Greece	754 773 000	1 819 032 000	50	909 516 000	754 773 000	
Spain	5 698 488 000	12 257 502 000	50	6 128 751 000	5 698 488 000	
France	11 282 949 000	25 060 938 000	50	12 530 469 000	11 282 949 000	
Croatia	345 339 000	519 832 000	50	259 916 000	259 916 000	Croatia
Italy	7 006 691 000	17 641 425 000	50	8 820 712 500	7 006 691 000	Cyprus
Cyprus	163 410 000	210 748 000	50	105 374 000	105 374 000	
Latvia	131 092 000	311 137 000	50	155 568 500	131 092 000	
Lithuania	198 676 000	485 620 000	50	242 810 000	198 676 000	Luxembourg
Luxembourg	322 535 000	459 919 000	50	229 959 500	229 959 500	
Hungary	569 796 000	1 353 414 000	50	676 707 000	569 796 000	
Malta	94 519 000	124 136 000	50	62 068 000	62 068 000	Malta
Netherlands	3 338 002 000	8 010 440 000	50	4 005 220 000	3 338 002 000	Poland
Austria	1 833 938 000	4 029 570 000	50	2 014 785 000	1 833 938 000	
Poland	2 508 642 000	4 961 645 000	50	2 480 822 500	2 480 822 500	
Portugal	1 084 059 000	2 094 027 000	50	1 047 013 500	1 047 013 500	Portugal
Romania	869 094 000	2 218 111 000	50	1 109 055 500	869 094 000	
Slovenia	233 705 000	483 776 000	50	241 888 000	233 705 000	
Slovakia	367 499 000	952 528 000	50	476 264 000	367 499 000	
Finland	1 064 162 000	2 408 894 000	50	1 204 447 000	1 064 162 000	
Sweden	2 051 027 000	4 745 718 000	50	2 372 859 000	2 051 027 000	
Total	60 224 988 000	140 077 584 000		70 038 792 000	59 891 637 500	

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

**TABLE 2**

Breakdown of own resources accruing from VAT pursuant to point (b) of Article 2(1) of  
Decision 2014/335/EU, Euratom (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 028 734 000	0,30	608 620 200
Bulgaria	291 150 000	0,30	87 345 000
Czechia	911 337 000	0,30	273 401 100
Denmark	1 208 577 000	0,30	362 573 100
Germany	14 780 532 000	0,30	4 434 159 600
Estonia	134 821 000	0,30	40 446 300
Ireland	951 441 000	0,30	285 432 300
Greece	754 773 000	0,30	226 431 900
Spain	5 698 488 000	0,30	1 709 546 400
France	11 282 949 000	0,30	3 384 884 700
Croatia	259 916 000	0,30	77 974 800
Italy	7 006 691 000	0,30	2 102 007 300
Cyprus	105 374 000	0,30	31 612 200
Latvia	131 092 000	0,30	39 327 600
Lithuania	198 676 000	0,30	59 602 800
Luxembourg	229 959 500	0,30	68 987 850
Hungary	569 796 000	0,30	170 938 800
Malta	62 068 000	0,30	18 620 400
Netherlands	3 338 002 000	0,30	1 001 400 600
Austria	1 833 938 000	0,30	550 181 400
Poland	2 480 822 500	0,30	744 246 750
Portugal	1 047 013 500	0,30	314 104 050
Romania	869 094 000	0,30	260 728 200
Slovenia	233 705 000	0,30	70 111 500
Slovakia	367 499 000	0,30	110 249 700
Finland	1 064 162 000	0,30	319 248 600
Sweden	2 051 027 000	0,30	615 308 100
Total	59 891 637 500		17 967 491 250



**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	4 864 031 000	0,8498393 <sup>(1)</sup>	4 133 644 614
Bulgaria	617 870 000		525 090 197
Czechia	2 022 941 000		1 719 174 728
Denmark	3 211 846 000		2 729 552 900
Germany	36 264 852 000		30 819 295 796
Estonia	280 944 000		238 757 247
Ireland	2 666 688 000		2 266 256 216
Greece	1 819 032 000		1 545 884 849
Spain	12 257 502 000		10 416 906 703
France	25 060 938 000		21 297 769 564
Croatia	519 832 000		441 773 654
Italy	17 641 425 000		14 992 375 961
Cyprus	210 748 000		179 101 929
Latvia	311 137 000		264 416 445
Lithuania	485 620 000		412 698 952
Luxembourg	459 919 000		390 857 233
Hungary	1 353 414 000		1 150 184 382
Malta	124 136 000		105 495 649
Netherlands	8 010 440 000		6 807 586 581
Austria	4 029 570 000		3 424 486 877
Poland	4 961 645 000		4 216 600 826
Portugal	2 094 027 000		1 779 586 403
Romania	2 218 111 000		1 885 037 860
Slovenia	483 776 000		411 131 849
Slovakia	952 528 000		809 495 712
Finland	2 408 894 000		2 047 172 748
Sweden	4 745 718 000		4 033 097 579
Total	140 077 584 000		119 043 433 454

<sup>(1)</sup> Calculation of rate:  $(119\,043\,433\,454) / (140\,077\,584\,000) = 0.849839282308010$ .

TABLE 4

Summary of financing <sup>(1)</sup> of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources				Total own resources <sup>(2)</sup>
	Net sugar sector levies (80 %)	Net customs duties (80 %)	Total net traditional own resources (80 %)	Collection costs (20 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7) = (5) + (6)	(8)	(9) = (3) + (7)
Belgium	p.m.	2 077 800 000	2 077 800 000	519 450 000	608 620 200	4 133 644 614	4 742 264 814	3,46	6 820 064 814
Bulgaria	p.m.	82 400 000	82 400 000	20 600 000	87 345 000	525 090 197	612 435 197	0,45	694 835 197
Czechia	p.m.	265 200 000	265 200 000	66 300 000	273 401 100	1 719 174 728	1 992 575 828	1,45	2 257 775 828
Denmark	p.m.	338 600 000	338 600 000	84 650 000	362 573 100	2 729 552 900	3 092 126 000	2,26	3 430 726 000
Germany	p.m.	3 940 700 000	3 940 700 000	985 175 000	4 434 159 600	30 819 295 796	35 253 455 396	25,73	39 194 155 396
Estonia	p.m.	39 700 000	39 700 000	9 925 000	40 446 300	238 757 247	279 203 547	0,20	318 903 547
Ireland	p.m.	252 900 000	252 900 000	63 225 000	285 432 300	2 266 256 216	2 551 688 516	1,86	2 804 588 516
Greece	p.m.	243 000 000	243 000 000	60 750 000	226 431 900	1 545 884 849	1 772 316 749	1,29	2 015 316 749
Spain	p.m.	1 306 000 000	1 306 000 000	326 500 000	1 709 546 400	10 416 906 703	12 126 453 103	8,85	13 432 453 103
France	p.m.	1 698 600 000	1 698 600 000	424 650 000	3 384 884 700	21 297 769 564	24 682 654 264	18,02	26 381 254 264
Croatia	p.m.	38 400 000	38 400 000	9 600 000	77 974 800	441 773 654	519 748 454	0,38	558 148 454
Italy	p.m.	1 708 400 000	1 708 400 000	427 100 000	2 102 007 300	14 992 375 961	17 094 383 261	12,48	18 802 783 261
Cyprus	p.m.	25 800 000	25 800 000	6 450 000	31 612 200	179 101 929	210 714 129	0,15	236 514 129
Latvia	p.m.	40 000 000	40 000 000	10 000 000	39 327 600	264 416 445	303 744 045	0,22	343 744 045
Lithuania	p.m.	100 500 000	100 500 000	25 125 000	59 602 800	412 698 952	472 301 752	0,34	572 801 752
Luxembourg	p.m.	19 300 000	19 300 000	4 825 000	68 987 850	390 857 233	459 845 083	0,34	479 145 083
Hungary	p.m.	183 100 000	183 100 000	45 775 000	170 938 800	1 150 184 382	1 321 123 182	0,96	1 504 223 182
Malta	p.m.	16 100 000	16 100 000	4 025 000	18 620 400	105 495 649	124 116 049	0,09	140 216 049
Netherlands	p.m.	2 614 300 000	2 614 300 000	653 575 000	1 001 400 600	6 807 586 581	7 808 987 181	5,70	10 423 287 181

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources				Total own resources <sup>(2)</sup>
	Net sugar sector levies (80 %)	Net customs duties (80 %)	Total net traditional own resources (80 %)	Collection costs (20 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	Total 'national contributions'	Share in total 'national contributions' (%)	
Austria	p.m.	201 100 000	201 100 000	50 275 000	550 181 400	3 424 486 877	3 974 668 277	2,90	4 175 768 277
Poland	p.m.	780 600 000	780 600 000	195 150 000	744 246 750	4 216 600 826	4 960 847 576	3,62	5 741 447 576
Portugal	p.m.	197 800 000	197 800 000	49 450 000	314 104 050	1 779 586 403	2 093 690 453	1,53	2 291 490 453
Romania	p.m.	174 500 000	174 500 000	43 625 000	260 728 200	1 885 037 860	2 145 766 060	1,57	2 320 266 060
Slovenia	p.m.	83 800 000	83 800 000	20 950 000	70 111 500	411 131 849	481 243 349	0,35	565 043 349
Slovakia	p.m.	82 700 000	82 700 000	20 675 000	110 249 700	809 495 712	919 745 412	0,67	1 002 445 412
Finland	p.m.	147 600 000	147 600 000	36 900 000	319 248 600	2 047 172 748	2 366 421 348	1,73	2 514 021 348
Sweden	p.m.	448 800 000	448 800 000	112 200 000	615 308 100	4 033 097 579	4 648 405 679	3,39	5 097 205 679
United Kingdom	p.m.	498 000 000	498 000 000	124 500 000	—	—	—	—	498 000 000
Total	p.m.	17 605 700 000	17 605 700 000	4 401 425 000	17 967 491 250	119 043 433 454	137 010 924 704	100,00	154 616 624 704

<sup>(1)</sup> p.m. (own resources + other revenue = total revenue = total expenditure); (154 616 624 704 + 8 898 478 183 = 163 515 102 887 = 163 515 102 887).

<sup>(2)</sup> Total own resources as percentage of GNI: (154 616 624 704) / (14 007 758 400 000) = 1,10 %; own resources ceiling as percentage of GNI: 1,20 %.

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

Title	Heading	Financial year 2021	Financial year 2020	Financial year 2019
1	OWN RESOURCES	154 616 624 704	007 280 109	144 765 627 470,94
2	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	3 218 373 955	1 804 821 555,68
3	ADMINISTRATIVE REVENUE	1 714 646 894	1 671 323 700	2 132 478 335,73
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	119 376 456	127 126 361	2 637 817 972,17
5	BUDGETARY GUARANTEES, BORROWING AND LENDING OPERATIONS	p.m.	p.m.	0,—
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	7 064 454 833	130 000 000	12 576 824 024,57
	<b>GRAND TOTAL</b>	<b>163 515 102 887</b>	<b>162 154 104 125</b>	<b>163 917 569 359,09</b>

## 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 2021	Financial year 2020	Financial year 2019	% 2019/2021
	CHAPTER 1 1				
<b>1 1 0</b>	<b>Production levies related to the marketing year 2005/2006 and previous years</b>	p.m.	p.m.	-1 147 539,92	
<b>1 1 1</b>	<b>Sugar storage levies</b>	p.m.	p.m.		
<b>1 1 3</b>	<b>Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose</b>	p.m.	p.m.	0,—	
<b>1 1 7</b>	<b>Production charge</b>	p.m.	p.m.	275 710,05	
<b>1 1 8</b>	<b>One-off amounts on additional sugar quotas and supplementary isoglucose quotas</b>	p.m.	p.m.	0,—	
<b>1 1 9</b>	<b>Surplus amount</b>	p.m.	p.m.	47 560,—	
	CHAPTER 1 1 — TOTAL	p.m.	p.m.	- 824 269,87	
	CHAPTER 1 2				
<b>1 2 0</b>	<b>Customs duties and other duties referred to in point (a) of Article 2(1) of Decision 2014/335/EU, Euratom</b>	17 605 700 000	22 156 900 000	21 365 365 625,58	121,35
	CHAPTER 1 2 — TOTAL	17 605 700 000	22 156 900 000	21 365 365 625,58	121,35
	CHAPTER 1 3				
<b>1 3 0</b>	<b>Own resources accruing from value added tax pursuant to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom</b>	17 967 491 250	18 945 245 250	17 774 862 637,20	98,93
	CHAPTER 1 3 — TOTAL	17 967 491 250	18 945 245 250	17 774 862 637,20	98,93
	CHAPTER 1 4				
<b>1 4 0</b>	<b>Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom</b>	119 043 433 454	115 905 134 859	105 700 206 516,02	88,79
	CHAPTER 1 4 — TOTAL	119 043 433 454	115 905 134 859	105 700 206 516,02	88,79

**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 2021	Financial year 2020	Financial year 2019	% 2019/2021
<b>1 5 0</b>	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	-80 874 688,54	
	CHAPTER 1 5 — TOTAL	—	0	-80 874 688,54	
<b>1 6 0</b>	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	6 891 650,55	
	CHAPTER 1 6 — TOTAL	—	0	6 891 650,55	
Title 1 — Total		154 616 624 704	157 007 280 109	144 765 627 470,94	93,63

## 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 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	-1 147 539,92

##### *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).

Council Regulation (EU) 2018/264 of 19 February 2018 fixing the production levies and the coefficient for calculating the additional levy in the sugar sector for the 1999/2000 marketing year and fixing the production levies in the sugar sector for the 2000/2001 marketing year (OJ L 51, 23.2.2018, p. 1).

Member State	Budget 2021	Budget 2020	Outturn 2019
Belgium	p.m.	p.m.	0,—
Bulgaria	—	—	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	—	—	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 2021	Budget 2020	Outturn 2019
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	-2 069 871,23
France	p.m.	p.m.	922 331,31
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,—
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.	0,—
Article 1 1 0 — Total	p.m.	p.m.	-1 147 539,92

**1 1 1** *Sugar storage levies*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	

*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.



**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 1** (cont'd)

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.

*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 2021	Budget 2020	Outturn 2019
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	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,—

**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 1** (cont'd)

Member State	Budget 2021	Budget 2020	Outturn 2019
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.	0,—
Article 1 1 1 —Total	p.m.	p.m.	0,—

**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 2021	Financial year 2020	Financial year 2019
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 article 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.

**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** (cont'd)

Member State	Budget 2021	Budget 2020	Outturn 2019
Belgium	p.m.	p.m.	0,—
Bulgaria	—	—	0,—
Czechia	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,—
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.	0,—
Article 1 1 3 — Total	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 7 Production charge**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	275 710,05

*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 article 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.

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 2021	Budget 2020	Outturn 2019
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	—	—	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 7** (cont'd)

Member State	Budget 2021	Budget 2020	Outturn 2019
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.	184 668,22
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.	212 424,46
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.	- 121 382,63
United Kingdom	—	p.m.	0,—
Article 1 1 7 — Total	p.m.	p.m.	275 710,05

**1 1 8**

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

Financial year 2021	Financial year 2020	Financial year 2019
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.

**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)

Any incoming revenue under this article 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 2021	Budget 2020	Outturn 2019
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	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,—
Malta	—	—	0,—
Netherlands	p.m.	p.m.	0,—
Austria	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 8** (cont'd)

Member State	Budget 2021	Budget 2020	Outturn 2019
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.	0,—
Article 1 1 8 — Total	p.m.	p.m.	0,—

**1 1 9** *Surplus amount*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	47 560,—

*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 article 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.

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.

**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 9** (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 point (a) of Article 2(1) thereof.

Member State	Budget 2021	Budget 2020	Outturn 2019
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	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.	47 560,00
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.	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.	0,—
Article 1 1 9 — Total	p.m.	p.m.	47 560,00



**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 2021	Financial year 2020	Financial year 2019
17 605 700 000	22 156 900 000	21 365 365 625,58

*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 2021	Budget 2020	Outturn 2019
Belgium	2 077 800 000	2 264 600 000	2 235 172 160,22
Bulgaria	82 400 000	113 700 000	91 622 241,92
Czechia	265 200 000	316 800 000	286 885 230,80
Denmark	338 600 000	372 700 000	338 942 474,77
Germany	3 940 700 000	4 257 000 000	4 092 086 552,11
Estonia	39 700 000	36 900 000	42 819 247,02
Ireland	252 900 000	333 400 000	304 254 167,64
Greece	243 000 000	193 100 000	239 013 259,29
Spain	1 306 000 000	1 660 500 000	1 591 101 064,32
France	1 698 600 000	1 823 600 000	1 774 009 094,94
Croatia	38 400 000	41 300 000	39 061 808,45
Italy	1 708 400 000	1 998 200 000	1 843 016 389,33
Cyprus	25 800 000	27 100 000	25 262 948,68
Latvia	40 000 000	47 000 000	40 878 877,90
Lithuania	100 500 000	108 500 000	99 477 646,26
Luxembourg	19 300 000	16 800 000	20 287 070,91

**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 2021	Budget 2020	Outturn 2019
Hungary	183 100 000	223 900 000	200 150 855,18
Malta	16 100 000	14 700 000	16 001 068,93
Netherlands	2 614 300 000	2 758 500 000	2 729 122 000,17
Austria	201 100 000	222 900 000	221 127 193,38
Poland	780 600 000	844 800 000	826 940 896,05
Portugal	197 800 000	199 900 000	185 368 192,63
Romania	174 500 000	206 000 000	197 326 791,71
Slovenia	83 800 000	90 700 000	78 863 544,12
Slovakia	82 700 000	107 700 000	84 257 437,33
Finland	147 600 000	163 500 000	150 217 225,82
Sweden	448 800 000	538 600 000	519 564 707,10
United Kingdom	498 000 000	3 174 500 000	3 092 535 478,60
Article 1 2 0 — Total	17 605 700 000	22 156 900 000	21 365 365 625,58

**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 2021	Financial year 2020	Financial year 2019
17 967 491 250	18 945 245 250	17 774 862 637,20

*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.

**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 2021	Budget 2020	Outturn 2019
Belgium	608 620 200	619 435 500	596 875 500,00
Bulgaria	87 345 000	88 266 900	81 719 400,02
Czechia	273 401 100	286 364 100	263 168 371,81
Denmark	362 573 100	371 044 800	355 863 675,20
Germany	4 434 159 600	2 265 260 250	2 180 437 350,00
Estonia	40 446 300	41 157 900	38 415 900,00
Ireland	285 432 300	288 273 000	274 269 900,00
Greece	226 431 900	229 944 000	222 417 000,00
Spain	1 709 546 400	1 770 695 700	1 608 243 900,00
France	3 384 884 700	3 427 327 200	3 255 672 300,00
Croatia	77 974 800	82 688 850	78 535 225,52
Italy	2 102 007 300	2 213 768 700	2 116 640 700,00
Cyprus	31 612 200	32 934 900	31 201 350,00
Latvia	39 327 600	38 331 000	37 007 700,00
Lithuania	59 602 800	60 340 800	55 587 300,00
Luxembourg	68 987 850	66 411 900	61 691 850,00
Hungary	170 938 800	183 783 600	168 233 953,14
Malta	18 620 400	19 912 500	18 154 050,00
Netherlands	1 001 400 600	515 516 250	488 400 750,00
Austria	550 181 400	560 253 300	530 600 100,00
Poland	744 246 750	799 446 600	641 778 721,98
Portugal	314 104 050	315 889 950	302 068 800,00
Romania	260 728 200	241 473 900	232 043 644,11
Slovenia	70 111 500	70 831 200	66 093 300,00
Slovakia	110 249 700	109 022 700	96 972 600,00
Finland	319 248 600	315 389 100	304 539 300,00
Sweden	615 308 100	315 379 950	301 575 089,10
United Kingdom	—	3 616 100 700	3 366 654 906,32
Article 1 3 0 — Total	17 967 491 250	18 945 245 250	17 774 862 637,20

**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 2021	Financial year 2020	Financial year 2019
119 043 433 454	115 905 134 859	105 700 206 516,02

*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 0,8498 %.

*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 2021	Budget 2020	Outturn 2019
Belgium	4 133 644 614	3 327 909 347	3 004 220 538,96
Bulgaria	525 090 197	426 662 572	359 897 892,94
Czechia	1 719 174 728	1 486 989 145	1 325 519 669,37
Denmark	2 729 552 900	2 238 542 407	2 024 653 850,47
Germany	30 819 295 796	25 344 973 499	23 101 076 889,01
Estonia	238 757 247	193 413 373	165 013 923,97
Ireland	2 266 256 216	1 919 194 177	1 717 538 481,01
Greece	1 545 884 849	1 360 261 032	1 223 067 453,01
Spain	10 416 906 703	8 944 402 440	8 078 991 279,01
France	21 297 769 564	17 496 530 093	15 960 762 323,04
Croatia	441 773 654	379 921 759	336 162 679,72
Italy	14 992 375 961	12 640 233 383	11 719 616 597,04
Cyprus	179 101 929	151 322 520	133 543 355,04
Latvia	264 416 445	226 581 983	194 440 341,97
Lithuania	412 698 952	333 311 203	287 517 957,97
Luxembourg	390 857 233	305 135 770	264 044 235,01

**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)

Member State	Budget 2021	Budget 2020	Outturn 2019
Hungary	1 150 184 382	990 943 827	858 195 040,64
Malta	105 495 649	91 489 869	77 700 251,04
Netherlands	6 807 586 581	5 721 834 977	5 152 885 086,00
Austria	3 424 486 877	2 847 482 434	2 581 373 802,96
Poland	4 216 600 826	3 692 685 484	3 226 357 011,49
Portugal	1 779 586 403	1 451 386 319	1 305 229 656,96
Romania	1 885 037 860	1 561 810 284	1 341 525 730,41
Slovenia	411 131 849	349 878 623	311 010 300,00
Slovakia	809 495 712	688 892 178	610 103 013,01
Finland	2 047 172 748	1 714 090 087	1 567 546 892,05
Sweden	4 033 097 579	3 368 853 388	3 003 710 530,06
United Kingdom	—	16 650 402 686	15 768 501 733,86
Article 1 4 0 — Total	119 043 433 454	115 905 134 859	105 700 206 516,02

**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 2021	Financial year 2020	Financial year 2019
—	0	−80 874 688,54

*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.

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

Member State	Budget 2021	Budget 2020	Outturn 2019
Belgium	—	255 665 342	243 566 504,05
Bulgaria	—	32 778 186	29 178 641,04
Czechia	—	114 237 363	107 478 987,47
Denmark	—	171 975 150	164 146 555,22
Germany	—	335 429 452	322 179 902,05
Estonia	—	14 858 907	13 378 467,01
Ireland	—	147 441 346	139 249 046,05
Greece	—	104 501 525	99 159 918,96
Spain	—	687 150 240	655 002 399,97
France	—	1 344 164 122	1 294 015 214,05
Croatia	—	29 187 341	27 252 047,52
Italy	—	971 081 015	950 165 277,97
Cyprus	—	11 625 294	10 826 997,01
Latvia	—	17 407 073	15 764 207,04
Lithuania	—	25 606 504	23 310 453,97
Luxembourg	—	23 441 937	21 407 327,04
Hungary	—	76 128 874	69 559 190,93
Malta	—	7 028 674	6 299 529,97
Netherlands	—	75 725 942	71 864 874,96
Austria	—	37 685 164	36 001 212,00
Poland	—	283 689 127	261 612 296,58
Portugal	—	111 502 190	105 821 201,04
Romania	—	119 985 468	108 757 977,83
Slovenia	—	26 879 289	25 215 090,00
Slovakia	—	52 923 874	49 463 964,00
Finland	—	131 684 305	127 088 511,97
Sweden	—	44 585 277	41 877 865,79
United Kingdom	—	- 5 254 368 981	-5 100 518 350,03
Article 1 5 0 — Total	—	0	- 80 874 688,54

## 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 2021	Financial year 2020	Financial year 2019
—	0	6 891 650,55

*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 2021	Budget 2020	Outturn 2019
Belgium	—	32 315 590	31 777 302,96
Bulgaria	—	4 143 098	3 806 838,97
Czechia	—	14 439 375	14 022 422,88
Denmark	—	- 124 596 247	- 122 375 770,96
Germany	—	246 111 806	244 352 877,01
Estonia	—	1 878 136	1 745 444,05
Ireland	—	18 636 293	18 167 355,01
Greece	—	13 208 785	12 937 061,04
Spain	—	86 854 423	85 455 962,05
France	—	169 899 670	168 825 816,96
Croatia	—	3 689 222	3 555 483,15
Italy	—	122 742 708	123 964 872,00
Cyprus	—	1 469 414	1 412 562,00
Latvia	—	2 200 219	2 056 703,04
Lithuania	—	3 236 611	3 041 237,04
Luxembourg	—	2 963 014	2 792 942,05
Hungary	—	9 622 538	9 075 153,59
Malta	—	888 410	821 879,04
Netherlands	—	- 726 759 996	- 714 009 525,01

**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 2021	Budget 2020	Outturn 2019
Austria	—	27 650 415	27 304 620,00
Poland	—	35 857 741	34 131 677,10
Portugal	—	14 093 655	13 806 137,04
Romania	—	15 165 924	14 189 287,91
Slovenia	—	3 397 489	3 289 728,00
Slovakia	—	6 689 472	6 453 396,96
Finland	—	16 644 634	16 580 811,01
Sweden	—	- 175 530 742	- 167 136 609,80
United Kingdom	—	173 088 343	166 845 985,46
Article 1 6 0 — Total	—	0	6 891 650,55



## TITLE 2

## SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 2 0 — SURPLUS FROM PREVIOUS YEAR

CHAPTER 2 1 — VAT AND GNI BALANCES ADJUSTMENT

CHAPTER 2 2 — ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES

CHAPTER 2 3 — ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS

CHAPTER 2 4 — ADJUSTMENT RELATED TO EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES

CHAPTER 2 6 — ADJUSTMENT FOR THE UK CORRECTION

Article Item	Heading	Financial year 2021	Financial year 2020	Financial year 2019	% 2019/2021
2 0 0	CHAPTER 2 0				
	<i>Surplus from previous year</i>	p.m.	3 218 373 955	1 802 988 328,77	
	CHAPTER 2 0 — TOTAL	p.m.	3 218 373 955	1 802 988 328,77	
	CHAPTER 2 1				
2 1 0	<i>VAT balances</i>	p.m.	p.m.	329 984 321,92	
2 1 1	<i>GNI Balances</i>	p.m.	p.m.	3 120 073 762,35	
2 1 2	<i>Netting of VAT and GNI balances</i>	p.m.	p.m.	-3 442 936 434,39	
	CHAPTER 2 1 — TOTAL	p.m.	p.m.	7 121 649,88	
	CHAPTER 2 2				
2 2 0	<i>Adjustment for non-participation in the area of migration, border management and security policies</i>	p.m.	p.m.	-5 288 422,97	
	CHAPTER 2 2 — TOTAL	p.m.	p.m.	-5 288 422,97	
	CHAPTER 2 3				
2 3 0	<i>Adjustment for the implementation of own resources decisions</i>	p.m.	p.m.	0,—	
	CHAPTER 2 3 — TOTAL	p.m.	p.m.	0,—	
	CHAPTER 2 4				
2 4 0	<i>Adjustment related to exchange rate differences for own resources</i>	p.m.			
	CHAPTER 2 4 — TOTAL	p.m.			
	CHAPTER 2 6				
2 6 0	<i>Adjustment for the UK correction</i>	p.m.	p.m.	0,—	
	CHAPTER 2 6 — TOTAL	p.m.	p.m.	0,—	
	Title 2 — Total	p.m.	3 218 373 955	1 804 821 555,68	

## TITLE 2

### SURPLUSES, BALANCES AND ADJUSTMENTS

#### CHAPTER 2 0 — SURPLUS FROM PREVIOUS YEAR

##### 2 0 0 *Surplus from previous year*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	3 218 373 955	1 802 988 328,77

##### *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 17 05 01 of the statement of expenditure in Section III 'Commission'.

##### *Legal basis*

Council Regulation (EU, Euratom) No 608/2014 of 26 May 2014 laying down implementing measures for the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 29).

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39).

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 7 thereof.

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

#### CHAPTER 2 1 — VAT AND GNI BALANCES ADJUSTMENT

##### 2 1 0 *VAT balances*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	329 984 321,92

**CHAPTER 2 1 — VAT AND GNI BALANCES ADJUSTMENT** (*cont'd*)**2 1 0** (*cont'd*)*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 above mentioned 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.

Member State	Budget 2021	Budget 2020	Outturn 2019
Belgium	p.m.	p.m.	15 016 127,31
Bulgaria	p.m.	p.m.	4 575 515,94
Czechia	p.m.	p.m.	20 691 799,84
Denmark	p.m.	p.m.	2 629 667,72
Germany	p.m.	p.m.	14 066 133,22
Estonia	p.m.	p.m.	1 090 637,81
Ireland	p.m.	p.m.	844 850,57
Greece	p.m.	p.m.	- 12 052 067,99
Spain	p.m.	p.m.	- 9 520 155,51
France	p.m.	p.m.	98 939 602,83
Croatia	p.m.	p.m.	2 876 800,64
Italy	p.m.	p.m.	145 506 603,57
Cyprus	p.m.	p.m.	2 366 250,00
Latvia	p.m.	p.m.	1 542 507,17
Lithuania	p.m.	p.m.	707 413,96

**CHAPTER 2 1 — VAT AND GNI BALANCES ADJUSTMENT** (*cont'd*)**2 1 0** (*cont'd*)

Member State	Budget 2021	Budget 2020	Outturn 2019
Luxembourg	p.m.	p.m.	4 748 550,00
Hungary	p.m.	p.m.	- 1 535 689,84
Malta	p.m.	p.m.	1 384 350,00
Netherlands	p.m.	p.m.	- 766 825,93
Austria	p.m.	p.m.	- 1 217 244,02
Poland	p.m.	p.m.	100 217 139,45
Portugal	p.m.	p.m.	6 136 911,88
Romania	p.m.	p.m.	5 603 028,05
Slovenia	p.m.	p.m.	2 737 479,09
Slovakia	p.m.	p.m.	5 777 197,37
Finland	p.m.	p.m.	7 820 154,25
Sweden	p.m.	p.m.	3 538 952,58
United Kingdom	—	p.m.	- 93 741 368,04
Article 2 1 0 — Total	p.m.	p.m.	329 984 321,92

**2 1 1** **GNI Balances**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	3 120 073 762,35

*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 (EU) 2019/516, 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 income of previous financial years pursuant to Article 2(2) of Regulation (EU) 2019/516, subject to Articles 5 and 8 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*

Regulation (EU) 2019/516 of the European Parliament and of the Council of 19 March 2019 on the harmonisation of gross national income at market prices and repealing Council Directive 89/130/EEC, Euratom and Council Regulation (EC, Euratom) No 1287/2003 "GNI Regulation" (OJ L 91, 29.3.2019, p.19).

**CHAPTER 2 1 — VAT AND GNI BALANCES ADJUSTMENT** (*cont'd*)**2 1 1** (*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 10b thereof.

Member State	Budget 2021	Budget 2020	Outturn 2019
Belgium	p.m.	p.m.	63 368 458,34
Bulgaria	p.m.	p.m.	20 236 722,88
Czechia	p.m.	p.m.	22 118 959,98
Denmark	p.m.	p.m.	66 259 838,07
Germany	p.m.	p.m.	674 052 043,46
Estonia	p.m.	p.m.	14 666 188,23
Ireland	p.m.	p.m.	- 90 340 537,10
Greece	p.m.	p.m.	8 972 760,10
Spain	p.m.	p.m.	53 403 977,75
France	p.m.	p.m.	724 940 228,41
Croatia	p.m.	p.m.	10 654 155,91
Italy	p.m.	p.m.	263 057 957,60
Cyprus	p.m.	p.m.	8 848 139,91
Latvia	p.m.	p.m.	1 688 685,18
Lithuania	p.m.	p.m.	8 002 295,81
Luxembourg	p.m.	p.m.	18 306 470,57
Hungary	p.m.	p.m.	12 467 414,82
Malta	p.m.	p.m.	5 315 575,19
Netherlands	p.m.	p.m.	487 211 795,03
Austria	p.m.	p.m.	53 548 321,93
Poland	p.m.	p.m.	50 370 242,67
Portugal	p.m.	p.m.	26 294 592,80
Romania	p.m.	p.m.	41 863 319,33
Slovenia	p.m.	p.m.	6 596 361,02
Slovakia	p.m.	p.m.	398 066,33
Finland	p.m.	p.m.	41 398 884,82
Sweden	p.m.	p.m.	- 49 701 976,33
United Kingdom	—	p.m.	576 074 819,64
Article 2 1 1 — Total	p.m.	p.m.	3 120 073 762,35

CHAPTER 2 1 — VAT AND GNI BALANCES ADJUSTMENT (*cont'd*)2 1 2 *Netting of VAT and GNI balances*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	-3 442 936 434,39

*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.

*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 2021	Budget 2020	Outturn 2019
Belgium	p.m.	p.m.	- 97 943 839,92
Bulgaria	p.m.	p.m.	- 11 733 420,08
Czechia	p.m.	p.m.	- 43 025 436,55
Denmark	p.m.	p.m.	- 65 974 468,32
Germany	p.m.	p.m.	- 753 143 168,80
Estonia	p.m.	p.m.	- 5 379 797,24
Ireland	p.m.	p.m.	- 55 995 327,85
Greece	p.m.	p.m.	- 39 874 543,59
Spain	p.m.	p.m.	- 263 391 924,18
France	p.m.	p.m.	- 520 354 058,41
Croatia	p.m.	p.m.	- 10 944 997,61
Italy	p.m.	p.m.	- 382 083 883,96
Cyprus	p.m.	p.m.	- 4 353 791,20

**CHAPTER 2 1 — VAT AND GNI BALANCES ADJUSTMENT** (*cont'd*)**2 1 2** (*cont'd*)

Member State	Budget 2021	Budget 2020	Outturn 2019
Latvia	p.m.	p.m.	- 6 339 159,67
Lithuania	p.m.	p.m.	- 9 373 683,63
Luxembourg	p.m.	p.m.	- 8 608 391,42
Hungary	p.m.	p.m.	- 27 728 077,40
Malta	p.m.	p.m.	- 2 533 189,85
Netherlands	p.m.	p.m.	- 167 994 774,47
Austria	p.m.	p.m.	- 84 158 156,58
Poland	p.m.	p.m.	- 105 479 905,39
Portugal	p.m.	p.m.	- 42 553 202,38
Romania	p.m.	p.m.	- 43 535 342,13
Slovenia	p.m.	p.m.	- 10 139 582,83
Slovakia	p.m.	p.m.	- 19 890 627,55
Finland	p.m.	p.m.	- 51 105 289,99
Sweden	p.m.	p.m.	- 96 619 156,49
United Kingdom	—	p.m.	- 512 679 236,91
Article 2 1 2 — Total	p.m.	p.m.	-3 442 936 434,39

**CHAPTER 2 2 — ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES****2 2 0** *Adjustment for non-participation in the area of migration, border management and security policies*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	-5 288 422,97

*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 Regulation (EU) No 2019/516 of 19 March 2019 on the harmonisation of gross national income at market prices (OJ L 91, 29.3.2019, p. 19).

**CHAPTER 2 2 — ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES** (*cont'd*)

**2 2 0** (*cont'd*)

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 2021	Budget 2020	Outturn 2019
Belgium	p.m.	p.m.	4 970 766,00
Bulgaria	p.m.	p.m.	608 034,95
Czechia	p.m.	p.m.	2 113 435,95
Denmark	p.m.	p.m.	- 19 568 317,86
Germany	p.m.	p.m.	36 945 274,64
Estonia	p.m.	p.m.	274 427,90
Ireland	p.m.	p.m.	- 8 144 667,76
Greece	p.m.	p.m.	1 973 466,30
Spain	p.m.	p.m.	12 942 054,06
France	p.m.	p.m.	25 971 241,07
Croatia	p.m.	p.m.	550 216,59
Italy	p.m.	p.m.	19 168 997,19
Cyprus	p.m.	p.m.	218 992,37
Latvia	p.m.	p.m.	307 725,75
Lithuania	p.m.	p.m.	470 584,42
Luxembourg	p.m.	p.m.	410 916,83
Hungary	p.m.	p.m.	1 308 181,77
Malta	p.m.	p.m.	121 708,98
Netherlands	p.m.	p.m.	8 396 619,64
Austria	p.m.	p.m.	4 131 649,69



CHAPTER 2 2 — ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES (*cont'd*)2 2 0 (*cont'd*)

Member State	Budget 2021	Budget 2020	Outturn 2019
Poland	p.m.	p.m.	5 035 642,94
Portugal	p.m.	p.m.	2 141 921,15
Romania	p.m.	p.m.	2 075 593,42
Slovenia	p.m.	p.m.	483 720,95
Slovakia	p.m.	p.m.	948 483,60
Finland	p.m.	p.m.	2 526 779,73
Sweden	p.m.	p.m.	4 999 553,01
United Kingdom	—	p.m.	- 116 671 426,25
Article 2 2 0 — Total	p.m.	p.m.	- 5 288 422,97

## CHAPTER 2 3 — ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS

2 3 0 *Adjustment for the implementation of own resources decisions*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

Result of the calculation for the retroactive implementation of Own Resources Decisions after their ratification.

*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 2021	Budget 2020	Outturn 2019
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	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,—

**CHAPTER 2 3 — ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS** (*cont'd*)**2 3 0** (*cont'd*)

Member State	Budget 2021	Budget 2020	Outturn 2019
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.	0,—
Article 2 3 0 — Total	p.m.	p.m.	0,—

**CHAPTER 2 4 — ADJUSTMENT RELATED TO EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES****2 4 0** *Adjustment related to exchange rate differences for own resources*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to budget significant gains or losses resulting from the differences between the exchange rates provided for in Article 10a (1) of Regulation No 609/2014 for the conversion into national currency of the budgeted amounts for own resources, on one hand, and the exchange rates used to enter the amounts in the Commission accounts, on the other hand.

**CHAPTER 2 4 — ADJUSTMENT RELATED TO EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES** (*cont'd*)**2 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).

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(1) thereof.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1) and in particular Article 19(3) thereof.

**CHAPTER 2 6 — ADJUSTMENT FOR THE UK CORRECTION****2 6 0** *Adjustment for the UK correction*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

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

*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 2021	Budget 2020	Outturn 2019
Belgium	—	p.m.	0,—
Bulgaria	—	p.m.	0,—
Czechia	—	p.m.	0,—
Denmark	—	p.m.	0,—
Germany	—	p.m.	0,—

CHAPTER 2 6 — ADJUSTMENT FOR THE UK CORRECTION *(cont'd)*2 6 0 *(cont'd)*

Member State	Budget 2021	Budget 2020	Outturn 2019
Estonia	—	p.m.	0,—
Ireland	—	p.m.	0,—
Greece	—	p.m.	0,—
Spain	—	p.m.	0,—
France	—	p.m.	0,—
Croatia	—	p.m.	0,—
Italy	—	p.m.	0,—
Cyprus	—	p.m.	0,—
Latvia	—	p.m.	0,—
Lithuania	—	p.m.	0,—
Luxembourg	—	p.m.	0,—
Hungary	—	p.m.	0,—
Malta	—	p.m.	0,—
Netherlands	—	p.m.	0,—
Austria	—	p.m.	0,—
Poland	—	p.m.	0,—
Portugal	—	p.m.	0,—
Romania	—	p.m.	0,—
Slovenia	—	p.m.	0,—
Slovakia	—	p.m.	0,—
Finland	—	p.m.	0,—
Sweden	—	p.m.	0,—
United Kingdom	—	p.m.	0,—
Article 2 6 0 — Total	—	p.m.	0,—

## TITLE 3

## ADMINISTRATIVE REVENUE

## CHAPTER 3 0 — REVENUE FROM STAFF

## CHAPTER 3 1 — REVENUE LINKED TO PROPERTY

## CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK - ASSIGNED REVENUE

Article Item	Heading	Financial year 2021	Financial year 2020	Financial year 2019	% 2019/2021
	CHAPTER 3 0				
<b>3 0 0</b>	<b><i>Taxes and levies</i></b>				
3 0 0 0	Tax on the remunerations	915 818 203	883 573 834	855 794 205,15	93,45
3 0 0 1	Special levies on remunerations	99 433 245	96 991 725	94 211 826,26	94,75
	<i>Article 3 0 0 — Total</i>	1 015 251 448	980 565 559	950 006 031,41	93,57
<b>3 0 1</b>	<b><i>Contributions to the pension scheme</i></b>				
3 0 1 0	Staff contributions to the pension scheme	513 942 028	499 822 021	485 651 610,45	94,50
3 0 1 1	Transfer or purchase of pension rights by staff	123 826 094	118 431 636	89 060 144,54	71,92
3 0 1 2	Contributions to the pension scheme by staff on leave	110 000	110 000	180 571,11	164,16
3 0 1 3	Contributions by decentralised agencies and international organisations	51 515 324	52 393 484	50 607 053,48	98,24
3 0 1 4	Contributions by Members of the European Parliament	p.m.	p.m.	0,—	
	<i>Article 3 0 1 — Total</i>	689 393 446	670 757 141	625 499 379,58	90,73
	CHAPTER 3 0 — TOTAL	1 704 644 894	1 651 322 700	1 575 505 410,99	92,42
	CHAPTER 3 1				
<b>3 1 0</b>	<b><i>Sale of immovable property — Assigned revenue</i></b>	p.m.	p.m.	1 502,24	
<b>3 1 1</b>	<b><i>Sale of other property</i></b>	p.m.	p.m.	768 351,85	
<b>3 1 2</b>	<b><i>Letting and subletting immovable property — Assigned revenue</i></b>	p.m.	p.m.	35 705 534,96	
	CHAPTER 3 1 — TOTAL	p.m.	p.m.	36 475 389,05	
	CHAPTER 3 2				
<b>3 2 0</b>	<b><i>Revenue from the supply of goods, services and work — Assigned revenue</i></b>				
3 2 0 1	For other departments within the Commission — Assigned revenue	p.m.	p.m.	0,—	

**CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK - ASSIGNED REVENUE** (*cont'd*)**CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE**

Article Item	Heading	Financial year 2021	Financial year 2020	Financial year 2019	% 2019/2021
<b>3 2 0</b>	( <i>cont'd</i> )				
3 2 0 2	For other institutions, agencies and EU bodies — Assigned revenue	p.m.	p.m.	111 591 620,65	
	<i>Article 3 2 0 — Total</i>	p.m.	p.m.	111 591 620,65	
<b>3 2 1</b>	<b><i>Refunds by other institutions or bodies of mission allowances — Assigned revenue</i></b>	p.m.	p.m.	0,—	
<b>3 2 2</b>	<b><i>Revenue from third parties in respect of goods, services or work — Assigned revenue</i></b>	p.m.	p.m.	10 034 421,85	
	<b>CHAPTER 3 2 — TOTAL</b>	p.m.	p.m.	121 626 042,50	
	CHAPTER 3 3				
<b>3 3 0</b>	<b><i>Repayment of amounts wrongly paid — Assigned revenue</i></b>	p.m.	p.m.	35 917 181,47	
<b>3 3 1</b>	<b><i>Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue</i></b>	p.m.	p.m.	1 389 598,33	
<b>3 3 2</b>	<b><i>Revenue from the Commission contribution to EEAS for Commission staff working in Union delegations — Assigned revenue</i></b>	p.m.	p.m.	194 900 519,93	
<b>3 3 3</b>	<b><i>Insurance payments received — Assigned revenue</i></b>	p.m.	p.m.	1 093 525,29	
<b>3 3 8</b>	<b><i>Other revenue from administrative operations — Assigned revenue</i></b>	p.m.	p.m.	152 857 707,79	
<b>3 3 9</b>	<b><i>Other revenue from administrative operations</i></b>	10 002 000	20 001 000	12 712 960,38	127,10
	<b>CHAPTER 3 3 — TOTAL</b>	10 002 000	20 001 000	398 871 493,19	3 987,92
	<b>Title 3 — Total</b>	<b>1 714 646 894</b>	<b>1 671 323 700</b>	<b>2 132 478 335,73</b>	<b>124,37</b>

### TITLE 3

#### ADMINISTRATIVE REVENUE

#### CHAPTER 3 0 — REVENUE FROM STAFF

#### 3 0 0 *Taxes and levies*

#### 3 0 0 0 Tax on the remunerations

Financial year 2021	Financial year 2020	Financial year 2019
915 818 203	883 573 834	855 794 205,15

#### *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	80 914 000
Council	28 860 000
Commission:	626 412 206
— Administration	(500 766 000)
— Research and technological development	(22 900 147)
— Research (indirect actions)	(18 758 924)
— European Anti-Fraud Office (OLAF)	(3 660 000)
— European Personnel Selection Office (EPSO)	(784 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(3 210 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 080 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(1 878 000)
— Publications Office of the European Union (OP)	(4 301 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(396 713)
— Bio-based Industries Joint Undertaking (BBI)	(136 650)
— Body of European Regulators for Electronic Communications (BEREC Office)	(103 357)
— Clean Sky Joint Undertaking (CSJU)	(288 070)
— Community Plant Variety Office (CPVO)	(383 551)
— Consumers, Health, Agriculture and Food Executive Agency (CHAFEA)	(375 770)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(1 786 152)

**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 0** (*cont'd*)**3 0 0 0** (*cont'd*)

— Electronic Components and Systems for European Leadership Joint Undertaking (ECSEL)	(221 353)
— European Agency for Safety and Health at Work (EU-OSHA)	(349 866)
— European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (EU-LISA)	(1 275 044)
— European Asylum Support Office (EASO)	(1 115 920)
— European Union Aviation Safety Agency (EASA)	(5 360 970)
— European Banking Authority (EBA)	(1 644 022)
— European Border and Coast Guard Agency (FRONTEX)	(2 569 972)
— European Centre for Disease Prevention and Control (ECDC)	(1 494 431)
— European Centre for the Development of Vocational Training (CEDEFOP)	(628 244)
— European Chemicals Agency (ECHA)	(4 128 364)
—European Cybersecurity Competence Network Joint Undertaking (CYBER)	(144 785)
— European Environment Agency (EEA)	(1 628 725)
— European Fisheries Control Agency (EFCA)	(468 817)
— European Food Safety Authority (EFSA)	(2 409 078)
— European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)	(799 186)
— European GNSS Agency (GSA)	(984 336)
— European High-Performance Computing Joint Undertaking (Euro HPC)	(26 803)
— European Institute for Gender Equality (EIGE)	(144 785)
— European Institute of Innovation and Technology (EIT)	(240 827)
— European Insurance and Occupational Pensions Authority (EIOPA)	(1 003 737)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(3 077 404)
— European Labour Authority (ELA)	(58 512)
— European Maritime Safety Agency (EMSA)	(1 410 118)



**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 0** (*cont'd*)**3 0 0 0** (*cont'd*)

— European Medicines Agency (EMA)	(5 047 129)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(789 973)	
— European Public Prosecutor's Office (EPPO)	(182 747)	
— European Research Council Executive Agency (ERCEA)	(2 160 945)	
— European Securities and Markets Authority (ESMA)	(1 663 564)	
— European Training Foundation (ETF)	(916 392)	
— European Union Agency for Fundamental Rights (FRA)	(690 685)	
— European Union Agency for Law Enforcement Cooperation (EUROPOL)	(3 810 359)	
— European Union Agency for Law Enforcement Training (CEPOL)	(186 752)	
— European Union Agency for Network and Information Security (ENISA)	(465 451)	
— European Union Agency for Railways (ERA)	(1 079 649)	
— European Union Intellectual Property Office (EUIPO)	(5 984 588)	
— European Union Agency for Criminal Justice Cooperation (EUROJUST)	(1 037 607)	
— Executive Agency for Small and Medium-sized Enterprises (EASME)	(1 783 593)	
— Fuel Cells and Hydrogen Joint Undertaking (FCH)	(172 685)	
— Innovation and Networks Executive Agency (INEA)	(1 275 822)	
— Innovative Medicines Initiative JU (IMI)	(296 232)	
— Research Executive Agency (REA)	(2 872 724)	
— Shift2Rail Joint Undertaking (SHIFT2RAIL)	(95 095)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(254 344)	
— Single Resolution Board (SRB)	(2 319 892)	
— Translation Centre for the bodies of the European Union (CdT)	(1 332 345)	
Court of Justice of the European Union		32 170 000
European Court of Auditors		12 251 000
European Economic and Social Committee		5 772 171

**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 0** (*cont'd*)**3 0 0 0** (*cont'd*)

European Committee of the Regions	4 580 453
European Ombudsman	659 373
European Data Protection Supervisor	770 000
European External Action Service	24 959 000
European Investment Bank	54 640 000
European Central Bank	38 000 000
European Investment Fund	5 830 000
	<hr/>
Total	915 818 203

*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).

**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 0** (*cont'd*)**3 0 0 0** (*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).

**3 0 0 1** Special levies on remunerations

Financial year 2021	Financial year 2020	Financial year 2019
99 433 245	96 991 725	94 211 826,26

*Remarks*

This item 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.

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

Parliament	12 392 000
Council	3 952 000
Commission:	68 094 783
— Administration	(42 409 000)
— Research and technological development	(4 685 229)
— Research (indirect actions)	(3 481 830)
— European Anti-Fraud Office (OLAF)	(739 000)
— European Personnel Selection Office (EPSO)	(158 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(586 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(191 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(343 000)

**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 0** (*cont'd*)**3 0 0 1** (*cont'd*)

— Publications Office of the European Union (OP)	(918 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(116 412)
— Bio-based Industries Joint Undertaking (BBI)	(28 210)
— Body of European Regulators for Electronic Communications (BEREC Office)	(27 473)
— Clean Sky Joint Undertaking (CSJU)	(65 226)
— Community Plant Variety Office (CPVO)	(81 914)
— Consumers, Health, Agriculture and Food Executive Agency (CHAFEA)	(64 968)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(312 996)
— Electronic Components and Systems for European Leadership Joint Undertaking (ECSEL)	(45 417)
— European Agency for Safety and Health at Work (EU-OSHA)	(82 057)
— European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (EU-LISA)	(274 350)
— European Asylum Support Office (EASO)	(252 104)
— European Union Aviation Safety Agency (EASA)	(1 304 853)
— European Banking Authority (EBA)	(317 351)
— European Border and Coast Guard Agency (FRONTEX)	(782 738)
— European Centre for Disease Prevention and Control (ECDC)	(90 117)
— European Centre for the Development of Vocational Training (CEDEFOP)	(161 530)
— European Chemicals Agency (ECHA)	(814 331)
—European Cybersecurity Competence Network Joint Undertaking (CYBER)	(41 513)
— European Environment Agency (EEA)	(266 066)
— European Fisheries Control Agency (EFCA)	(121 099)
— European Food Safety Authority (EFSA)	(577 400)
— European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)	(157 257)

**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 0** (*cont'd*)**3 0 0 1** (*cont'd*)

— European GNSS Agency (GSA)	(23 052)
— European High-Performance Computing Joint Undertaking (Euro HPC)	(5 166)
— European Institute for Gender Equality (EIGE)	(41 513)
— European Institute of Innovation and Technology (EIT)	(77 727)
— European Insurance and Occupational Pensions Authority (EIOPA)	(213 689)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(681 878)
— European Labour Authority (ELA)	(7 714)
— European Maritime Safety Agency (EMSA)	(391 447)
— European Medicines Agency (EMA)	(942 938)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(186 235)
— European Public Prosecutor's Office (EPPO)	(34 324)
— European Research Council Executive Agency (ERCEA)	(390 882)
— European Securities and Markets Authority (ESMA)	(333 807)
— European Training Foundation (ETF)	(207 242)
— European Union Agency for Fundamental Rights (FRA)	(151 213)
— European Union Agency for Law Enforcement Cooperation (EUROPOL)	(880 619)
— European Union Agency for Law Enforcement Training (CEPOL)	(44 443)
— European Union Agency for Network and Information Security (ENISA)	(112 252)
— European Union Agency for Railways (ERA)	(258 575)
— European Union Intellectual Property Office (EUIPO)	(1 363 805)
— European Union Agency for Criminal Justice Cooperation (EUROJUST)	(189 085)
— Executive Agency for Small and Medium-sized Enterprises (EASME)	(307 704)
— Fuel Cells and Hydrogen Joint Undertaking (FCH)	(40 682)
— Innovation and Networks Executive Agency (INEA)	(224 226)

**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 0** (*cont'd*)**3 0 0 1** (*cont'd*)

— Innovative Medicines Initiative JU (IMI)	(65 168)	
— Research Executive Agency (REA)	(512 129)	
— Shift2Rail Joint Undertaking (SHIFT2RAIL)	(17 912)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(70 294)	
— Single Resolution Board (SRB)	(524 915)	
— Translation Centre for the bodies of the European Union (CdT)	(297 706)	
Court of Justice of the European Union		5 690 000
European Court of Auditors		2 300 000
European Economic and Social Committee		1 139 549
European Committee of the Regions		911 493
European Ombudsman		125 420
European Data Protection Supervisor		147 000
European External Action Service		4 681 000
	Total	99 433 245

*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).

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).

**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 1 Contributions to the pension scheme****3 0 1 0** Staff contributions to the pension scheme

Financial year 2021	Financial year 2020	Financial year 2019
513 942 028	499 822 021	485 651 610,45

*Remarks*

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

Parliament	70 405 000
Council	27 619 000
Commission:	353 694 115
— Administration	(206 980 000)
— Research and technological development	(23 755 096)
— Research (indirect actions)	(16 631 950)
— European Anti-Fraud Office (OLAF)	(3 288 000)
— European Personnel Selection Office (EPSO)	(949 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(5 521 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 689 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(3 365 000)
— Publications Office of the European Union (OP)	(4 724 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(664 565)
— Bio-based Industries Joint Undertaking (BBI)	(151 365)
— Body of European Regulators for Electronic Communications (BEREC Office)	(177 158)
— Clean Sky Joint Undertaking (CSJU)	(320 534)
— Community Plant Variety Office (CPVO)	(408 681)
— Consumers, Health, Agriculture and Food Executive Agency (CHAFEA)	(465 360)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(2 481 437)
— Electronic Components and Systems for European Leadership Joint Undertaking (ECSEL)	(234 259)
— European Agency for Safety and Health at Work (EU-OSHA)	(464 515)

**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 1** (*cont'd*)**3 0 1 0** (*cont'd*)

— European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (EU-LISA)	(1 553 547)
— European Asylum Support Office (EASO)	(1 839 498)
— European Union Aviation Safety Agency (EASA)	(6 268 842)
— European Banking Authority (EBA)	(1 618 621)
— European Border and Coast Guard Agency (FRONTEX)	(4 285 551)
— European Centre for Disease Prevention and Control (ECDC)	(1 799 321)
— European Centre for the Development of Vocational Training (CEDEFOP)	(848 549)
— European Chemicals Agency (ECHA)	(4 374 285)
—European Cybersecurity Competence Network Joint Undertaking (CYBER)	(263 068)
— European Environment Agency (EEA)	(1 450 511)
— European Fisheries Control Agency (EFCA)	(598 052)
— European Food Safety Authority (EFSA)	(3 360 075)
— European Foundation for the Improvement of Living and Working Conditions (EUROFOUND)	(793 499)
— European GNSS Agency (GSA)	(1 443 979)
— European High-Performance Computing Joint Undertaking (Euro HPC)	(33 635)
— European Institute for Gender Equality (EIGE)	(263 068)
— European Institute of Innovation and Technology (EIT)	(467 757)
— European Insurance and Occupational Pensions Authority (EIOPA)	(1 181 164)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(3 532 891)
— European Labour Authority (ELA)	(85 369)
— European Maritime Safety Agency (EMSA)	(1 981 158)
— European Medicines Agency (EMA)	(5 507 152)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(894 077)
— European Public Prosecutor's Office (EPPO)	(188 979)
— European Research Council Executive Agency (ERCEA)	(2 930 342)



**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 1** (*cont'd*)**3 0 1 0** (*cont'd*)

— European Securities and Markets Authority (ESMA)	(1 822 032)	
— European Training Foundation (ETF)	(1 041 395)	
— European Union Agency for Fundamental Rights (FRA)	(797 637)	
— European Union Agency for Law Enforcement Cooperation (EUROPOL)	(4 978 755)	
— European Union Agency for Law Enforcement Training (CEPOL)	(353 448)	
— European Union Agency for Network and Information Security (ENISA)	(622 612)	
— European Union Agency for Railways (ERA)	(1 335 685)	
— European Union Intellectual Property Office (EUIPO)	(7 613 770)	
— European Union Agency for Criminal Justice Cooperation (EUROJUST)	(1 371 857)	
— Executive Agency for Small and Medium-sized Enterprises (EASME)	(2 718 846)	
— Fuel Cells and Hydrogen Joint Undertaking (FCH)	(197 604)	
— Innovation and Networks Executive Agency (INEA)	(1 764 752)	
— Innovative Medicines Initiative JU (IMI)	(359 081)	
— Research Executive Agency (REA)	(4 294 930)	
— Shift2Rail Joint Undertaking (SHIFT2RAIL)	(132 831)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(332 266)	
— Single Resolution Board (SRB)	(2 572 899)	
— Translation Centre for the bodies of the European Union (CdT)	(1 549 805)	
Court of Justice of the European Union		20 942 000
European Court of Auditors		8 382 000
European Economic and Social Committee		5 911 325
European Committee of the Regions		4 665 188
European Ombudsman		654 400
European Data Protection Supervisor		881 000
European External Action Service		20 788 000
	Total	513 942 028

**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 1** (*cont'd*)**3 0 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).

**3 0 1 1** Transfer or purchase of pension rights by staff

Financial year 2021	Financial year 2020	Financial year 2019
123 826 094	118 431 636	89 060 144,54

*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	10 000 000
Council	p.m.
Commission	113 826 094
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
<b>Total</b>	<b>123 826 094</b>

**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 1** (*cont'd*)**3 0 1 1** (*cont'd*)*Legal basis*

Staff Regulations of Officials of the European Union.

**3 0 1 2** Contributions to the pension scheme by staff on leave

Financial year 2021	Financial year 2020	Financial year 2019
110 000	110 000	180 571,11

*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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
<b>Total</b>	<b>110 000</b>

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

**3 0 1 3** Contributions by decentralised agencies and international organisations

Financial year 2021	Financial year 2020	Financial year 2019
51 515 324	52 393 484	50 607 053,48

**CHAPTER 3 0 — REVENUE FROM STAFF** (*cont'd*)**3 0 1** (*cont'd*)**3 0 1 3** (*cont'd*)*Remarks*

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

Commission

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

**3 0 1 4** Contributions by Members of the European Parliament

Financial year 2021	Financial year 2020	Financial year 2019
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.

**CHAPTER 3 1 — REVENUE LINKED TO PROPERTY****3 1 0** *Sale of immovable property — Assigned revenue*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	1 502,24

*Remarks*

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

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.

**CHAPTER 3 1 — REVENUE LINKED TO PROPERTY** (*cont'd*)**3 1 0** (*cont'd*)

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

**3 1 1** *Sale of other property*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	768 351,85

*Remarks*

This article is intended to record revenue from the sale or part-exchange of other property belonging to the institutions.

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

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

**CHAPTER 3 1 — REVENUE LINKED TO PROPERTY** (*cont'd*)**3 1 2** *Letting and subletting immovable property — Assigned revenue*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	35 705 534,96

*Remarks*

This article is intended to record revenue from letting and subletting of immovable properties, from the reimbursement of charges and from payments connected with lettings.

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

**CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK - ASSIGNED REVENUE****3 2 0** *Revenue from the supply of goods, services and work — Assigned revenue***3 2 0 1** For other departments within the Commission — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*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.

**CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK - ASSIGNED REVENUE** (*cont'd*)**3 2 0** (*cont'd*)**3 2 0 2** For other institutions, agencies and EU bodies — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	111 591 620,65

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

**3 2 1** **Refunds by other institutions or bodies of mission allowances — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

This article is intended to record revenue from refunds of mission allowances paid on behalf of other institutions or bodies.

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.

**CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK - ASSIGNED REVENUE** (*cont'd*)**3 2 1** (*cont'd*)

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

**3 2 2** *Revenue from third parties in respect of goods, services or work — Assigned revenue*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	10 034 421,85

*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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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 3 3 — OTHER ADMINISTRATIVE REVENUE****3 3 0 Repayment of amounts wrongly paid — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	35 917 181,47

*Remarks*

In accordance with point (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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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.

**3 3 1 Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	1 389 598,33

*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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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 3 3 — OTHER ADMINISTRATIVE REVENUE (*cont'd*)**3 3 2 Revenue from the Commission contribution to EEAS for Commission staff working in Union delegations — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	194 900 519,93

*Remarks*

This revenue arises from a Commission contribution to the European External Action Service (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.

**3 3 3 Insurance payments received — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	1 093 525,29

*Remarks*

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

In accordance with point (d) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
<b>Total</b>	<b>p.m.</b>

**CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE** (*cont'd*)**3 3 8 Other revenue from administrative operations — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	152 857 707,79

*Remarks*

This article is intended to record other contributions and refunds in connection with the administrative operation of the institutions.

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

**3 3 9 Other revenue from administrative operations**

Financial year 2021	Financial year 2020	Financial year 2019
10 002 000	20 001 000	12 712 960,38

*Remarks*

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

European Parliament	2 000
Council	p.m.
Commission	10 000 000
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
	<hr/>
Total	10 002 000

## TITLE 4

## FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

## CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS

## CHAPTER 4 1 — DEFAULT INTEREST

## CHAPTER 4 2 — FINES AND PENALTIES

Article Item	Heading	Financial year 2021	Financial year 2020	Financial year 2019	% 2019/2021
	CHAPTER 4 0				
4 0 0	<i>Revenue from investments, loans granted and bank accounts</i>	50 000	50 000	72 061,53	144,12
4 0 1	<i>Interest yielded by pre-financing</i>	10 000 000	10 000 000	9 176 538,07	91,77
4 0 2	<i>Revenue generated on trust accounts — Assigned revenue</i>	p.m.	p.m.	0,—	
4 0 3	<i>Interest on deposits in the framework of the Union's economic governance — Assigned revenue</i>	p.m.	p.m.	0,—	
4 0 4	<i>Dividends paid by the European Investment Fund</i>	3 326 456	2 076 361	3 111 199,—	93,53
4 0 9	<i>Other interest/revenue</i>	p.m.	p.m.	0,—	
	CHAPTER 4 0 — TOTAL	13 376 456	12 126 361	12 359 798,60	92,40
	CHAPTER 4 1				
4 1 0	<i>Default interest in respect of own resources made available by the Member States</i>	5 000 000	5 000 000	24 232 346,99	484,65
4 1 9	<i>Other default interest</i>	p.m.	p.m.	871 359,23	
	CHAPTER 4 1 — TOTAL	5 000 000	5 000 000	25 103 706,22	502,07
	CHAPTER 4 2				
4 2 0	<i>Fines in connection with the implementation of the rules on competition</i>	100 000 000	100 000 000	2 438 990 558,75	2 438,99
4 2 1	<i>Penalty payments and lump sums imposed on a Member State</i>	p.m.	p.m.	155 234 594,70	
4 2 2	<i>Fines imposed for fraud and irregularities which are damaging to the Union's financial interests</i>	p.m.	p.m.	0,—	
4 2 3	<i>Fines in the framework of the Union's economic governance — Assigned revenue</i>	p.m.	p.m.	0,—	
4 2 4	<i>Interest connected with fines and penalty payments</i>	1 000 000	10 000 000	3 813 681,14	381,37
4 2 8	<i>Other fines and penalty payments — Assigned revenue</i>	p.m.	p.m.	0,—	
4 2 9	<i>Other non-assigned fines and penalty payments</i>	p.m.	p.m.	2 315 632,76	
	CHAPTER 4 2 — TOTAL	101 000 000	110 000 000	2 600 354 467,35	2 574,61
	Title 4 — Total	119 376 456	127 126 361	2 637 817 972,17	2 209,66

## TITLE 4

### FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

#### CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS

##### 4 0 0 *Revenue from investments, loans granted and bank accounts*

Financial year 2021	Financial year 2020	Financial year 2019
50 000	50 000	72 061,53

##### *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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	50 000

##### 4 0 1 *Interest yielded by pre-financing*

Financial year 2021	Financial year 2020	Financial year 2019
10 000 000	10 000 000	9 176 538,07

##### *Remarks*

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

Commission	10 000 000
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##### 4 0 2 *Revenue generated on trust accounts — Assigned revenue*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

**CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS** (*cont'd*)**4 0 2** (*cont'd*)*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(5) 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.

*Legal basis*

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 21(5) thereof.

**4 0 3** ***Interest on deposits in the framework of the Union's economic governance — Assigned revenue***

Financial year 2021	Financial year 2020	Financial year 2019
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.

**4 0 4** ***Dividends paid by the European Investment Fund***

Financial year 2021	Financial year 2020	Financial year 2019
3 326 456	2 076 361	3 111 199,—

*Remarks*

This article is intended to receive any dividends paid by the European Investment Fund in respect of this contribution.

**CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS** (*cont'd*)**4 0 4** (*cont'd*)*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).

**4 0 9** ***Other interest/revenue***

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

This article is intended to accommodate all other possible interest and financial revenue not listed under this Chapter.

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

**CHAPTER 4 1 — DEFAULT INTEREST****4 1 0** ***Default interest in respect of own resources made available by the Member States***

Financial year 2021	Financial year 2020	Financial year 2019
5 000 000	5 000 000	24 232 346,99

*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.

**CHAPTER 4 1 — DEFAULT INTEREST** (*cont'd*)**4 1 0** (*cont'd*)

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
Total	5 000 000

*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 12 thereof.

**4 1 9****Other default interest**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	871 359,23

*Remarks*

This article 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).



**CHAPTER 4 1 — DEFAULT INTEREST** (*cont'd*)**4 1 9** (*cont'd*)

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 99 thereof.

**CHAPTER 4 2 — FINES AND PENALTIES****4 2 0** *Fines in connection with the implementation of the rules on competition*

Financial year 2021	Financial year 2020	Financial year 2019
100 000 000	100 000 000	2 438 990 558,75

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

**4 2 1** *Penalty payments and lump sums imposed on a Member State*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	155 234 594,70

*Remarks*

This article is intended to record penalty payments and lump sums imposed on a Member State. For instance 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.

**CHAPTER 4 2 — FINES AND PENALTIES** (*cont'd*)**4 2 1** (*cont'd*)*Legal basis*

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

**4 2 2** ***Fines imposed for fraud and irregularities which are damaging to the Union's financial interests***

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*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).

**4 2 3** ***Fines in the framework of the Union's economic governance — Assigned revenue***

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

This article is intended to record 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.

*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).

**CHAPTER 4 2 — FINES AND PENALTIES** (*cont'd*)**4 2 4 Interest connected with fines and penalty payments**

Financial year 2021	Financial year 2020	Financial year 2019
1 000 000	10 000 000	3 813 681,14

*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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 99 thereof.

**4 2 8 Other fines and penalty payments — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

This article is intended to accommodate, in accordance with Article 21 of the Financial Regulation, any revenue not provided for in other parts of Chapter 42 which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

**4 2 9 Other non-assigned fines and penalty payments**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	2 315 632,76

*Remarks*

This article is intended to accommodate any revenue not provided for in other parts of Chapter 42 which is not used in accordance with Article 21 of the Financial Regulation.

## TITLE 5

## BUDGETARY GUARANTEES, BORROWING AND LENDING OPERATIONS

CHAPTER 5 0 — EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN MEMBER STATES

CHAPTER 5 1 — EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES

Article Item	Heading	Financial year 2021	Financial year 2020	Financial year 2019	% 2019/2021
	CHAPTER 5 0				
5 0 0	<i>European Union guarantee for Union borrowings for balance of payments support</i>	p.m.	p.m.	0,—	
5 0 1	<i>European Union guarantee for Euratom borrowings</i>	p.m.	p.m.	0,—	
5 0 2	<i>European Union guarantee for Union borrowings for financial assistance under the EFSM</i>	p.m.	p.m.	0,—	
5 0 3	<i>European instrument for temporary Support to mitigate Unemployment Risks in an Emergency (SURE)</i>				
5 0 3 0	European instrument for temporary Support to mitigate Unemployment Risks in an Emergency (SURE) — Assigned revenue	p.m.	p.m.	0,—	
5 0 3 1	European instrument for temporary Support to mitigate Unemployment Risks in an Emergency (SURE) — Non Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 5 0 3 — Total</i>	p.m.	p.m.	0,—	
5 0 4	<i>European Union Recovery Instrument (EURI)</i>				
5 0 4 0	European Union Recovery Instrument (EURI) — Assigned revenue	p.m.	p.m.	0,—	
5 0 4 1	European Union Recovery Instrument (EURI) — Non Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 5 0 4 — Total</i>	p.m.	p.m.	0,—	
	CHAPTER 5 0 — TOTAL	p.m.	p.m.	0,—	
	CHAPTER 5 1				
5 1 0	<i>External Action Guarantee</i>	p.m.	p.m.	0,—	
	CHAPTER 5 1 — TOTAL	p.m.	p.m.	0,—	

## CHAPTER 5 2 — SPECIAL LOANS AND RISK CAPITAL GRANTED BY THE COMMISSION

### CHAPTER 5 3 — SURPLUS FROM THE COMMON PROVISIONING FUND

Article Item	Heading	Financial year 2021	Financial year 2020	Financial year 2019	% 2019/2021
<b>5 2 0</b>	CHAPTER 5 2				
	<i>Capital repayments and interest from Mediterranean third countries</i>	p.m.	p.m.	0,—	
	<b>5 2 1</b>				
	<i>Capital repayments and interest under the European Union Investment Partners operation</i>	p.m.	p.m.	0,—	
	CHAPTER 5 2 — TOTAL	p.m.	p.m.	0,—	
<b>5 3 0</b>	CHAPTER 5 3				
	<i>Repayment to the budget of a surplus from the CPF</i>	p.m.	p.m.	0,—	
	CHAPTER 5 3 — TOTAL	p.m.	p.m.	0,—	
<b>Title 5 — Total</b>		<b>p.m.</b>	<b>p.m.</b>	<b>0,—</b>	

## TITLE 5

## BUDGETARY GUARANTEES, BORROWING AND LENDING OPERATIONS

## CHAPTER 5 0 — EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN MEMBER STATES

5 0 0 *European Union guarantee for Union borrowings for balance of payments support*

Financial year 2021	Financial year 2020	Financial year 2019
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 Item 06 20 03 01 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*

For the legal basis, see the remarks for Item 17 04 01 01 of the statement of expenditure in Section III 'Commission'.

5 0 1 *European Union guarantee for Euratom borrowings*

Financial year 2021	Financial year 2020	Financial year 2019
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 Item 02 20 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*

For the legal basis, see the remarks for Item 17 04 02 01 of the statement of expenditure in Section III 'Commission'.

**CHAPTER 5 0 — EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN MEMBER STATES** (*cont'd*)**5 0 2 European Union guarantee for Union borrowings for financial assistance under the EFSM**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

The Union's guarantee is for borrowings raised on the capital markets or from financial institutions under the European Financial Stabilisation Mechanism. 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 Item 06 20 03 02, 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*

For the legal basis, see the remarks for Item 17 04 03 01 of the statement of expenditure in Section III 'Commission'.

**5 0 3 European instrument for temporary Support to mitigate Unemployment Risks in an Emergency (SURE)****5 0 3 0 European instrument for temporary Support to mitigate Unemployment Risks in an Emergency (SURE) — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

This item is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 17 04 04 01 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

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. Contributions shall constitute external assigned revenue within the meaning of Article 21(5) of Regulation (EU, Euratom) 1046/2018 to this Instrument.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to the statement of expenditure in Section III 'Commission'.

*Legal basis*

For the legal basis, see the remarks for Item 17 04 04 01 of the statement of expenditure in Section III 'Commission'.

**CHAPTER 5 0 — EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN MEMBER STATES** (*cont'd*)**5 0 3** (*cont'd*)**5 0 3 0** (*cont'd*)*Reference acts*

Proposal for a Council Regulation, submitted by the Commission on 2 April 2020, on the establishment of a European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) following the COVID-19 outbreak, COM(2020)139 final.

**5 0 3 1** European instrument for temporary Support to mitigate Unemployment Risks in an Emergency (SURE) — Non Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

This item is intended to accommodate any revenue linked to the European instrument for temporary Support to mitigate Unemployment Risks in an Emergency which is not used in accordance with Article 21 of the Financial Regulation.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to the statement of expenditure in Section III 'Commission'.

*Legal basis*

For the legal basis, see the remarks for Item 17 04 04 01 of the statement of expenditure in Section III 'Commission'.

*Reference acts*

Proposal for a Council Regulation, submitted by the Commission on 2 April 2020, on the establishment of a European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) following the COVID-19 outbreak, COM(2020)139 final.

**5 0 4** **European Union Recovery Instrument (EURI)****5 0 4 0** European Union Recovery Instrument (EURI) — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

External assigned revenue entered under this item under Council Regulation XXXX/XXXX of XX, the Next Generation EU/European Union Recovery Instrument (EURI), is financed on the basis of the empowerment in Article 3b of the Council Decision XXX/XXXX of XX on the system of own resources of the Union, for a total of EUR 541 029 500 000. It shall give rise to the provision of appropriations on the relevant titles on the expenditure side of the budget. The amounts indicated in the budget remarks of the relevant budget lines on the expenditure side of the budget provide information about the total amount allocated to that programme and about the expected amount of legal commitments in 2021 in relation to the given programme. The total amount of legal commitments estimated for 2021 for all programmes concerned is EUR 211 250 300 000.



**CHAPTER 5 0 — EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN MEMBER STATES** (*cont'd*)**5 0 4** (*cont'd*)**5 0 4 0** (*cont'd*)*Legal basis*

Council Regulation XXXX/XXXX of XX establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 pandemic.

*Reference acts*

Proposal for a Council Regulation XXXX/XXXX of XX establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 pandemic, COM(2020)441.

**5 0 4 1** European Union Recovery Instrument (EURI) — Non Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

This item is intended to accommodate any revenue linked to the European Recovery Instrument which is not used in accordance with Article 21 of the Financial Regulation.

*Legal basis*

For the legal basis, see the remarks for Item 17 04 05 01 of the statement of expenditure in Section III 'Commission'.

*Reference acts*

Proposal for a Council Regulation, submitted by the Commission on 28 May 2020, establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 pandemic, COM(2020) 441 final/2.

**CHAPTER 5 1 — EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES****5 1 0** *External Action Guarantee*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

The Union's guarantee is for borrowing and lending operations for third countries and for loans and other operations granted by financial establishments in third countries. This article also records the revenues stemming from previous external guarantees.

It concerns the External Action Guarantee, including the European Union guarantee for the borrowing programmes contracted by the Union to provide macro-financial assistance to third countries and the 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. It also concerns the European Union guarantee for European Investment Bank loans to third countries and the European Union guarantee for the European Fund for Sustainable Development (EFSD).

**CHAPTER 5 1 — EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES** (*cont'd*)

**5 1 0** (*cont'd*)

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 15 20 03 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*

For the legal basis, see the remarks for Item 15 20 03 02 of the statement of expenditure in Section III 'Commission'.

**CHAPTER 5 2 — SPECIAL LOANS AND RISK CAPITAL GRANTED BY THE COMMISSION**

**5 2 0** *Capital repayments and interest from Mediterranean third countries*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

This article is intended to record capital repayments and interest payments on special loans and risk capital granted from the appropriations in Articles 05 02 99, 15 02 99 and 16 02 99 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 capitals 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 Articles 05 02 99, 15 02 99 and 16 02 99 of the statement of expenditure in Section III 'Commission'.

**5 2 1** *Capital repayments and interest under the European Union Investment Partners operation*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

This article is intended to record capital repayments and interest payment on loans and risk capital granted from the appropriations in Items 15 02 99 01 and 15 02 99 02 of the statement of expenditure of Section III 'Commission' under the European Union Investment Partners operation.

**CHAPTER 5 2 — SPECIAL LOANS AND RISK CAPITAL GRANTED BY THE COMMISSION** (*cont'd*)**5 2 1** (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Items 15 02 99 01 and 15 02 99 02 of the statement of expenditure in Section III 'Commission'.

**CHAPTER 5 3 — SURPLUS FROM THE COMMON PROVISIONING FUND****5 3 0** *Repayment to the budget of a surplus from the CPF*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	p.m.	0,—

*Remarks*

This article is intended to receive any surplus in the provisioning of budgetary guarantees or financial assistance to third countries held in the Common Provisioning Fund in accordance with Article 213(4)(a) of the Financial Regulation.

The budgetary compartments to which the surplus is related concern the European Fund for Strategic Investments (EFSI), InvestEU - EU and Member States compartment and the External compartment.

*Legal basis*

Regulation (EU) 2015/2017 of the European Parliament and of the Council of 25 June 2015 on the European Fund for Strategic Investments, the European Investment Advisory Hub and the European Investment Project Portal and amending Regulations (EU) N 1291/2013 and (EU) N 1316/2013 - the European Fund for Strategic Investments (OJ L 169, 1.7.2015, p.1), and in particular Article 12 thereof.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Title X, Article 213(4)(a).

*Reference acts*

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 6 June 2018, establishing the InvestEU Programme, COM(2018) 439 final, and in particular Article 4(1) enabling contributions from the Member States and Article 8 establishing the EU compartment and the Member States compartment.

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 June 2018, establishing the Neighbourhood, Development and International Cooperation Instrument, COM(2018) 460, and in particular Article 26 establishing the External Action Guarantee.

## TITLE 6

## REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

## CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL

Article Item	Heading	Financial year 2021	Financial year 2020	Financial year 2019	% 2019/2021
	CHAPTER 6 0				
<b>6 0 1</b>	<b>Research and Innovation</b>				
6 0 1 0	Horizon Europe — Assigned revenue	p.m.			
6 0 1 1	Euratom Research and Training Programme — Assigned revenue	p.m.			
6 0 1 2	International Thermonuclear Experimental Reactor (Iter) — Assigned revenue	p.m.			
6 0 1 3	High Flux Reactor — Assigned revenue	p.m.			
6 0 1 4	Research Fund for Coal and Steel — Assigned revenue	p.m.			
	<i>Article 6 0 1 — Total</i>	p.m.			
<b>6 0 2</b>	<b>European Strategic Investments</b>				
6 0 2 0	InvestEU Fund — Assigned revenue	p.m.			
6 0 2 1	Connecting Europe Facility — Assigned revenue	p.m.			
6 0 2 2	Digital Europe Programme — Assigned revenue	p.m.			
6 0 2 3	European Fund for Strategic Investments — Assigned revenue	p.m.			
	<i>Article 6 0 2 — Total</i>	p.m.			
<b>6 0 3</b>	<b>Single Market</b>				
6 0 3 0	Single Market Programme — Assigned revenue	p.m.			
6 0 3 1	EU Anti-Fraud Programme — Assigned revenue	p.m.			
6 0 3 2	Cooperation in the Field of Taxation — Assigned revenue	p.m.			
6 0 3 3	Cooperation in the field of Customs — Assigned revenue	p.m.			
	<i>Article 6 0 3 — Total</i>	p.m.			

**CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL** (*cont'd*)**CHAPTER 6 1 — COHESION AND VALUES**

Article Item	Heading	Financial year 2021	Financial year 2020	Financial year 2019	% 2019/2021
<b>6 0 4</b>	<b><i>Space</i></b>				
6 0 4 1	European Space Programme — Assigned revenue	p.m.			
	<i>Article 6 0 4 — Total</i>	p.m.			
<b>6 0 9</b>	<b><i>Single Market, Innovation and Digital — Non Assigned revenue</i></b>	p.m.			
	<b>CHAPTER 6 0 — TOTAL</b>	p.m.			
	<b>CHAPTER 6 1</b>				
<b>6 1 0</b>	<b><i>Regional Development and Cohesion</i></b>				
6 1 0 0	European Regional Development Fund — Assigned revenue	p.m.			
6 1 0 1	Cohesion Fund — Assigned revenue	p.m.			
6 1 0 2	Support to the Turkish-Cypriot Community — Assigned revenue	p.m.			
	<i>Article 6 1 0 — Total</i>	p.m.			
<b>6 1 1</b>	<b><i>Recovery and Resilience</i></b>				
6 1 1 0	European Recovery and Resilience Facility (incl. Technical Support Instrument) — Assigned revenue	p.m.			
6 1 1 1	Protection of the Euro against Counterfeiting — Assigned revenue	p.m.			
	<i>Article 6 1 1 — Total</i>	p.m.			
<b>6 1 2</b>	<b><i>Investing in People, Social Cohesion and Values</i></b>				
6 1 2 0	European Social Fund+ — Assigned revenue	p.m.			
6 1 2 1	Erasmus+ — Assigned revenue	p.m.			
6 1 2 2	European Solidarity Corps — Assigned revenue	p.m.			
6 1 2 3	Creative Europe — Assigned revenue	p.m.			
6 1 2 4	Rights and Values — Assigned revenue	p.m.			
6 1 2 5	Justice — Assigned revenue	p.m.			
	<i>Article 6 1 2 — Total</i>	p.m.			

**CHAPTER 6 1 — COHESION AND VALUES** (*cont'd*)  
**CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT**  
**CHAPTER 6 3 — MIGRATION AND BORDER MANAGEMENT**

Article Item	Heading	Financial year 2021	Financial year 2020	Financial year 2019	% 2019/2021
<b>6 1 9</b>	<b><i>Cohesion and values — Non Assigned revenue</i></b>	p.m.			
	CHAPTER 6 1 — TOTAL	p.m.			
	CHAPTER 6 2				
<b>6 2 0</b>	<b><i>Agriculture and Maritime Policy</i></b>				
6 2 0 0	European Agricultural Guarantee Fund — Assigned revenue	p.m.			
6 2 0 1	European Agricultural Fund for Rural Development — Assigned revenue	p.m.			
6 2 0 2	European Maritime and Fisheries Fund — Assigned revenue	p.m.			
6 2 0 3	Sustainable Fisheries Partnership Agreements (SFPA) and Regional Fisheries Management Organisations (RFMO)— Assigned revenue	p.m.			
	<i>Article 6 2 0 — Total</i>	p.m.			
<b>6 2 1</b>	<b><i>Environment and Climate Action</i></b>				
6 2 1 0	Just Transition Fund — Assigned revenue	p.m.			
6 2 1 1	Programme for Environment and Climate Action — Assigned revenue	p.m.			
6 2 1 2	Public sector loan facility under the Just Transition Mechanism (JTM) — Assigned revenue	p.m.			
	<i>Article 6 2 1 — Total</i>	p.m.			
<b>6 2 9</b>	<b><i>Natural resources and environment — Non Assigned revenue</i></b>	p.m.			
	CHAPTER 6 2 — TOTAL	p.m.			
	CHAPTER 6 3				
<b>6 3 0</b>	<b><i>Migration</i></b>				
6 3 0 0	Asylum and Migration Fund — Assigned revenue	p.m.			
	<i>Article 6 3 0 — Total</i>	p.m.			
<b>6 3 2</b>	<b><i>Border Management</i></b>				
6 3 2 0	Integrated Border Management Fund — Assigned revenue	p.m.			
	<i>Article 6 3 2 — Total</i>	p.m.			

**CHAPTER 6 3 — MIGRATION AND BORDER MANAGEMENT** (*cont'd*)**CHAPTER 6 4 — RESILIENCE, SECURITY AND DEFENSE****CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD**

Article Item	Heading	Financial year 2021	Financial year 2020	Financial year 2019	% 2019/2021
<b>6 3 9</b>	<b>Migration and Border Management — Non Assigned revenue</b>	p.m.			
	CHAPTER 6 3 — TOTAL	p.m.			
	CHAPTER 6 4				
<b>6 4 0</b>	<b>Security</b>				
6 4 0 0	Internal Security Fund — Assigned revenue	p.m.			
6 4 0 1	Nuclear decommissioning — Assigned revenue	p.m.			
6 4 0 2	Nuclear Safety and decommissioning — Assigned revenue	p.m.			
	Article 6 4 0 — Total	p.m.			
<b>6 4 1</b>	<b>Defence</b>				
6 4 1 0	European Defence Fund — Assigned revenue	p.m.			
6 4 1 1	Military Mobility — Assigned revenue	p.m.			
	Article 6 4 1 — Total	p.m.			
<b>6 4 2</b>	<b>Resilience and Crisis response</b>				
6 4 2 0	Union Civil Protection Mechanism (RescEU) — Assigned revenue	p.m.			
6 4 2 1	Instrument for emergency support within the Union — Assigned revenue	p.m.			
6 4 2 2	EU4Health programme — Assigned revenue	p.m.			
	Article 6 4 2 — Total	p.m.			
<b>6 4 9</b>	<b>Resilience, Security and Defence — Non Assigned revenue</b>	p.m.			
	CHAPTER 6 4 — TOTAL	p.m.			
	CHAPTER 6 5				
<b>6 5 0</b>	<b>External Action</b>				
6 5 0 0	Neighbourhood, Development and International Cooperation Instrument — Assigned revenue	p.m.			
6 5 0 1	Humanitarian aid — Assigned revenue	p.m.			
6 5 0 2	Common Foreign and Security policy — Assigned revenue	p.m.			

**CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD** (*cont'd*)**CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS**

Article Item	Heading	Financial year 2021	Financial year 2020	Financial year 2019	% 2019/2021
<b>6 5 0</b>	( <i>cont'd</i> )				
6 5 0 3	Overseas Countries and Territories — Assigned revenue	p.m.			
6 5 0 4	European Instrument for Nuclear Safety	p.m.			
	<i>Article 6 5 0 — Total</i>	p.m.			
<b>6 5 2</b>	<b>Pre-accession Assistance</b>				
6 5 2 0	Pre-accession Assistance — Assigned revenue	p.m.			
	<i>Article 6 5 2 — Total</i>	p.m.			
<b>6 5 9</b>	<b>Neighbourhood and the World — Non Assigned revenue</b>	p.m.			
	<b>CHAPTER 6 5 — TOTAL</b>	p.m.			
	CHAPTER 6 6				
<b>6 6 0</b>	<b>Special contributions and refunds</b>				
6 6 0 0	EFTA Contributions — Assigned revenue	p.m.			
6 6 0 1	Innovation Fund — Assigned revenue	p.m.			
6 6 0 2	Contributions by the UK linked to Article 148 of the Withdrawal Agreement	6 914 454 833			
6 6 0 3	Contributions by the UK after the Transition Period	p.m.			
6 6 0 4	Contributions by the UK during the extended Transition Period	p.m.			
	<i>Article 6 6 0 — Total</i>	6 914 454 833			
<b>6 6 1</b>	<b>Solidarity mechanisms (Special instruments)</b>				
6 6 1 1	European Globalisation Adjustment Fund — Assigned revenue	p.m.			
6 6 1 2	European Union Solidarity Fund — Assigned revenue	p.m.			
	<i>Article 6 6 1 — Total</i>	p.m.			
<b>6 6 2</b>	<b>Decentralised agencies — Assigned Revenue</b>	p.m.			
<b>6 6 3</b>	<b>Pilot projects, preparatory actions, prerogatives and other actions</b>	p.m.			
<b>6 6 8</b>	<b>Other contributions and refunds — Assigned revenue</b>	p.m.			



**CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS** (*cont'd*)**CHAPTER 6 7 — COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021**

Article Item	Heading	Financial year 2021	Financial year 2020	Financial year 2019	% 2019/2021
<b>6 6 9</b>	<b><i>Other contributions and refunds — Non Assigned revenue</i></b>	1 50 000 000			
	CHAPTER 6 6 — TOTAL	7 064 454 833			
	CHAPTER 6 7				
<b>6 7 0</b>	<b><i>Completion for outstanding recovery orders prior to 2021</i></b>	p.m.	130 000 000	12 576 824 024,57	
	CHAPTER 6 7 — TOTAL	p.m.	130 000 000	12 576 824 024,57	
Title 6 — Total		7 064 454 833	130 000 000	12 576 824 024,57	178,03

## TITLE 6

### REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

#### CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL

##### 6 0 1 *Research and Innovation*

##### 6 0 1 0 Horizon Europe — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

##### *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.

##### *Legal basis*

For the legal basis, see also remarks for Chapter 01 02 and Article 01 01 01 of the statement of expenditure in Section III 'Commission'.

##### 6 0 1 1 Euratom Research and Training Programme — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

##### *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.

##### *Legal basis*

For the legal basis, see also remarks for Chapter 01 03 and Article 01 01 02 of the statement of expenditure in Section III 'Commission'.

##### 6 0 1 2 International Thermonuclear Experimental Reactor (Iter) — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

##### *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 0 — SINGLE MARKET, INNOVATION AND DIGITAL** (*cont'd*)**6 0 1** (*cont'd*)**6 0 1 2** (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Chapter 01 04 and Article 01 01 03 of the statement of expenditure in Section III 'Commission'.

**6 0 1 3** High Flux Reactor — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Item 01 20 03 05 of the statement of expenditure in Section III 'Commission'.

**6 0 1 4** Research Fund for Coal and Steel — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Title 1 of the statement of expenditure in Section III 'Commission'.

**6 0 2** **European Strategic Investments****6 0 2 0** InvestEU Fund — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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 0 — SINGLE MARKET, INNOVATION AND DIGITAL** (*cont'd*)**6 0 2** (*cont'd*)**6 0 2 0** (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Chapter 02 02 of the statement of expenditure in Section III 'Commission'.

**6 0 2 1** Connecting Europe Facility — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 02 03 of the statement of expenditure in Section III 'Commission'.

**6 0 2 2** Digital Europe Programme — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 02 04 of the statement of expenditure in Section III 'Commission'.

**6 0 2 3** European Fund for Strategic Investments — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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 0 — SINGLE MARKET, INNOVATION AND DIGITAL** (*cont'd*)**6 0 2** (*cont'd*)**6 0 2 3** (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Chapter 02 05 of the statement of expenditure in Section III 'Commission'.

**6 0 3** **Single Market****6 0 3 0** Single Market Programme — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 03 02 of the statement of expenditure in Section III 'Commission'.

**6 0 3 1** EU Anti-Fraud Programme — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 03 03 of the statement of expenditure in Section III 'Commission'.

**6 0 3 2** Cooperation in the Field of Taxation — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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 0 — SINGLE MARKET, INNOVATION AND DIGITAL** (*cont'd*)**6 0 3** (*cont'd*)6 0 3 2 (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Chapter 03 04 of the statement of expenditure in Section III 'Commission'.

## 6 0 3 3 Cooperation in the field of Customs — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 03 05 of the statement of expenditure in Section III 'Commission'.

**6 0 4** ***Space***

## 6 0 4 1 European Space Programme — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 04 02 of the statement of expenditure in Section III 'Commission'.

**6 0 9** ***Single Market, Innovation and Digital — Non Assigned revenue***

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

**CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL** (*cont'd*)**6 0 9** (*cont'd*)*Remarks*

This item is intended to accommodate any revenue not provided for in other parts of Chapter 60 which is not used in accordance with Article 21 of the Financial Regulation.

**CHAPTER 6 1 — COHESION AND VALUES****6 1 0** *Regional Development and Cohesion***6 1 0 0** European Regional Development Fund — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to accommodate assigned revenue resulting from the repayments of advances and financial corrections.

This item also records the revenues stemming from the completion of the predecessor European Regional Development programme.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines which bore the initial expenditure and to implementation under Chapter 05 02.

*Legal basis*

For the legal basis, see also remarks for Chapter 05 02 of the statement of expenditure in Section III 'Commission'.

**6 1 0 1** Cohesion Fund — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to accommodate assigned revenue resulting from the repayments of advances and financial corrections.

This item also records the revenues stemming from the completion of the predecessor Cohesion Fund programmes.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines which bore the initial expenditure and to implementation under Chapter 05 03.

**CHAPTER 6 1 — COHESION AND VALUES** (*cont'd*)**6 1 0** (*cont'd*)6 1 0 1 (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Chapter 05 03 of the statement of expenditure in Section III 'Commission'.

## 6 1 0 2 Support to the Turkish-Cypriot Community — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 05 04 of the statement of expenditure in Section III 'Commission'.

**6 1 1** ***Recovery and Resilience***

## 6 1 1 0 European Recovery and Resilience Facility (incl. Technical Support Instrument) — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 06 02 of the statement of expenditure in Section III 'Commission'.

## 6 1 1 1 Protection of the Euro against Counterfeiting — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		



**CHAPTER 6 1 — COHESION AND VALUES** (*cont'd*)**6 1 1** (*cont'd*)6 1 1 1 (*cont'd*)*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 06 03 of the statement of expenditure in Section III 'Commission'.

**6 1 2** ***Investing in People, Social Cohesion and Values***

## 6 1 2 0 European Social Fund+ — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to accommodate assigned revenue resulting from the repayments of advances and financial corrections.

This item also records the revenues stemming from the completion of the predecessor European Social Fund programme.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines which bore the initial expenditure and to implementation under Chapter 07 02.

*Legal basis*

For the legal basis, see also remarks for Chapter 07 02 of the statement of expenditure in Section III 'Commission'.

## 6 1 2 1 Erasmus+ — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item also records the revenues stemming from the completion of the predecessor Erasmus programme.

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 — COHESION AND VALUES** (*cont'd*)**6 1 2** (*cont'd*)**6 1 2 1** (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Chapter 07 03 of the statement of expenditure in Section III 'Commission'.

**6 1 2 2** European Solidarity Corps — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 07 04 of the statement of expenditure in Section III 'Commission'.

**6 1 2 3** Creative Europe — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 07 05 of the statement of expenditure in Section III 'Commission'.

**6 1 2 4** Rights and Values — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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 — COHESION AND VALUES** (*cont'd*)**6 1 2** (*cont'd*)**6 1 2 4** (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Chapter 07 06 of the statement of expenditure in Section III 'Commission'.

**6 1 2 5** Justice — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 07 07 of the statement of expenditure in Section III 'Commission'.

**6 1 9** ***Cohesion and values — Non Assigned revenue***

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This article is intended to accommodate any revenue not provided for in other parts of Chapter 61 which is not used in accordance with Article 21 of the Financial Regulation.

**CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT****6 2 0** ***Agriculture and Maritime Policy*****6 2 0 0** European Agricultural Guarantee Fund — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to accommodate revenue assigned to the European Agricultural Guarantee Fund (EAGF) 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 Multi-annual Financial Framework (MFF) as well as under Heading 3 of the 2021-2027 MFF in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013.

**CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT** (*cont'd*)**6 2 0** (*cont'd*)**6 2 0 0** (*cont'd*)

- 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 MFF in accordance with Articles 54 and 55 of Regulation (EU) No 1306/2013.
- Corrections related to non-compliance with payment deadlines in accordance with Article 40 of that Regulation.
- Decisions related to conformity and accounting clearance of accounts in favour of the general budget of the Union concerning expenditure financed by the temporary scheme for the restructuring of the sugar industry (Sugar Restructuring Fund) in the Community, which ended on 30 September 2012.
- 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.
- Regularisations of certain files related to the milk superlevy that 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.
- 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 Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Article 21 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under the EAGF of the statement of expenditure in this section.

The revenue under this item has been estimated at EUR 585 700 000. When establishing the budget for 2021, this amount was taken into account for financing the needs of measures under Article 08 02 05 (Item 08 02 05 04).

*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) 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 2 0 1** European Agricultural Fund for Rural Development — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

**CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT** (*cont'd*)**6 2 0** (*cont'd*)**6 2 0 1** (*cont'd*)*Remarks*

This item is intended to accommodate revenue assigned to the European Agricultural Fund for Rural Development (EAFRD) resulting from:

- 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 European Agricultural Guidance and Guarantee Fund (Guidance Section) under Heading 1 of the 2000-2006 Financial Perspectives and the European Agricultural Fund for Rural Development (EAFRD) under Heading 2 of the 2007-2013 and the 2014-2020 Multi-annual Financial Framework (MFF) as well as under Heading 3 of the 2021-2027 MFF 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.
- 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 Article 21 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under the EAFRD of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 75 000 000. When establishing the budget for 2021, this amount was taken into account for financing the needs of measures under Article 08 03 01 (Item 08 03 01 02).

*Legal basis*

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 2 0 2** European Maritime and Fisheries Fund — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to accommodate assigned revenue resulting from the repayments of unused aid, repayments on accounts and financial corrections in connection with the European Maritime Fisheries Fund (EMFF) for the 2021-27 and the 2014-2020 programming period, the European Fisheries Fund (EFF) for the 2007-2013 programming and the Financial Instrument for Fisheries Guidance for (FIFG) for the 2000-2006 programming period.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budgetary item under the EMFF of the statement of expenditure in Section III 'Commission'.

**CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT** (*cont'd*)**6 2 0** (*cont'd*)**6 2 0 2** (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Chapter 08 04 of the statement of expenditure in Section III 'Commission'.

**6 2 0 3** Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMO)—Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to accommodate revenue resulting from the fisheries agreements which the Union has negotiated or intends to renew or renegotiate with third countries and from the Union's active participation in international fisheries organisations responsible for the long-term conservation and sustainable exploitation of marine fisheries resources.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budgetary item under the SFPAs or RFMO of the statement of expenditure in this section.

*Legal basis*

For the legal basis, see also remarks for Chapter 08 05 of the statement of expenditure in Section III 'Commission'.

**6 2 1** ***Environment and Climate Action*****6 2 1 0** Just Transition Fund — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines which bore the initial expenditure and implementation under Chapter 09 03.

*Legal basis*

For the legal basis, see also remarks for Chapter 09 03 of the statement of expenditure in Section III 'Commission'.

*Reference acts*

Proposal for a Regulation of the European Parliament and of the Council on 14 January 2020 establishing the Just Transition Fund (COM(2020) 22 final).

**CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT** (*cont'd*)**6 2 1** (*cont'd*)**6 2 1 1** Programme for Environment and Climate Action — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to accommodate assigned revenue resulting from recoveries of amounts unduly paid in connection with the Programme for Environment and Climate Action (LIFE) for the 2021-27 and the 2014-2020 programming period, the LIFE+ programme for the 2007-2013 programming as well as from any previous programmes in the field of environment and climate action.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budgetary item under the LIFE programme of the statement of expenditure in this section.

*Legal basis*

For the legal basis, see also remarks for Chapter 09 02 of the statement of expenditure in Section III 'Commission'.

**6 2 1 2** Public sector loan facility under the Just Transition Mechanism (JTM) — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 09 04 of the statement of expenditure in Section III 'Commission'.

**6 2 9** *Natural resources and environment — Non Assigned revenue*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This article is intended to accommodate any revenue not provided for in other parts of Chapter 62 which is not used in accordance with Article 21 of the Financial Regulation.

**CHAPTER 6 3 — MIGRATION AND BORDER MANAGEMENT****6 3 0 Migration****6 3 0 0 Asylum and Migration Fund — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 10 02 of the statement of expenditure in Section III 'Commission'.

**6 3 2 Border Management****6 3 2 0 Integrated Border Management Fund — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 11 02 of the statement of expenditure in Section III 'Commission'.

**6 3 9 Migration and Border Management — Non Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to accommodate any revenue not provided for in other parts of Chapter 63 which is not used in accordance with Article 21 of the Financial Regulation.



**CHAPTER 6 4 — RESILIENCE, SECURITY AND DEFENSE****6 4 0 Security****6 4 0 0 Internal Security Fund — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 12 02 of the statement of expenditure in Section III 'Commission'.

**6 4 0 1 Nuclear decommissioning — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 12 03 of the statement of expenditure in Section III 'Commission'.

**6 4 0 2 Nuclear Safety and decommissioning — Assigned revenue**

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 12 04 of the statement of expenditure in Section III 'Commission'.

**CHAPTER 6 4 — RESILIENCE, SECURITY AND DEFENSE** (*cont'd*)**6 4 1** *Defence*

## 6 4 1 0 European Defence Fund — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapters 13 02 and 13 03 of the statement of expenditure in Section III 'Commission'.

## 6 4 1 1 Military Mobility — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 13 04 of the statement of expenditure in Section III 'Commission'.

**6 4 2** *Resilience and Crisis response*

## 6 4 2 0 Union Civil Protection Mechanism (RescEU) — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

This item also records the revenues stemming from the completion of the predecessor Union Civil Protection programme.

**CHAPTER 6 4 — RESILIENCE, SECURITY AND DEFENSE** (*cont'd*)**6 4 2** (*cont'd*)**6 4 2 0** (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Chapter 14 02 of the statement of expenditure in Section III 'Commission'.

**6 4 2 1** Instrument for emergency support within the Union — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 14 03 of the statement of expenditure in Section III 'Commission'.

**6 4 2 2** EU4Health programme — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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.

*Legal basis*

For the legal basis, see also remarks for Chapter 14 04 of the statement of expenditure in Section III 'Commission'.

**6 4 9** *Resilience, Security and Defence — Non Assigned revenue*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to accommodate any revenue not provided for in other parts of Chapter 64 which is not used in accordance with Article 21 of the Financial Regulation.

## CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD

6 5 0 *External Action*

## 6 5 0 0 Neighbourhood, Development and International Cooperation Instrument — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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 or to finance additional expenditure to which this revenue is assigned.

*Legal basis*

For the legal basis, see also remarks for Chapter 15 02 of the statement of expenditure in Section III 'Commission'.

## 6 5 0 1 Humanitarian aid — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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 or to finance additional expenditure to which this revenue is assigned.

*Legal basis*

For the legal basis, see also remarks for Chapter 15 03 of the statement of expenditure in Section III 'Commission'.

## 6 5 0 2 Common Foreign and Security policy — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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 or to finance additional expenditure to which this revenue is assigned.

*Legal basis*

For the legal basis, see also remarks for Chapter 15 04 of the statement of expenditure in Section III 'Commission'.

**CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD** (*cont'd*)**6 5 0** (*cont'd*)**6 5 0 3** Overseas Countries and Territories — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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 or to finance additional expenditure to which this revenue is assigned.

*Legal basis*

For the legal basis, see also remarks for Chapter 15 05 of the statement of expenditure in Section III 'Commission'.

**6 5 0 4** European Instrument for Nuclear Safety

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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 or to finance additional expenditure to which this revenue is assigned.

*Legal basis*

For the legal basis, see also remarks for Chapter 15 06 of the statement of expenditure in Section III 'Commission'.

**6 5 2** ***Pre-accession Assistance*****6 5 2 0** Pre-accession Assistance — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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 or to finance additional expenditure to which this revenue is assigned.

**CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD** (*cont'd*)**6 5 2** (*cont'd*)**6 5 2 0** (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Chapter 16 02 of the statement of expenditure in Section III 'Commission'.

**6 5 9** ***Neighbourhood and the World — Non Assigned revenue***

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to accommodate any revenue not provided for in other parts of Chapter 65 which is not assigned in accordance with Article 21 of the Financial Regulation.

**CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS****6 6 0** ***Special contributions and refunds*****6 6 0 0** EFTA Contributions — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*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).

**CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS** (*cont'd*)**6 6 0** (*cont'd*)**6 6 0 1** Innovation Fund — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to record the external assigned revenue of the Innovation Fund (IF). This revenue results from the auctioning of the allowances and the unspent amounts from the previous NER300 fund in accordance with Articles 10 and 10a(8) of Directive 2003/87/EC. The external assigned revenue becoming available on this item is intended to cover all expenditure related to the implementation tasks carried out by the Commission.

For budget year 2021, it is provisionally estimated that an amount of EUR 4,6 million will be needed in order to finance the contribution to the expenditure of INEA's staff and administration incurred as a result of the Agency's role in the management of the Innovation Fund financed from budget item 17 01 02 64. As regards the operational expenditure financed from budget article 17 03 01, for budget year 2021, the calls for proposals for projects of EUR 0,9 billion are planned to be launched during the year.

*Legal basis*

Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emissions allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

*Reference acts*

Commission Regulation (EU) No 1031/2010 of 12 November 2010 on the timing, administration and other aspects of auctioning of greenhouse gas emission allowances pursuant Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emissions allowance trading within the Community (OJ L 302, 18.11.2010, p. 1).

Commission Delegated Regulation (EU) 2019/856 of 26 February 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council with regard to the operation of the Innovation Fund (OJ L 140, 28.5.2019, p. 6).

Commission Decision delegating the management of the revenues of the Innovation Fund to the European Investment Bank C(2020)1892 of 25 March 2020.

**6 6 0 2** Contributions by the UK linked to Article 148 of the Withdrawal Agreement

Financial year 2021	Financial year 2020	Financial year 2019
6 914 454 833		

*Remarks*

This item is intended to record the net contributions from the United Kingdom resulting from the payments made in accordance with Article 148 of the Agreement on the withdrawal of the United Kingdom from the European Union and the European Atomic Energy Community.

**CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS** (*cont'd*)**6 6 0** (*cont'd*)**6 6 0 2** (*cont'd*)

The net contribution corresponds to the differences between the amounts due by the United Kingdom to the EU and the amounts due by the EU to the United Kingdom.

The reference dates for payments by the United Kingdom to the Union or by the Union to the United Kingdom made after 31 December 2020 shall be 30 June and 31 October of every year. Payments shall be made in four equal monthly instalments for payments that have a reference date of 30 June and in eight equal monthly instalments for payments that have a reference date of 31 October. All payments shall be made by the last working day of each month, starting on the reference date or, where the reference date is not a working day, the last working day before the reference date.

*Reference acts*

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.01.2020, p. 7).

**6 6 0 3** Contributions by the UK after the Transition Period

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This article is intended to record the contributions from the United Kingdom for participation in Union's programs and activities after the transition period foreseen in the withdrawal 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.

*Reference acts*

Political declaration setting out the framework for the future relationship between the European Union and the United Kingdom (OJ C 384 I, 12.11.2019, p. 178).

**6 6 0 4** Contributions by the UK during the extended Transition Period

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to record the contribution from the United Kingdom following the extension of the transition period in accordance with Article 132 of the Agreement on the withdrawal of the United Kingdom from the European Union and the European Atomic Energy Community.

The contributions by the United Kingdom are made available to the Commission in accordance with Article 132 (3) (a) of the Agreement on the withdrawal of the United Kingdom from the European Union and the European Atomic Energy Community.



**CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS** (*cont'd*)**6 6 0** (*cont'd*)6 6 0 4 (*cont'd*)*Reference acts*

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.01.2020, p. 7).

**6 6 1** ***Solidarity mechanisms (Special instruments)***

6 6 1 1 European Globalisation Adjustment Fund — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to accommodate assigned revenue resulting from financial corrections and recoveries in connection with the European Globalisation Adjustment Fund (EGF) interventions under the current 2021-2027 and previous programming periods of the MFF.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budgetary item under the EGF of the statement of expenditure in Section III 'Commission'.

*Legal basis*

For the legal basis, see also remarks for Articles 17 02 02 and 17 02 99 of the statement of expenditure in Section III 'Commission'.

6 6 1 2 European Union Solidarity Fund — Assigned revenue

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This item is intended to accommodate assigned revenue resulting from financial corrections and recoveries in connection with the European Union Solidarity Fund (EUSF) interventions under the current 2021-2027 and previous programming periods of the MFF.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budgetary item under the EUSF of the statement of expenditure in Section III 'Commission'.

*Legal basis*

For the legal basis, see also remarks for Article 17 02 01 of the statement of expenditure in Section III 'Commission'.

**6 6 2** ***Decentralised agencies — Assigned Revenue***

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

**CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS** (*cont'd*)**6 6 2** (*cont'd*)*Remarks*

This article is intended to record revenue from decentralized agencies.

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 6 3** *Pilot projects, preparatory actions, prerogatives and other actions*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This article is intended to record revenue from pilot projects, preparatory actions, prerogatives and other actions.

In accordance with Article 21 of the Financial Regulation, this revenue might give rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

**6 6 8** *Other contributions and refunds — Assigned revenue*

Financial year 2021	Financial year 2020	Financial year 2019
p.m.		

*Remarks*

This article is intended to accommodate any revenue not provided for in other parts of Title 6 which in accordance with Article 21 of the Financial Regulation must 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 6 9** *Other contributions and refunds — Non Assigned revenue*

Financial year 2021	Financial year 2020	Financial year 2019
150 000 000		

*Remarks*

This article 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.

**CHAPTER 6 7 — COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021****6 7 0      *Completion for outstanding recovery orders prior to 2021***

Financial year 2021	Financial year 2020	Financial year 2019
p.m.	1 30 000 000	12 576 824 024,57

*Remarks*

This article is intended to record revenue from all outstanding recovery orders issued prior to 2021 for all Articles and Items of Title 6 included in the nomenclature in force until 31 December 2020.

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