

VOLUME 1 - TOTAL REVENUE

A. FINANCING OF THE UNION'S ANNUAL BUDGET

1. Introduction

According to the equilibrium principle, the total budgeted revenue of the Union must equal the total budgeted expenditure of the Union. When determining Member States' own resources contributions, the starting point is the total amount of authorised expenditure (payment appropriations). A minor part of that amount is covered by other revenue (taxes levied on the salaries of Union staff, interest on late payments, fines and contributions from third countries to certain programmes, etc.). The remainder is financed by Member States' own resources contributions.

Own resources can be divided into the following categories:

- traditional own resources, mainly customs duties, collected on behalf of the Union by the Member States;
- the own resource based on value added tax (VAT): a small proportion of the VAT collected by each Member State;
- the own resource based on plastic packaging waste that is not recycled: a small amount applied to the weight of non-recycled plastic packaging waste generated in each Member State;
- the own resource based on gross national income (GNI), which is a proportion of Member States' GNI aggregate. It serves as the balancing resource. It finances all spending not covered by other sources of revenue so that budgeted revenue and expenditure are always in balance.

The key for determining the own resources is Council Decision (EU, Euratom) 2020/2053¹. That Decision entered into force on 1 June 2021, with retroactive effect as from 1 January 2021, after the ratification by all Member States according to their national constitutional requirements. It defines a new system of own resources, which includes the introduction of a new category of own resources.

Budgetary revenue totals EUR 142 630 300 039. The uniform rate of call for the VAT-based own resource is 0,30 % whilst that for the GNI resource is 0,4579 %. Traditional own resources account for 17,26 % of the financing of the 2024 budget. The VAT-based own resource accounts for 16,56 %, the plastic-based own resource accounts for 4,97 % and the GNI-based own resource for 56,91 %. Other revenue for the financial year 2024 is estimated at EUR 6 131 117 988.

Own resources needed to finance the 2024 budget account for 0,77 % of the total GNI of the Union.

The total amount of own resources allocated to the Union to cover annual appropriations for payments shall not exceed 1,40 % of the sum of all the Member States' GNIs (own resources ceiling). This ceiling is temporarily increased by 0,6 percentage points for the sole purpose of covering all liabilities of the Union arising from the allocation of the resources necessary for addressing the consequences of the COVID-19 crisis.

The appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053 include the costs associated with the funds borrowed on the capital markets and on behalf of the Union in the framework of the European Union Recovery Instrument².

The tables below set out step-by-step the method used to calculate the financing of the 2024 budget.

¹ Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1).

² See Article 5 of Decision (EU, Euratom) 2020/2053.

2. 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 2024	Budget 2023 ³	Change (%)
Miscellaneous revenue (Titles 3 to 6)	6 131 117 988	11 643 369 035	- 47,34
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	p.m.	2 519 010 950	—
Balances and adjustments (Chapters 2 1, 2 2, 2 3 and 2 4)	p.m.	p.m.	—
Total revenue for Titles 2 to 6	6 131 117 988	14 162 379 985	- 56,71
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	24 620 400 000	23 730 100 000	+ 3,75
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	23 616 137 250	22 458 526 500	+ 5,15
Plastic packaging waste own resource (Table 3, Chapter 1 7)	7 093 555 280	7 201 885 360	- 1,50
Remainder to be financed by the additional resource (GNI-based own resource, Table 4, Chapter 1 4)	81 169 089 521	97 650 082 928	- 16,88
Appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053 ^{4,5}	136 499 182 051	151 040 594 788	- 9,63
Total revenue ⁶	142 630 300 039	165 202 974 773	- 13,66

TABLE 1

Calculation of capping of value added tax (VAT) bases pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053

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 ⁷	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 458 073 000	6 053 077 000	50	3 026 538 500	2 458 073 000	
Bulgaria	485 944 000	986 492 000	50	493 246 000	485 944 000	
Czechia	1 381 193 000	3 303 904 000	50	1 651 952 000	1 381 193 000	
Denmark	1 644 830 000	4 024 834 000	50	2 012 417 000	1 644 830 000	
Germany	18 671 727 000	44 177 819 000	50	22 088 909 500	18 671 727 000	
Estonia	198 069 000	411 271 000	50	205 635 500	198 069 000	
Ireland	1 311 262 000	4 306 468 000	50	2 153 234 000	1 311 262 000	
Greece	956 124 000	2 337 353 000	50	1 168 676 500	956 124 000	
Spain	7 177 495 000	14 907 594 000	50	7 453 797 000	7 177 495 000	
France	14 424 761 000	30 027 033 000	50	15 013 516 500	14 424 761 000	
Croatia	455 555 000	775 338 000	50	387 669 000	387 669 000	Croatia
Italy	9 414 014 000	21 373 179 000	50	10 686 589 500	9 414 014 000	
Cyprus	202 758 000	282 122 000	50	141 061 000	141 061 000	Cyprus
Latvia	210 650 000	450 918 000	50	225 459 000	210 650 000	
Lithuania	340 270 000	764 050 000	50	382 025 000	340 270 000	
Luxembourg	439 386 000	583 760 000	50	291 880 000	291 880 000	Luxembourg
Hungary	943 801 000	2 122 059 000	50	1 061 029 500	943 801 000	
Malta	102 827 000	179 697 000	50	89 848 500	89 848 500	Malta
Netherlands	4 872 698 000	10 430 238 000	50	5 215 119 000	4 872 698 000	
Austria	2 373 455 000	5 082 933 000	50	2 541 466 500	2 373 455 000	

³ The figures in this column correspond to those in the 2023 budget (OJ L 58, 23.2.2023, p. 1) plus amending budgets No 1/2023 to No 4/2023.

⁴ The own resources for the 2024 budget are determined on the basis of the budget forecasts adopted at the 188th meeting of the Advisory Committee on Own Resources on 25 May 2023.

⁵ This amount includes EUR 3 334 000 000 in relation to liabilities of the Union resulting from the borrowing referred to in Article 5 of Decision (EU, Euratom) 2020/2053.

⁶ Article 310(1), third subparagraph, TFEU reads: 'The revenue and expenditure shown in the budget shall be in balance'.

⁷ The base to be used does not exceed 50 % of GNI.

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 ⁷	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Poland	4 023 815 000	7 884 404 000	50	3 942 202 000	3 942 202 000	Poland
Portugal	1 301 810 000	2 651 464 000	50	1 325 732 000	1 301 810 000	
Romania	1 253 684 000	3 485 670 000	50	1 742 835 000	1 253 684 000	
Slovenia	332 589 000	676 624 000	50	338 312 000	332 589 000	
Slovakia	571 831 000	1 279 109 000	50	639 554 500	571 831 000	
Finland	1 117 920 000	2 886 018 000	50	1 443 009 000	1 117 920 000	
Sweden	2 425 597 000	5 831 366 000	50	2 915 683 000	2 425 597 000	
Total	79 092 138 000	177 274 794 000		88 637 397 000	78 720 457 500	

TABLE 2

Breakdown of own resource accruing from VAT pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053 (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT-based own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 458 073 000	0,30	737 421 900
Bulgaria	485 944 000	0,30	145 783 200
Czechia	1 381 193 000	0,30	414 357 900
Denmark	1 644 830 000	0,30	493 449 000
Germany	18 671 727 000	0,30	5 601 518 100
Estonia	198 069 000	0,30	59 420 700
Ireland	1 311 262 000	0,30	393 378 600
Greece	956 124 000	0,30	286 837 200
Spain	7 177 495 000	0,30	2 153 248 500
France	14 424 761 000	0,30	4 327 428 300
Croatia	387 669 000	0,30	116 300 700
Italy	9 414 014 000	0,30	2 824 204 200
Cyprus	141 061 000	0,30	42 318 300
Latvia	210 650 000	0,30	63 195 000
Lithuania	340 270 000	0,30	102 081 000
Luxembourg	291 880 000	0,30	87 564 000
Hungary	943 801 000	0,30	283 140 300
Malta	89 848 500	0,30	26 954 550
Netherlands	4 872 698 000	0,30	1 461 809 400
Austria	2 373 455 000	0,30	712 036 500
Poland	3 942 202 000	0,30	1 182 660 600
Portugal	1 301 810 000	0,30	390 543 000
Romania	1 253 684 000	0,30	376 105 200
Slovenia	332 589 000	0,30	99 776 700
Slovakia	571 831 000	0,30	171 549 300
Finland	1 117 920 000	0,30	335 376 000
Sweden	2 425 597 000	0,30	727 679 100
Total	78 720 457 500		23 616 137 250

TABLE 3

Breakdown of own resource accruing from plastic packaging waste pursuant to Article 2(1) point (c) of Decision (EU, Euratom) 2020/2053 (Chapter 1 7)

Member State	Plastic packaging waste that is not recycled (kg)	Call rate per kg in EUR	Gross contribution	Lump sum reduction	Net contribution
	(1)	(2)	(3) = (1) × (2)	(4)	(5) = (3) – (4)
Belgium	210 481 600		168 385 280		168 385 280
Bulgaria	78 333 100		62 666 480	22 000 000	40 666 480
Czechia	151 911 000		121 528 800	32 187 600	89 341 200

Member State	Plastic packaging waste that is not recycled (kg)	Call rate per kg in EUR	Gross contribution	Lump sum reduction	Net contribution
	(1)	(2)	(3) = (1) × (2)	(4)	(5) = (3) – (4)
Denmark	174 315 600		139 452 480		139 452 480
Germany	1 775 737 600		1 420 590 080		1 420 590 080
Estonia	30 721 000		24 576 800	4 000 000	20 576 800
Ireland	239 431 900		191 545 520		191 545 520
Greece	128 174 800		102 539 840	33 000 000	69 539 840
Spain	1 021 478 800		817 183 040	142 000 000	675 183 040
France	1 881 735 000		1 505 388 000		1 505 388 000
Croatia	46 091 100		36 872 880	13 000 000	23 872 880
Italy	1 283 130 600	0,80	1 026 504 480	184 048 000	842 456 480
Cyprus	10 704 200		8 563 360	3 000 000	5 563 360
Latvia	29 035 800		23 228 640	6 000 000	17 228 640
Lithuania	42 100 600		33 680 480	9 000 000	24 680 480
Luxembourg	15 275 900		12 220 720		12 220 720
Hungary	349 653 800		279 723 040	30 000 000	249 723 040
Malta	14 686 800		11 749 440	1 415 900	10 333 540
Netherlands	294 526 000		235 620 800		235 620 800
Austria	211 597 900		169 278 320		169 278 320
Poland	791 305 700		633 044 560	117 000 000	516 044 560
Portugal	272 224 800		217 779 840	31 322 000	186 457 840
Romania	350 584 500		280 467 600	60 000 000	220 467 600
Slovenia	29 768 900		23 815 120	6 279 700	17 535 420
Slovakia	56 783 400		45 426 720	17 000 000	28 426 720
Finland	109 384 300		87 507 440		87 507 440
Sweden	156 835 900		125 468 720		125 468 720
Total	9 756 010 600		7 804 808 480	711 253 200	7 093 555 280

TABLE 4

Determination of uniform rate and breakdown of own resource based on GNI pursuant to Article 2(1) point (d) of Decision (EU, Euratom) 2020/2053 (Chapter 1 4)

Member State	1 % of gross national income	Uniform rate of 'additional' own resource	'Additional' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	6 053 077 000		2 771 531 913
Bulgaria	986 492 000		451 686 648
Czechia	3 303 904 000		1 512 763 735
Denmark	4 024 834 000		1 842 857 091
Germany	44 177 819 000		20 227 767 663
Estonia	411 271 000		188 309 301
Ireland	4 306 468 000		1 971 809 295
Greece	2 337 353 000		1 070 207 505
Spain	14 907 594 000		6 825 763 577
France	30 027 033 000		13 748 524 957
Croatia	775 338 000		355 005 233
Italy	21 373 179 000		9 786 171 178
Cyprus	282 122 000		129 175 645
Latvia	450 918 000	0,4578716 ⁸	206 462 536
Lithuania	764 050 000		349 836 779
Luxembourg	583 760 000		267 287 112
Hungary	2 122 059 000		971 630 501

⁸ Calculation of rate: (81 169 089 521) / (177 274 794 000) = 0,457871577168495.

Member State	1 % of gross national income	Uniform rate of 'additional' own resource	'Additional' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Malta	179 697 000		82 278 149
Netherlands	10 430 238 000		4 775 709 523
Austria	5 082 933 000		2 327 330 549
Poland	7 884 404 000		3 610 044 495
Portugal	2 651 464 000		1 214 030 003
Romania	3 485 670 000		1 595 989 220
Slovenia	676 624 000		309 806 898
Slovakia	1 279 109 000		585 667 655
Finland	2 886 018 000		1 321 425 613
Sweden	5 831 366 000		2 670 016 747
Total	177 274 794 000		81 169 089 521

TABLE 5

Annual GNI lump sum reductions for certain Member States and their financing pursuant to Article 2 paragraph (4) of Decision (EU, Euratom) 2020/2053 (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	Financing of the gross reduction in favour of Denmark, Germany, Netherlands, Austria and Sweden	Net financing of the reduction in favour of Denmark, Netherlands, Germany, Austria and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		3,41	304 781 626	304 781 626
Bulgaria		0,56	49 671 371	49 671 371
Czechia		1,86	166 356 588	166 356 588
Denmark	- 442 604 609	2,27	202 656 509	- 239 948 100
Germany	- 4 309 818 359	24,92	2 224 420 326	- 2 085 398 033
Estonia		0,23	20 708 120	20 708 120
Ireland		2,43	216 837 209	216 837 209
Greece		1,32	117 689 276	117 689 276
Spain		8,41	750 620 014	750 620 014
France		16,94	1 511 906 745	1 511 906 745
Croatia		0,44	39 039 447	39 039 447
Italy		12,06	1 076 172 045	1 076 172 045
Cyprus		0,16	14 205 271	14 205 271
Latvia		0,25	22 704 407	22 704 407
Lithuania		0,43	38 471 079	38 471 079
Luxembourg		0,33	29 393 203	29 393 203
Hungary		1,20	106 848 896	106 848 896
Malta		0,10	9 048 017	9 048 017
Netherlands	- 2 255 287 678	5,88	525 178 333	- 1 730 109 345
Austria	- 663 319 905	2,87	255 933 401	- 407 386 504
Poland		4,45	396 991 724	396 991 724
Portugal		1,50	133 505 242	133 505 242
Romania		1,97	175 508 782	175 508 782
Slovenia		0,38	34 069 047	34 069 047
Slovakia		0,72	64 405 082	64 405 082
Finland		1,63	145 315 392	145 315 392
Sweden	- 1 255 024 741	3,29	293 618 140	- 961 406 601
Total	- 8 926 055 292	100,00	8 926 055 292	0
EU GDP price deflator, in EUR, (spring 2023 economic forecast) :				
(a) 2020 EU27 = 107,1892 ; (b) 2024 EU27 = 125,8420				
Lump sum for Denmark in 2024 prices: 377 000 000 EUR × [(b/a)] = 442 604 609 EUR				
Lump sum for Germany in 2024 prices: 3 671 000 000 EUR × [(b/a)] = 4 309 818 359 EUR				

Member State	Gross reduction	Percentage share of GNI base	Financing of the gross reduction in favour of Denmark, Germany, Netherlands, Austria and Sweden	Net financing of the reduction in favour of Denmark, Netherlands, Germany, Austria and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Lump sum for Netherlands in 2024 prices: 1 921 000 000 EUR × [(b/a)] = 2 255 287 678 EUR				
Lump sum for Austria in 2024 prices: 565 000 000 EUR × [(b/a)] = 663 319 905 EUR				
Lump sum for Sweden in 2024 prices: 1 069 000 000 EUR × [(b/a)] = 1 255 024 741 EUR				

TABLE 6

Summary of financing⁹ of the general budget by category of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT-based own resource	Plastic-based own resource	GNI-based own resource	GNI lump sum reductions and their financing
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)				
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)
Belgium	p.m.	2 252 900 000	2 252 900 000	750 966 667	737 421 900	168 385 280	2 771 531 913	304 781 6
Bulgaria	p.m.	179 700 000	179 700 000	59 900 000	145 783 200	40 666 480	451 686 648	49 671 3
Czechia	p.m.	487 600 000	487 600 000	162 533 333	414 357 900	89 341 200	1 512 763 735	166 356 5
Denmark	p.m.	456 900 000	456 900 000	152 300 000	493 449 000	139 452 480	1 842 857 091	- 239 948 1
Germany	p.m.	4 987 900 000	4 987 900 000	1 662 633 334	5 601 518 100	1 420 590 080	20 227 767 663	-2 085 398 0
Estonia	p.m.	68 300 000	68 300 000	22 766 667	59 420 700	20 576 800	188 309 301	20 708 1
Ireland	p.m.	556 200 000	556 200 000	185 400 000	393 378 600	191 545 520	1 971 809 295	216 837 2
Greece	p.m.	355 600 000	355 600 000	118 533 333	286 837 200	69 539 840	1 070 207 505	117 689 2
Spain	p.m.	2 227 500 000	2 227 500 000	742 500 000	2 153 248 500	675 183 040	6 825 763 577	750 620 0
France	p.m.	2 334 400 000	2 334 400 000	778 133 333	4 327 428 300	1 505 388 000	13 748 524 957	1 511 906 7
Croatia	p.m.	63 300 000	63 300 000	21 100 000	116 300 700	23 872 880	355 005 233	39 039 4
Italy	p.m.	2 711 800 000	2 711 800 000	903 933 333	2 824 204 200	842 456 480	9 786 171 178	1 076 172 0
Cyprus	p.m.	41 400 000	41 400 000	13 800 000	42 318 300	5 563 360	129 175 645	14 205 2
Latvia	p.m.	68 900 000	68 900 000	22 966 667	63 195 000	17 228 640	206 462 536	22 704 4
Lithuania	p.m.	169 800 000	169 800 000	56 600 000	102 081 000	24 680 480	349 836 779	38 471 0
Luxembourg	p.m.	16 600 000	16 600 000	5 533 333	87 564 000	12 220 720	267 287 112	29 393 2
Hungary	p.m.	258 700 000	258 700 000	86 233 333	283 140 300	249 723 040	971 630 501	106 848 8
Malta	p.m.	23 300 000	23 300 000	7 766 667	26 954 550	10 333 540	82 278 149	9 048 0
Netherlands	p.m.	3 648 800 000	3 648 800 000	1 216 266 667	1 461 809 400	235 620 800	4 775 709 523	-1 730 109 3
Austria	p.m.	294 000 000	294 000 000	98 000 000	712 036 500	169 278 320	2 327 330 549	- 407 386 5
Poland	p.m.	1 510 200 000	1 510 200 000	503 400 000	1 182 660 600	516 044 560	3 610 044 495	396 991 7
Portugal	p.m.	278 800 000	278 800 000	92 933 333	390 543 000	186 457 840	1 214 030 003	133 505 2
Romania	p.m.	348 500 000	348 500 000	116 166 667	376 105 200	220 467 600	1 595 989 220	175 508 7
Slovenia	p.m.	272 400 000	272 400 000	90 800 000	99 776 700	17 535 420	309 806 898	34 069 0
Slovakia	p.m.	140 500 000	140 500 000	46 833 333	171 549 300	28 426 720	585 667 655	64 405 0
Finland	p.m.	220 200 000	220 200 000	73 400 000	335 376 000	87 507 440	1 321 425 613	145 315 3
Sweden	p.m.	646 200 000	646 200 000	215 400 000	727 679 100	125 468 720	2 670 016 747	- 961 406 6
Total	p.m.	24 620 400 000	24 620 400 000	8 206 800 000	23 616 137 250	7 093 555 280	81 169 089 521	

⁹ p.m. (own resources + other revenue = total revenue = total expenditure); (136 499 182 051 + 6 131 117 988 = 142 630 300 039 = 142 630 300 039).

¹⁰ Total own resources as percentage of GNI: (136 499 182 051) / (17 727 479 400 000) = 0,77 %; total own resources ceiling in accordance with Articles 3 and 6 of Decision (EU, Euratom) 2020/2053: 2,00 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title	Heading	2024 estimate	2023 estimate	2022 out-turn
1	OWN RESOURCES	136 499 182 051	151 040 594 788	155 758 388 887,89
2	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	2 519 010 950	3 226 947 516,78
3	ADMINISTRATIVE REVENUE	2 124 029 799	1 894 666 175	2 606 722 469,14
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	149 343 107	710 280 669	595 694 686,87
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.	p.m.	62 203 046 101,50
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	3 857 745 082	9 038 422 191	20 874 014 844,28
	Total	142 630 300 039	165 202 974 773	245 264 814 506,46

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	2024 estimate	2023 estimate	2022 out-turn
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR	p.m.	p.m.	-825 221,82
1 2	CUSTOMS DUTIES AND OTHER DUTIES	24 620 400 000	23 730 100 000	25 857 229 679,19
1 3	OWN RESOURCE BASED ON VALUE ADDED TAX	23 616 137 250	22 458 526 500	19 665 680 155,01
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME	81 169 089 521	97 650 082 928	103 880 358 779,33
1 6	GNI LUMP SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING	0	0	18 608 659,80
1 7	OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE	7 093 555 280	7 201 885 360	6 337 336 836,38
	Title 1 — Total	136 499 182 051	151 040 594 788	155 758 388 887,89

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR				
1 1 0	<i>Sugar levies</i>	p.m.	p.m.	-825 221,82	
	Chapter 1 1 — Total	p.m.	p.m.	-825 221,82	

Article 110 — Sugar levies

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	-825 221,82

Remarks

This article is intended to record revenue from outstanding production levies, storage levies, charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose, production charge, one-off amounts on additional sugar quotas and supplementary isoglucose quotas and the surplus amount.

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 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 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 Articles 15 and 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).

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 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 Article 2(1), point (a), 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), and in particular Articles 51 and 64 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).

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 Articles 128 and 142 thereof.

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 2(1), point (a), thereof.

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).

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 2(1), point (a), thereof.

Member State	2024 estimate	2023 estimate	2022 out-turn
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.	-825 221,82
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—

Member State	2024 estimate	2023 estimate	2022 out-turn
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
Article 1 1 0 — Total	p.m.	p.m.	-825 221,82

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
1 2	CUSTOMS DUTIES AND OTHER DUTIES				
1 2 0	<i>Customs duties and other duties</i>	24 620 400 000	23 730 100 000	25 857 229 679,19	105,02 %
	Chapter 1 2 — Total	24 620 400 000	23 730 100 000	25 857 229 679,19	105,02 %

Article 1 2 0 — Customs duties and other duties

Figures

2024 estimate	2023 estimate	2022 out-turn
24 620 400 000	23 730 100 000	25 857 229 679,19

Remarks

The assignment of customs duties as own resource 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 (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 2(1), point (a), thereof.

Member State	2024 estimate	2023 estimate	2022 out-turn
Belgium	2 252 900 000	2 164 100 000	3 029 583 000,26
Bulgaria	179 700 000	170 300 000	166 153 586,76

Member State	2024 estimate	2023 estimate	2022 out-turn
Czechia	487 600 000	449 700 000	394 937 593,48
Denmark	456 900 000	444 600 000	466 128 262,15
Germany	4 987 900 000	4 796 100 000	4 893 981 949,95
Estonia	68 300 000	65 800 000	66 187 551,34
Ireland	556 200 000	521 800 000	482 217 791,19
Greece	355 600 000	338 700 000	690 301 047,26
Spain	2 227 500 000	2 101 500 000	2 040 243 232,43
France	2 334 400 000	2 191 900 000	2 259 698 731,86
Croatia	63 300 000	60 500 000	62 602 908,05
Italy	2 711 800 000	2 645 600 000	2 784 888 767,56
Cyprus	41 400 000	40 600 000	39 238 718,47
Latvia	68 900 000	66 700 000	66 038 531,86
Lithuania	169 800 000	159 000 000	151 592 424,54
Luxembourg	16 600 000	15 900 000	16 150 221,02
Hungary	258 700 000	248 900 000	366 618 608,06
Malta	23 300 000	22 300 000	21 432 990,46
Netherlands	3 648 800 000	3 723 300 000	3 709 199 663,11
Austria	294 000 000	288 200 000	288 821 705,47
Poland	1 510 200 000	1 417 800 000	1 350 310 952,03
Portugal	278 800 000	266 100 000	332 033 289,47
Romania	348 500 000	324 800 000	296 703 843,19
Slovenia	272 400 000	244 300 000	221 104 904,22
Slovakia	140 500 000	126 600 000	115 109 937,92
Finland	220 200 000	212 000 000	223 132 082,98
Sweden	646 200 000	623 000 000	642 716 807,73
United Kingdom	—	p.m.	680 100 576,37
Article 1 2 0 — Total	24 620 400 000	23 730 100 000	25 857 229 679,19

CHAPTER 1 3 — OWN RESOURCE BASED ON VALUE ADDED TAX

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
1 3	OWN RESOURCE BASED ON VALUE ADDED TAX				
1 3 0	<i>Own resource based on value added tax</i>	23 616 137 250	22 458 526 500	19 665 680 155,01	83,27 %
	Chapter 1 3 — Total	23 616 137 250	22 458 526 500	19 665 680 155,01	83,27 %

Article 1 3 0 — Own resource based on value added tax

Figures

2024 estimate	2023 estimate	2022 out-turn
23 616 137 250	22 458 526 500	19 665 680 155,01

Remarks

The applied uniform rate valid for all Member States to the VAT bases determined in accordance with 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.

Legal basis

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 2(1), point (b), thereof.

Member State	2024 estimate	2023 estimate	2022 out-turn
Belgium	737 421 900	702 680 700	680 360 700,00
Bulgaria	145 783 200	136 762 500	110 761 050,04
Czechia	414 357 900	381 271 500	330 525 904,03
Denmark	493 449 000	478 401 000	417 860 106,54
Germany	5 601 518 100	5 306 249 700	4 837 575 300,00
Estonia	59 420 700	56 522 700	48 463 500,00
Ireland	393 378 600	371 280 600	323 101 500,00
Greece	286 837 200	274 398 600	226 017 900,00
Spain	2 153 248 500	2 047 689 900	1 815 242 100,00
France	4 327 428 300	4 152 575 700	3 619 074 300,00
Croatia	116 300 700	110 241 000	90 615 727,26
Italy	2 824 204 200	2 718 798 000	2 156 047 800,00
Cyprus	42 318 300	40 172 400	35 319 300,00
Latvia	63 195 000	60 080 700	48 034 200,00
Lithuania	102 081 000	96 712 500	69 666 300,00
Luxembourg	87 564 000	83 156 700	87 085 500,00
Hungary	283 140 300	247 077 300	190 436 180,75
Malta	26 954 550	25 209 450	19 644 300,00
Netherlands	1 461 809 400	1 409 352 300	1 245 232 500,00
Austria	712 036 500	678 358 200	598 183 200,00
Poland	1 182 660 600	1 054 140 600	897 577 733,00
Portugal	390 543 000	375 122 700	337 610 550,00
Romania	376 105 200	344 920 200	251 122 877,95
Slovenia	99 776 700	95 276 250	78 684 000,00
Slovakia	171 549 300	161 427 600	124 888 800,00
Finland	335 376 000	325 878 300	297 033 300,00
Sweden	727 679 100	724 769 400	729 515 525,44
Article 1 3 0 — Total	23 616 137 250	22 458 526 500	19 665 680 155,01

CHAPTER 14 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME				
1 4 0	<i>Own resource based on gross national income</i>	81 169 089 521	97 650 082 928	103 880 358 779,33	127,98 %
	Chapter 1 4 — Total	81 169 089 521	97 650 082 928	103 880 358 779,33	127,98 %

Article 1 4 0 — Own resource based on gross national income

Figures

2024 estimate	2023 estimate	2022 out-turn
81 169 089 521	97 650 082 928	103 880 358 779,33

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, the plastic-based own resource and other revenue in any particular year. By implication, the GNI-based resource ensures that the budget 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 (plastic-based own resource, VAT-based resource, 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' GNI for financial year 2024 is 0,4579 %.

Legal basis

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 2(1), point (d), thereof.

Member State	2024 estimate	2023 estimate	2022 out-turn
Belgium	2 771 531 913	3 370 789 199	3 636 814 018,00
Bulgaria	451 686 648	534 812 640	496 068 859,98
Czechia	1 512 763 735	1 736 940 249	1 738 402 095,80
Denmark	1 842 857 091	2 254 273 533	2 444 382 692,09
Germany	20 227 767 663	24 538 778 597	26 390 013 893,01
Estonia	188 309 301	223 522 565	218 660 566,00
Ireland	1 971 809 295	2 330 751 352	2 319 757 635,00
Greece	1 070 207 505	1 286 052 459	1 329 660 873,00
Spain	6 825 763 577	8 182 172 374	8 780 537 792,00
France	13 748 524 957	16 674 492 552	17 943 474 943,00
Croatia	355 005 233	425 063 779	405 884 709,89
Italy	9 786 171 178	11 881 812 553	12 813 417 790,00
Cyprus	129 175 645	154 895 476	158 185 616,00
Latvia	206 462 536	247 026 752	235 310 021,00
Lithuania	349 836 779	416 927 337	391 365 329,00
Luxembourg	267 287 112	320 632 987	390 032 459,00
Hungary	971 630 501	1 063 176 507	1 018 125 350,82
Malta	82 278 149	97 201 804	98 191 681,00
Netherlands	4 775 709 523	5 780 531 368	6 181 737 349,99
Austria	2 327 330 549	2 771 804 618	2 901 482 210,00
Poland	3 610 044 495	4 064 522 159	4 070 153 556,55
Portugal	1 214 030 003	1 470 211 484	1 512 066 566,00
Romania	1 595 989 220	1 823 783 530	1 768 756 641,91
Slovenia	309 806 898	367 363 167	372 799 201,00
Slovakia	585 667 655	688 605 173	703 985 847,01
Finland	1 321 425 613	1 609 752 518	1 812 413 796,00
Sweden	2 670 016 747	3 334 186 196	3 748 677 286,28
Article 1 4 0 — Total	81 169 089 521	97 650 082 928	103 880 358 779,33

CHAPTER 1 6 — GNI LUMP SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
1 6	GNI LUMP SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING				
1 6 0	<i>GNI lump sum reductions granted to certain Member States and their financing</i>	0	0	18 608 659,80	Infinity %
	Chapter 1 6 — Total	0	0	18 608 659,80	Infinity %

Article 1 6 0 — GNI lump sum reductions granted to certain Member States and their financing

Figures

2024 estimate	2023 estimate	2022 out-turn
0	0	18 608 659,80

Remarks

This article is intended to record reductions in the annual GNI contributions of certain Member States and their financing in accordance with Decision (EU, Euratom) 2020/2053.

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 (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union (OJ L 424, 15.12.2020, p. 1), and in particular Article 2(4) thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15), and in particular Article 4(2) thereof.

Member State	2024 estimate	2023 estimate	2022 out-turn
Belgium	304 781 626	288 691 205	273 282 042,00
Bulgaria	49 671 371	45 804 023	37 276 229,00
Czechia	166 356 588	148 760 229	130 743 638,34
Denmark	- 239 948 100	- 221 629 807	- 203 965 573,33
Germany	-2 085 398 033	-1 936 447 750	-1 793 470 790,00
Estonia	20 708 120	19 143 588	16 430 867,00
Ireland	216 837 209	199 617 175	174 314 138,00
Greece	117 689 276	110 143 949	99 915 045,00
Spain	750 620 014	700 762 066	659 798 186,00
France	1 511 906 745	1 428 086 737	1 348 331 105,00
Croatia	39 039 447	36 404 583	30 498 542,58
Italy	1 076 172 045	1 017 617 710	962 841 915,00
Cyprus	14 205 271	13 266 021	11 886 582,00
Latvia	22 704 407	21 156 604	17 681 961,00
Lithuania	38 471 079	35 707 737	29 408 465,00
Luxembourg	29 393 203	27 460 609	29 308 308,00
Hungary	106 848 896	91 055 741	76 134 073,20
Malta	9 048 017	8 324 847	7 378 442,00
Netherlands	-1 730 109 345	-1 618 011 372	-1 511 692 515,00
Austria	- 407 386 504	- 384 104 388	- 363 210 943,00
Poland	396 991 724	348 105 957	305 588 864,78
Portugal	133 505 242	125 916 247	113 621 603,00
Romania	175 508 782	156 197 921	132 901 536,21
Slovenia	34 069 047	31 462 815	28 013 345,00
Slovakia	64 405 082	58 975 583	52 899 788,00
Finland	145 315 392	137 867 237	136 190 671,00
Sweden	- 961 406 601	- 890 335 267	- 783 496 865,98
Article 1 6 0 — Total	0	0	18 608 659,80

CHAPTER 17 — OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
1 7	OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE				

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
1 7 0	Own resource based on non-recycled plastic packaging waste	7 093 555 280	7 201 885 360	6 337 336 836,38	89,34 %
	Chapter 1 7 — Total	7 093 555 280	7 201 885 360	6 337 336 836,38	89,34 %

Article 1 7 0 — Own resource based on non-recycled plastic packaging waste

Figures

2024 estimate	2023 estimate	2022 out-turn
7 093 555 280	7 201 885 360	6 337 336 836,38

Remarks

This article is intended to record the payments resulting from the application of a uniform call rate to the weight of non-recycled plastic packaging waste generated in each Member State. The uniform call rate shall be EUR 0,80 per kilogram. Certain Member States shall be entitled to annual lump sum reductions.

Legal basis

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 2(1), point (c), thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15).

Member State	2024 estimate	2023 estimate	2022 out-turn
Belgium	168 385 280	169 441 440	147 528 960,00
Bulgaria	40 666 480	39 078 080	43 951 839,97
Czechia	89 341 200	89 482 400	52 039 020,98
Denmark	139 452 480	141 669 840	110 199 420,83
Germany	1 420 590 080	1 423 265 120	1 376 979 840,00
Estonia	20 576 800	20 782 400	24 004 240,00
Ireland	191 545 520	188 896 480	196 735 920,00
Greece	69 539 840	70 623 920	69 846 000,00
Spain	675 183 040	686 416 560	498 201 360,00
France	1 505 388 000	1 564 210 080	1 305 596 400,00
Croatia	23 872 880	24 419 040	20 002 770,42
Italy	842 456 480	855 317 120	793 205 680,00
Cyprus	5 563 360	5 406 640	4 328 880,00
Latvia	17 228 640	17 426 240	14 852 960,00
Lithuania	24 680 480	23 737 040	12 920 080,00
Luxembourg	12 220 720	12 353 520	13 255 200,00
Hungary	249 723 040	247 041 680	191 184 632,61
Malta	10 333 540	10 167 940	8 894 900,00
Netherlands	235 620 800	233 215 200	177 346 400,00
Austria	169 278 320	171 121 520	154 381 440,00
Poland	516 044 560	532 155 920	554 959 007,04
Portugal	186 457 840	194 525 600	168 097 520,00
Romania	220 467 600	217 576 880	196 307 308,23
Slovenia	17 535 420	17 574 060	15 170 060,00
Slovakia	28 426 720	28 396 320	34 223 440,00
Finland	87 507 440	88 938 320	60 191 120,00
Sweden	125 468 720	128 646 000	92 932 436,30
Article 1 7 0 — Total	7 093 555 280	7 201 885 360	6 337 336 836,38

TITLE 2 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	2024 estimate	2023 estimate	2022 out-turn
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR	p.m.	2 519 010 950	3 227 058 806,52
2 1	BALANCES ADJUSTMENT	p.m.	p.m.	0,—
2 2	ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES	p.m.	p.m.	-111 289,74
2 3	ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS	p.m.	p.m.	0,—
2 4	ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES	p.m.	p.m.	0,—
2 6	ADJUSTMENT FOR THE UNITED KINGDOM CORRECTION	—	—	0,—
	Title 2 — Total	p.m.	2 519 010 950	3 226 947 516,78

CHAPTER 2 0 — SURPLUS FROM PREVIOUS FINANCIAL YEAR

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR				
2 0 0	<i>Surplus from previous financial year</i>	p.m.	2 519 010 950	3 227 058 806,52	
	Chapter 2 0 — Total	p.m.	2 519 010 950	3 227 058 806,52	

Article 2 0 0 — *Surplus from previous financial year*

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	2 519 010 950	3 227 058 806,52

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) 2021/768.

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 16 05 01 of the statement of expenditure in Section III 'Commission'.

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).

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.

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 8 thereof.

Council Regulation (EU, Euratom) 2021/768 of 30 April 2021 laying down implementing measures for the system of own resources of the European Union and repealing Regulation (EU, Euratom) No 608/2014 (OJ L 165, 11.5.2021, p. 1).

CHAPTER 2 1 — BALANCES ADJUSTMENT

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
2 1	BALANCES ADJUSTMENT				
2 1 0	VAT balances	p.m.	p.m.	0,—	
2 1 1	GNI balances	p.m.	p.m.	0,—	
2 1 2	Netting of VAT and GNI balances	p.m.	p.m.	0,—	
2 1 3	Plastics balances	p.m.	p.m.	0,—	
2 1 4	Netting of plastics balances	p.m.	p.m.	0,—	
	Chapter 2 1 — Total	p.m.	p.m.	0,—	

Article 2 1 0 — VAT balances

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

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 those 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 that calculation before 1 February of the year following that in which the data for the adjustments were 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	2024 estimate	2023 estimate	2022 out-turn
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	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	—	—	0,—
Article 2 1 0 — Total	p.m.	p.m.	0,—

Article 2 1 1 — GNI balances

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

On the basis of figures for aggregate gross national income and its components from the preceding financial 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 in accordance with Union rules and credited with the 12 payments made during that previous financial year.

Any changes to the GNI 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 were supplied.

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 10b thereof.

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).

Member State	2024 estimate	2023 estimate	2022 out-turn
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	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,—
Article 2 1 1 — Total	p.m.	p.m.	0,—

Article 2 1 2 — Netting of VAT and GNI balances

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

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

This calculation is the product of multiplying the total amounts of the adjustments referred to in Article 10b(1) to (4) of Regulation (EU, Euratom) No 609/2014, with the exception of particular adjustments pursuant to Article 10b(2), points (b) and (c), 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 were supplied.

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

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 10b(5) thereof.

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1).

Member State	2024 estimate	2023 estimate	2022 out-turn
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	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,—
Article 2 1 2 — Total	p.m.	p.m.	0,—

Article 2 1 3 — Plastics balances

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

On the basis of the annual statement providing the calculation of the amount of the own resource based on non-recycled plastic packaging waste, each Member State shall, in the year following that in which that statement was sent, be debited or credited with an amount calculated as the difference between the amounts in the forecast for a given year and the real amounts in the statement for that same year.

After 31 July of the fifth year following a given financial year, changes shall no longer be taken into account, except on points notified within that time limit either by the Commission or by the Member State.

Legal basis

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 2(1), point (c), thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15).

Member State	2024 estimate	2023 estimate	2022 out-turn
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	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,—
Article 2 1 3 — Total	p.m.	p.m.	0,—

Article 2 1 4 — Netting of plastics balances

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

Result of the calculation for the netting of adjustments to plastic-based own resource of previous financial years.

This calculation is the product of multiplying the total amounts of adjustments 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 were supplied (the 'net amount').

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

Legal basis

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 2(1), point (c), thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15).

Member State	2024 estimate	2023 estimate	2022 out-turn
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	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,—
Article 2 1 4 — Total	p.m.	p.m.	0,—

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

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
2 2	ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES				
2 2 0	<i>Adjustment for non-participation in the area of migration, border management and security policies</i>	p.m.	p.m.	-111 289,74	
	Chapter 2 2 — Total	p.m.	p.m.	-111 289,74	

Article 2 2 0 — Adjustment for non-participation in the area of migration, border management and security policies

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	-111 289,74

Remarks

Article 3 of the Protocol on the position of Denmark and Article 5 of the Protocol on the position of 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 GNI and its components from the preceding year, supplied by the Member States in accordance with Article 2(2) of Regulation (EU) 2019/516 of 19 March 2019 on the harmonisation of gross national income at market prices (OJ L 91, 29.3.2019, p. 19).

Also in accordance with Article 332 TFEU, and based on Article 91(7) of Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1), the expenditure of the EPPO shall be borne by the participating Member States.

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	2024 estimate	2023 estimate	2022 out-turn
Belgium	p.m.	p.m.	2 588 337,99
Bulgaria	p.m.	p.m.	352 749,18
Czechia	p.m.	p.m.	1 224 216,30
Denmark	p.m.	p.m.	- 44 860 177,38
Germany	p.m.	p.m.	19 049 211,15
Estonia	p.m.	p.m.	157 441,91
Ireland	p.m.	p.m.	- 22 522 693,38
Greece	p.m.	p.m.	924 520,45
Spain	p.m.	p.m.	6 201 824,64
France	p.m.	p.m.	13 201 110,91
Croatia	p.m.	p.m.	297 312,24
Italy	p.m.	p.m.	9 270 581,47
Cyprus	p.m.	p.m.	112 299,07
Latvia	p.m.	p.m.	168 704,15
Lithuania	p.m.	p.m.	275 341,73
Luxembourg	p.m.	p.m.	257 213,90
Hungary	p.m.	p.m.	267 079,08
Malta	p.m.	p.m.	69 974,52
Netherlands	p.m.	p.m.	4 281 395,60
Austria	p.m.	p.m.	2 084 285,16
Poland	p.m.	p.m.	1 088 959,63
Portugal	p.m.	p.m.	1 082 428,65
Romania	p.m.	p.m.	1 202 101,09
Slovenia	p.m.	p.m.	261 669,45
Slovakia	p.m.	p.m.	496 920,12
Finland	p.m.	p.m.	1 304 762,63
Sweden	p.m.	p.m.	1 051 140,00
Article 2 2 0 — Total	p.m.	p.m.	- 111 289,74

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

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
2 3	ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS				
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,—	

Article 2 3 0 — Adjustment for the implementation of own resources decisions

Figures

2024 estimate	2023 estimate	2022 out-turn
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 (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 11 thereof.

Member State	2024 estimate	2023 estimate	2022 out-turn
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	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,—
Article 2 3 0 — Total	p.m.	p.m.	0,—

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

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
2 4	ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES				
2 4 0	<i>Adjustment for exchange rate differences for own resources</i>	p.m.	p.m.	0,—	
	Chapter 2 4 — Total	p.m.	p.m.	0,—	

Article 2 4 0 — Adjustment for exchange rate differences for own resources

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

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

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(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.

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1).

CHAPTER 2 6 — ADJUSTMENT FOR THE UNITED KINGDOM CORRECTION

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
2 6	ADJUSTMENT FOR THE UNITED KINGDOM CORRECTION				
2 6 0	<i>Adjustment for the United Kingdom correction</i>	—	—	0,—	
	Chapter 2 6 — Total	—	—	0,—	

Article 2 6 0 — Adjustment for the United Kingdom correction

Figures

2024 estimate	2023 estimate	2022 out-turn
—	—	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 Articles 4 and 5.

Member State	2024 estimate	2023 estimate	2022 out-turn
Belgium	—	—	0,—
Bulgaria	—	—	0,—
Czechia	—	—	0,—
Denmark	—	—	0,—
Germany	—	—	0,—

Member State	2024 estimate	2023 estimate	2022 out-turn
Estonia	—	—	0,—
Ireland	—	—	0,—
Greece	—	—	0,—
Spain	—	—	0,—
France	—	—	0,—
Croatia	—	—	0,—
Italy	—	—	0,—
Cyprus	—	—	0,—
Latvia	—	—	0,—
Lithuania	—	—	0,—
Luxembourg	—	—	0,—
Hungary	—	—	0,—
Malta	—	—	0,—
Netherlands	—	—	0,—
Austria	—	—	0,—
Poland	—	—	0,—
Portugal	—	—	0,—
Romania	—	—	0,—
Slovenia	—	—	0,—
Slovakia	—	—	0,—
Finland	—	—	0,—
Sweden	—	—	0,—
United Kingdom	—	—	0,—
Article 2 6 0 — Total	—	—	0,—

TITLE 3 — ADMINISTRATIVE REVENUE

Figures

Title Chapter	Heading	2024 estimate	2023 estimate	2022 out-turn
3 0	REVENUE FROM STAFF	2 119 028 799	1 889 665 175	1 818 166 812,22
3 1	REVENUE LINKED TO PROPERTY	p.m.	p.m.	60 671 097,84
3 2	REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE	p.m.	p.m.	205 088 361,93
3 3	OTHER ADMINISTRATIVE REVENUE	5 001 000	5 001 000	522 796 197,15
	Title 3 — Total	2 124 029 799	1 894 666 175	2 606 722 469,14

CHAPTER 3 0 — REVENUE FROM STAFF

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
3 0	REVENUE FROM STAFF				
3 0 0	Taxes and levies				
3 0 0 0	Tax on remunerations	1 136 469 096	1 038 902 904	993 413 121,96	87,41 %
3 0 0 1	Special levies on remunerations	121 856 064	113 155 107	109 257 959,43	89,66 %
	<i>Article 3 0 0 — Subtotal</i>	1 258 325 160	1 152 058 011	1 102 671 081,39	87,63 %
3 0 1	Contributions to the pension scheme				
3 0 1 0	Staff contributions to the pension scheme	698 177 571	602 890 408	579 128 745,98	82,95 %
3 0 1 1	.	92 206 311	69 690 172	65 463 588,90	71,00 %
3 0 1 2	Contributions to the pension scheme by staff on leave	150 000	140 000	57 825,70	38,55 %

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
3 0 1 3	Contributions by decentralised agencies and international organisations	70 169 757	64 886 584	70 845 570,25	100,96 %
3 0 1 4	Contributions by Members of the European Parliament	p.m.	p.m.	0,—	
	<i>Article 3 0 1 — Subtotal</i>	860 703 639	737 607 164	715 495 730,83	83,13 %
	Chapter 3 0 — Total	2 119 028 799	1 889 665 175	1 818 166 812,22	85,80 %

Article 3 0 0 — Taxes and levies

Item 3 0 0 0 — Tax on remunerations

Figures

2024 estimate	2023 estimate	2022 out-turn
1 136 469 096	1 038 902 904	993 413 121,96

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	102 249 958
Council	33 400 000
Commission:	784 172 731
— administration	(614 629 000)
— research and technological development	(25 276 936)
— research (indirect actions)	(19 114 571)
— European Anti-Fraud Office (OLAF)	(4 120 000)
— European Personnel Selection Office (EPSO)	(1 087 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(3 706 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 198 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(2 135 000)
— Publications Office of the European Union (OP)	(5 082 000)
— Agency for Support for BEREC (BEREC Office)	(162 860)
— Agency for the Cooperation of Energy Regulators (ACER)	(651 001)
— CHIPS Joint Undertaking (CHIPS JU ex-KDT&ECSEL)	(252 634)
— Circular Bio-based Europe Joint Undertaking (CBE ex-BBI)	(130 633)
— Clean Aviation Joint Undertaking (CA JU ex-CSJU)	(360 373)
— Clean Hydrogen Joint Undertaking (CH JU ex-FCH)	(190 881)
— Community Plant Variety Office (CPVO)	(510 572)
— European Union Agency for the Space Programme (EUSPA ex-GSA)	(1 904 817)
— European Agency for Safety and Health at Work (EU-OSHA)	(440 674)
— European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(1 960 377)
— European Union Aviation Safety Agency (EASA)	(6 336 360)
— European Banking Authority (EBA)	(2 072 427)
— European Border and Coast Guard Agency (Frontex)	(8 810 129)
— European Centre for Disease Prevention and Control (ECDC)	(2 106 538)
— European Centre for the Development of Vocational Training (Cedefop)	(722 283)
— European Chemicals Agency (ECHA)	(4 547 186)
— European Climate, Infrastructure and Environment Executive Agency (CINEA ex-INEA&TEN-T EA)	(2 527 197)
— European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC ex Cyber)	(38 715)

— European Education and Culture Executive Agency (EACEA)	(2 898 557)	
— European Environment Agency (EEA)	(2 319 324)	
— European Fisheries Control Agency (EFCA)	(691 912)	
— European Food Safety Authority (EFSA)	(3 179 702)	
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(1 132 651)	
— European Health and Digital Executive Agency (HaDEA ex-CHAFEA&EAHC)	(2 163 286)	
— European High-Performance Computing Joint Undertaking (Euro HPC)	(199 577)	
— European Innovation Council and SME Executive Agency (EISMEA ex-EASME&EACI)	(1 861 369)	
— European Institute for Gender Equality (EIGE)	(262 847)	
— European Institute of Innovation and Technology (EIT)	(331 940)	
— European Insurance and Occupational Pensions Authority (EIOPA)	(1 298 271)	
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(3 740 426)	
— European Labour Authority (ELA)	(346 729)	
— European Maritime Safety Agency (EMSA)	(2 098 934)	
— European Medicines Agency (EMA)	(6 882 773)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(1 137 096)	
— European Public Prosecutor's Office (EPPO)	(4 994 562)	
— European Research Council Executive Agency (ERCEA)	(2 804 489)	
— European Research Executive Agency (REA)	(4 388 191)	
— European Securities and Markets Authority (ESMA)	(2 637 452)	
— European Training Foundation (ETF)	(1 029 690)	
— European Union Agency for Asylum (EUAA ex-EASO)	(2 022 319)	
— European Union Agency for Criminal Justice Cooperation (Eurojust)	(1 594 969)	
— European Union Agency for Cybersecurity (ENISA)	(643 948)	
— European Union Agency for Fundamental Rights (FRA)	(901 676)	
— European Union Agency for Law Enforcement Cooperation (Europol)	(5 932 887)	
— European Union Agency for Law Enforcement Training (CEPOL)	(308 723)	
— European Union Agency for Railways (ERA)	(1 619 353)	
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(8 896 459)	
— Europe's Rail Joint Undertaking (EU RAIL ex-Shift2Rail)	(124 428)	
— Global Health EDCTP3 Joint Undertaking	(110 493)	
— Innovative Health Initiative Joint Undertaking (IHI ex-IMI)	(315 402)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(409 595)	
— Single Resolution Board (SRB)	(3 225 631)	
— Smart Networks and Services Joint Undertaking	(88 723)	
— Translation Centre for the bodies of the European Union (CdT)	(1 504 183)	
Court of Justice of the European Union		37 816 000
European Court of Auditors		15 989 000
European Economic and Social Committee		7 130 640
European Committee of the Regions		5 838 830
European Ombudsman		844 937
European Data Protection Supervisor		961 000
European External Action Service		27 166 000
European Investment Bank		64 000 000
European Central Bank		49 500 000
European Investment Fund		7 400 000
	Total	<u>1 136 469 096</u>

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

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

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and

Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ L 187, 8.8.1967, p. 1).

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

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

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

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

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

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

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

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

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

Item 3 0 0 1 — Special levies on remunerations

Figures

2024 estimate	2023 estimate	2022 out-turn
121 856 064	113 155 107	109 257 959,43

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 item also covers 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	14 934 370
Council	5 810 000
Commission:	83 650 880
— administration	(49 156 000)
— research and technological development	(5 005 448)
— research (indirect actions)	(3 628 872)
— European Anti-Fraud Office (OLAF)	(853 000)
— European Personnel Selection Office (EPSO)	(227 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(659 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(198 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(392 000)
— Publications Office of the European Union (OP)	(1 100 000)
— Agency for Support for BEREC (BEREC Office)	(43 716)
— Agency for the Cooperation of Energy Regulators (ACER)	(184 429)
— CHIPS Joint Undertaking (CHIPS JU ex-KDT&ECSEL)	(53 681)
— Circular Bio-based Europe Joint Undertaking (CBE ex-BBI)	(26 439)
— Clean Aviation Joint Undertaking (CA JU ex-CSJU)	(82 489)

— Clean Hydrogen Joint Undertaking (CH JU ex-FCH)	(45 907)	
— Community Plant Variety Office (CPVO)	(106 152)	
— European Union Agency for the Space Programme (EUSPA ex-GSA)	(479 552)	
— European Agency for Safety and Health at Work (EU-OSHA)	(102 143)	
— European Union Agency for the Operational Management of Large-Scale IT Systems in the area of Freedom, Security and Justice (eu-LISA)	(383 152)	
— European Union Aviation Safety Agency (EASA)	(1 521 176)	
— European Banking Authority (EBA)	(396 531)	
— European Border and Coast Guard Agency (Frontex)	(2 083 504)	
— European Centre for Disease Prevention and Control (ECDC)	(394 531)	
— European Centre for the Development of Vocational Training (Cedefop)	(184 288)	
— European Chemicals Agency (ECHA)	(921 690)	
— European Climate, Infrastructure and Environment Executive Agency (CINEA ex-INEA&TEN-T EA)	(477 962)	
— European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC ex Cyber)	(9 611)	
— European Education and Culture Executive Agency (EACEA)	(513 076)	
— European Environment Agency (EEA)	(389 659)	
— European Fisheries Control Agency (EFCA)	(164 189)	
— European Food Safety Authority (EFSA)	(753 542)	
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(183 176)	
— European Health and Digital Executive Agency (HaDEA ex-CHAFAEA&EAHC)	(376 694)	
— European High-Performance Computing Joint Undertaking (Euro HPC)	(40 236)	
— European Innovation Council and SME Executive Agency (EISMEA ex-EASME&EACI)	(355 190)	
— European Institute for Gender Equality (EIGE)	(61 710)	
— European Institute of Innovation and Technology (EIT)	(99 819)	
— European Insurance and Occupational Pensions Authority (EIOPA)	(280 061)	
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(854 655)	
— European Labour Authority (ELA)	(94 983)	
— European Maritime Safety Agency (EMSA)	(528 581)	
— European Medicines Agency (EMA)	(1 307 320)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(249 734)	
— European Public Prosecutor's Office (EPPO)	(366 232)	
— European Research Council Executive Agency (ERCEA)	(526 489)	
— European Research Executive Agency (REA)	(797 753)	
— European Securities and Markets Authority (ESMA)	(500 576)	
— European Training Foundation (ETF)	(244 715)	
— European Union Agency for Asylum (EUAA ex-EASO)	(445 431)	
— European Union Agency for Criminal Justice Cooperation (Eurojust)	(308 804)	
— European Union Agency for Cybersecurity (ENISA)	(172 773)	
— European Union Agency for Fundamental Rights (FRA)	(190 268)	
— European Union Agency for Law Enforcement Cooperation (Europol)	(1 353 607)	
— European Union Agency for Law Enforcement Training (CEPOL)	(73 572)	
— European Union Agency for Railways (ERA)	(348 572)	
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(2 044 159)	
— Europe's Rail Joint Undertaking (EU RAIL ex-Shift2Rail)	(29 799)	
— Global Health EDCTP3 Joint Undertaking	(13 655)	
— Innovative Health Initiative Joint Undertaking (IHI ex-IMI)	(68 097)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(87 965)	
— Single Resolution Board (SRB)	(756 153)	
— Smart Networks and Services Joint Undertaking	(13 672)	
— Translation Centre for the bodies of the European Union (CdT)	(339 690)	
Court of Justice of the European Union		6 714 000
European Court of Auditors		2 650 000
European Economic and Social Committee		1 400 154
European Committee of the Regions		1 160 936
European Ombudsman		156 724
European Data Protection Supervisor		206 000

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 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).

Article 3 0 1 — Contributions to the pension scheme**Item 3 0 1 0 — Staff contributions to the pension scheme***Figures*

2024 estimate	2023 estimate	2022 out-turn
698 177 571	602 890 408	579 128 745,98

Remarks

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

Parliament	95 401 645
Council	33 000 000
Commission:	488 316 400
— administration	(272 097 000)
— research and technological development	(26 706 389)
— research (indirect actions)	(17 732 335)
— European Anti-Fraud Office (OLAF)	(4 225 000)
— European Personnel Selection Office (EPSO)	(1 358 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(7 576 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(2 229 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(4 154 000)
— Publications Office of the European Union (OP)	(6 357 000)
— Agency for Support for BEREC (BEREC Office)	(305 698)
— Agency for the Cooperation of Energy Regulators (ACER)	(1 159 315)
— CHIPS Joint Undertaking (CHIPS JU ex-KDT&ECSEL)	(313 676)
— Circular Bio-based Europe Joint Undertaking (CBE ex-BBI)	(180 660)
— Clean Aviation Joint Undertaking (CA JU ex-CSJU)	(430 739)
— Clean Hydrogen Joint Undertaking (CH JU ex-FCH)	(261 647)
— Community Plant Variety Office (CPVO)	(559 271)
— European Union Agency for the Space Programme (EUSPA ex-GSA)	(2 671 719)

— European Agency for Safety and Health at Work (EU-OSHA)	(617 142)	
— European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(2 694 818)	
— European Union Aviation Safety Agency (EASA)	(8 027 949)	
— European Banking Authority (EBA)	(2 158 724)	
— European Border and Coast Guard Agency (Frontex)	(16 893 438)	
— European Centre for Disease Prevention and Control (ECDC)	(2 854 999)	
— European Centre for the Development of Vocational Training (Cedefop)	(1 026 698)	
— European Chemicals Agency (ECHA)	(5 561 577)	
— European Climate, Infrastructure and Environment Executive Agency (CINEA ex-INEA&TEN-T EA)	(4 117 256)	
— European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC ex Cyber)	(91 462)	
— European Education and Culture Executive Agency (EACEA)	(4 153 521)	
— European Environment Agency (EEA)	(2 483 524)	
— European Fisheries Control Agency (EFCA)	(956 443)	
— European Food Safety Authority (EFSA)	(4 979 114)	
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(1 006 465)	
— European Health and Digital Executive Agency (HaDEA ex-CHAFFEA&EAHC)	(3 341 941)	
— European High-Performance Computing Joint Undertaking (Euro HPC)	(265 730)	
— European Innovation Council and SME Executive Agency (EISMEA ex-EASME&EACI)	(2 725 425)	
— European Institute for Gender Equality (EIGE)	(394 592)	
— European Institute of Innovation and Technology (EIT)	(624 402)	
— European Insurance and Occupational Pensions Authority (EIOPA)	(1 658 418)	
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(4 550 893)	
— European Labour Authority (ELA)	(650 911)	
— European Maritime Safety Agency (EMSA)	(2 833 166)	
— European Medicines Agency (EMA)	(8 247 544)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(1 295 593)	
— European Public Prosecutor's Office (EPPO)	(2 113 486)	
— European Research Council Executive Agency (ERCEA)	(3 995 887)	
— European Research Executive Agency (REA)	(6 773 255)	
— European Securities and Markets Authority (ESMA)	(3 006 034)	
— European Training Foundation (ETF)	(1 342 758)	
— European Union Agency for Asylum (EUAA ex-EASO)	(3 767 086)	
— European Union Agency for Criminal Justice Cooperation (Eurojust)	(2 315 955)	
— European Union Agency for Cybersecurity (ENISA)	(983 311)	
— European Union Agency for Fundamental Rights (FRA)	(1 051 705)	
— European Union Agency for Law Enforcement Cooperation (Europol)	(8 405 924)	
— European Union Agency for Law Enforcement Training (CEPOL)	(640 446)	
— European Union Agency for Railways (ERA)	(1 951 260)	
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(12 263 045)	
— Europe's Rail Joint Undertaking (EU RAIL ex-Shift2Rail)	(229 807)	
— Global Health EDCTP3 Joint Undertaking	(62 368)	
— Innovative Health Initiative Joint Undertaking (IHI ex-IMI)	(433 017)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(429 892)	
— Single Resolution Board (SRB)	(4 027 113)	
— Smart Networks and Services Joint Undertaking	(59 124)	
— Translation Centre for the bodies of the European Union (CdT)	(1 935 733)	
Court of Justice of the European Union		28 183 000
European Court of Auditors		12 541 000
European Economic and Social Committee		7 975 282
European Committee of the Regions		6 544 681
European Ombudsman		747 563
European Data Protection Supervisor		1 226 000
European External Action Service		24 242 000
	Total	698 177 571

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).

Item 3 0 1 1 — .

Figures

2024 estimate	2023 estimate	2022 out-turn
92 206 311	69 690 172	65 463 588,90

Remarks

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

European Parliament	9 500 000
Council	p.m.
Commission	82 706 311
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	92 206 311

Legal basis

Staff Regulations of Officials of the European Union.

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

Figures

2024 estimate	2023 estimate	2022 out-turn
150 000	140 000	57 825,70

Remarks

Officials and other servants taking leave may in certain cases continue to acquire pension rights provided that they contribute to the pension scheme.

European Parliament	50 000
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.

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Item 3 0 1 3 — Contributions by decentralised agencies and international organisations

Figures

2024 estimate	2023 estimate	2022 out-turn
70 169 757	64 886 584	70 845 570,25

Remarks

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

Commission

70 169 757

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Item 3 0 1 4 — Contributions by Members of the European Parliament

Figures

2024 estimate	2023 estimate	2022 out-turn
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*Figures*

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
3 1	REVENUE LINKED TO PROPERTY				
3 1 0	<i>Sale of immovable property — Assigned revenue</i>	p.m.	p.m.	556 948,00	
3 1 1	<i>Sale of other property</i>	p.m.	p.m.	468 031,47	
3 1 2	<i>Letting and subletting immovable property — Assigned revenue</i>	p.m.	p.m.	59 646 118,37	
	Chapter 3 1 — Total	p.m.	p.m.	60 671 097,84	

Article 3 1 0 — Sale of immovable property — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	556 948,00

Remarks

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

In accordance with Article 21(3), point (e), 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.

Article 3 1 1 — Sale of other property

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	468 031,47

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 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.
	Total	p.m.

Article 3 1 2 — Letting and subletting immovable property — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	59 646 118,37

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 Article 21(3), point (e), 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 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
3 2	REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE				
3 2 0	<i>Revenue from the supply of goods, services and work — Assigned revenue</i>				
3 2 0 1	Revenue from the supply of goods, services and work for other departments within the Commission — Assigned revenue	p.m.	p.m.	1 755 205,11	
3 2 0 2	Revenue from the supply of goods, services and work for other Union institutions, agencies and bodies — Assigned revenue	p.m.	p.m.	190 545 958,21	
	<i>Article 3 2 0 — Subtotal</i>	p.m.	p.m.	192 301 163,32	
3 2 1	<i>Refunds by other institutions or bodies of mission allowances — Assigned revenue</i>	p.m.	p.m.	117 801,13	
3 2 2	<i>Revenue from third parties in respect of goods, services or work — Assigned revenue</i>	p.m.	p.m.	12 669 397,48	
	Chapter 3 2 — Total	p.m.	p.m.	205 088 361,93	

Article 3 2 0 — Revenue from the supply of goods, services and work — Assigned revenue

Item 3 2 0 1 — Revenue from the supply of goods, services and work for other departments within the Commission — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 755 205,11

Remarks

In accordance with Article 21(3), point (c), 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.

Item 3 2 0 2 — Revenue from the supply of goods, services and work for other Union institutions, agencies and bodies — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	190 545 958,21

Remarks

In accordance with Article 21(3), point (c), 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.

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	117 801,13

Remarks

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

In accordance with Article 21(3), point (c), 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.

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	12 669 397,48

Remarks

In accordance with Article 21(3), point (a), 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

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
3 3	OTHER ADMINISTRATIVE REVENUE				
3 3 0	<i>Repayment of amounts wrongly paid — Assigned revenue</i>	p.m.	p.m.	62 637 592,51	
3 3 1	<i>Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue</i>	p.m.	p.m.	0,—	
3 3 2	<i>Revenue from the Commission contribution to the EEAS for Commission staff working in Union delegations — Assigned revenue</i>	p.m.	p.m.	264 555 938,47	
3 3 3	<i>Insurance payments received — Assigned revenue</i>	p.m.	p.m.	1 310 149,52	
3 3 8	<i>Other revenue from administrative operations — Assigned revenue</i>	p.m.	p.m.	186 112 145,49	
3 3 9	<i>Other revenue from administrative operations</i>	5 001 000	5 001 000	8 180 371,16	163,57 %
	Chapter 3 3 — Total	5 001 000	5 001 000	522 796 197,15	10453,83 %

Article 3 3 0 — Repayment of amounts wrongly paid — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	62 637 592,51

Remarks

In accordance with Article 21(3), point (b), 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.

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21(2), point (d), 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.

Article 3 3 2 — Revenue from the Commission contribution to the EEAS for Commission staff working in Union delegations — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	264 555 938,47

Remarks

This revenue arises from a Commission contribution to the European External Action Service (EEAS) to cover 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.
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Article 3 3 3 — Insurance payments received — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 310 149,52

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 Article 21(3), point (d), 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.

Article 3 3 8 — Other revenue from administrative operations — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	186 112 145,49

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.
Total	p.m.

Article 3 3 9 — Other revenue from administrative operations

Figures

2024 estimate	2023 estimate	2022 out-turn
5 001 000	5 001 000	8 180 371,16

Remarks

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

European Parliament	1 000
Council	p.m.
Commission	5 000 000
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.
Total	5 001 000

TITLE 4 — FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

Figures

Title Chapter	Heading	2024 estimate	2023 estimate	2022 out-turn
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS	43 343 107	14 825 000	7 581 582,33
4 1	DEFAULT INTEREST	5 000 000	5 000 000	42 569 038,84
4 2	FINES AND PENALTIES	101 000 000	690 455 669	545 544 065,70
	Title 4 — Total	149 343 107	710 280 669	595 694 686,87

CHAPTER 40 — REVENUE FROM INVESTMENTS AND ACCOUNTS

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS				
4 0 0	Revenue from investments, loans granted and bank accounts	30 330 000	2 050 000	-356 485,59	-1,18 %
4 0 1	Interest yielded by pre-financing	10 000 000	10 000 000	3 550 062,09	35,50 %
4 0 2	Revenue generated on trust accounts — Assigned revenue	p.m.	p.m.	0,—	
4 0 3	Interest on deposits in the framework of the Union's economic governance — Assigned revenue	p.m.	p.m.	0,—	
4 0 4	Dividends paid by the European Investment Fund	3 013 107	2 775 000	4 384 245,47	145,51 %
4 0 9	Other interest and revenue	p.m.	p.m.	3 760,36	
	Chapter 40 — Total	43 343 107	14 825 000	7 581 582,33	17,49 %

Article 4 0 0 — Revenue from investments, loans granted and bank accounts

Figures

2024 estimate	2023 estimate	2022 out-turn
30 330 000	2 050 000	-356 485,59

Remarks

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

European Parliament		p.m.
Council		p.m.
Commission		30 000 000
Court of Justice of the European Union		80 000
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		250 000
	Total	30 330 000

Article 4 0 1 — Interest yielded by pre-financing

Figures

2024 estimate	2023 estimate	2022 out-turn
10 000 000	10 000 000	3 550 062,09

Remarks

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

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

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) which manage Union programmes. 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 is 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.

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

Figures

2024 estimate	2023 estimate	2022 out-turn
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 Article 21(2), point (c), 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.

Article 4 0 4 — Dividends paid by the European Investment Fund

Figures

2024 estimate	2023 estimate	2022 out-turn
3 013 107	2 775 000	4 384 245,47

Remarks

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

Legal basis

Council Decision 94/375/EC of 6 June 1994 on Community membership of the European Investment Fund (OJ L 173, 7.7.1994, p. 12).

Council Decision 2007/247/EC of 19 April 2007 on the Community participation in the capital increase of the European Investment Fund (OJ L 107, 25.4.2007, p. 5).

Decision No 562/2014/EU of the European Parliament and of the Council of 15 May 2014 on the participation of the European Union in the capital increase of the European Investment Fund (OJ L 156, 24.5.2014, p. 1).

Article 4 0 9 — Other interest and revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	3 760,36

Remarks

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

Council
 Commission
 European External Action Service

p.m.
 p.m.
 p.m.
 Total _____ p.m.

CHAPTER 41 — DEFAULT INTEREST

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
4 1	DEFAULT INTEREST				
4 1 0	<i>Default interest in respect of own resources made available by the Member States</i>	5 000 000	5 000 000	41 816 911,97	836,34 %
4 1 9	<i>Other default interest</i>	p.m.	p.m.	752 126,87	
	Chapter 4 1 — Total	5 000 000	5 000 000	42 569 038,84	851,38 %

Article 4 1 0 — Default interest in respect of own resources made available by the Member States

Figures

2024 estimate	2023 estimate	2022 out-turn
5 000 000	5 000 000	41 816 911,97

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 to in Article 12(2) of Regulation (EU, Euratom) No 609/2014.

For the own resource based on non-recycled plastic packaging waste, interest shall be payable only in relation to delays in entering the amounts stipulated in Article 11(1) of Regulation (EU, Euratom) 2021/770.

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. That rate shall be increased by 0,25 of a percentage point for each month of delay.

In the case of Member States not belonging to the Economic and Monetary Union, the interest rate shall be equal to the rate applied on the first day of the month in question by the central banks for their main refinancing operations, or 0 per cent, whichever is higher, increased by 2,5 percentage points. For the Member States for which the central bank rate is not available, the interest rate shall be equal to the most equivalent rate applied on the first day of the month in question on the Member State's money market, or 0 per cent, whichever is higher, increased by 2,5 percentage points. That 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
 Commission

p.m.
 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.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 165), and in particular Article 11 thereof.

Article 4 1 9 — Other default interest

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	752 126,87

Remarks

This article is intended to record default interest on entitlements other than own resources.

Council	p.m.
Commission	p.m.
European External Action Service	p.m.
Total	p.m.

Legal basis

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3), and in particular Article 2(5) of Protocol 32 thereto.

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25), and in particular Article 102 thereof.

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

Regulation (EU, Euratom) 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

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
4 2	FINES AND PENALTIES				
4 2 0	<i>Fines in connection with the implementation of the rules on competition</i>	100 000 000	37 475 941	395 135 235,50	395,14 %
4 2 1	<i>Penalty payments and lump sums imposed on a Member State</i>	p.m.	148 411 968	136 977 059,58	
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	576 260	9 728 086,25	972,81 %
4 2 5	<i>Interest, other charges due and negative returns on cancelled or reduced fines</i>	p.m.	p.m.		
4 2 8	<i>Other fines and penalty payments — Assigned revenue</i>	p.m.	p.m.	371 405,00	
4 2 9	<i>Other non-assigned fines and penalty payments</i>	p.m.	503 991 500	3 332 279,37	

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
	Chapter 4 2 — Total	101 000 000	690 455 669	545 544 065,70	540,14 %

Article 4 2 0 — Fines in connection with the implementation of the rules on competition

Figures

2024 estimate	2023 estimate	2022 out-turn
100 000 000	37 475 941	395 135 235,50

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 enumerated below or under Articles 101 and 102 TFEU.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due if 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 (the EC merger Regulation) (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).

Regulation (EU) 2022/1925 of the European Parliament and of the Council of 14 September 2022 on contestable and fair markets in the digital sector and amending Directives (EU) 2019/1937 and (EU) 2020/1828 (Digital Markets Act) (Text with EEA relevance) (OJ L 265, 12.10.2022, p. 1).

Regulation (EU) 2022/2560 of the European Parliament and of the Council of 14 December 2022 on foreign subsidies distorting the internal market (OJ L330, 23.12.2022 p. 1).

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	148 411 968	136 977 059,58

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 Treaties.

Legal basis

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

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to record fines 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).

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

Figures

2024 estimate	2023 estimate	2022 out-turn
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 Article 21(2), point (c), 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).

Article 4 2 4 — Interest connected with fines and penalty payments

Figures

2024 estimate	2023 estimate	2022 out-turn
1 000 000	576 260	9 728 086,25

Remarks

This article is intended to record 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.

Article 4 2 5 — Interest, other charges due and negative returns on cancelled or reduced fines

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	

Remarks

This article is intended to record interest due, negative returns, or any compensation due where a fine or penalty payment under the TFEU or the Euratom Treaty is cancelled or reduced by the Court of Justice of the European Union. These amounts are deducted from the revenue side of the Union budget (negative 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 48 thereof.

Reference acts

Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU, Euratom) 2018/1046 on the financial rules applicable to the general budget of the Union (COM(2022)184 final).

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	371 405,00

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 4 2 which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

Article 4 2 9 — Other non-assigned fines and penalty payments

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	503 991 500	3 332 279,37

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 4 2 which is not used in accordance with Article 21 of the Financial Regulation.

TITLE 5 — BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS

Figures

Title Chapter	Heading	2024 estimate	2023 estimate	2022 out-turn
5 0	EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES	p.m.	p.m.	62 203 046 101,50
5 1	EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING-AND-LENDING OPERATIONS FOR THIRD COUNTRIES	p.m.	p.m.	0,—
5 2	INTEREST RATE SUBSIDIES	p.m.	p.m.	0,—
5 3	SURPLUS FROM THE COMMON PROVISIONING FUND	p.m.	p.m.	0,—
Title 5 — Total		p.m.	p.m.	62 203 046 101,50

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

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
5 0	EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES				
5 0 0	<i>Union guarantee for Union borrowings for balance of payments support</i>	p.m.	p.m.	0,—	
5 0 1	<i>Union guarantee for Euratom borrowings</i>	p.m.	p.m.	0,—	
5 0 2	<i>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 — Subtotal</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.	62 203 046 101,50	
5 0 4 1	European Union Recovery Instrument (EURI) — Non-assigned revenue	p.m.	p.m.	0,—	
<i>Article 5 0 4 — Subtotal</i>		p.m.	p.m.	62 203 046 101,50	
Chapter 5 0 — Total		p.m.	p.m.	62 203 046 101,50	

Article 5 0 0 — Union guarantee for Union borrowings for balance of payments support

Figures

2024 estimate	2023 estimate	2022 out-turn
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 16 04 01 01 of the statement of expenditure in Section III ‘Commission’ provided that that 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 16 04 01 01 of the statement of expenditure in Section III ‘Commission’.

Article 5 0 1 — Union guarantee for Euratom borrowings

Figures

2024 estimate	2023 estimate	2022 out-turn
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 16 04 02 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 16 04 02 01 of the statement of expenditure in Section III ‘Commission’.

Article 5 0 2 — Union guarantee for Union borrowings for financial assistance under the EFSM

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

The Union 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 16 04 03 01, provided that that 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 16 04 03 01 of the statement of expenditure in Section III ‘Commission’.

Article 5 0 3 — European instrument for temporary support to mitigate unemployment risks in an emergency (SURE)

Item 5 0 3 0 — European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
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 16 04 04 01 of the statement of expenditure in Section III ‘Commission’ provided that that 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 to this instrument shall constitute external assigned revenue within the meaning of Article 21(5) 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 16 04 04 01 of the statement of expenditure in Section III ‘Commission’.

Item 5 0 3 1 — European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Non-assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
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 16 04 04 01 of the statement of expenditure in Section III ‘Commission’.

Article 5 0 4 — European Union Recovery Instrument (EURI)

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	62 203 046 101,50

Remarks

Assigned revenue entered under this item under Regulation (EU) 2020/2094, the European Union Recovery Instrument (EURI), is financed on the basis of the empowerment in Article 5 of the Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), for a total of EUR 421 070 056 298. 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 in relation to the given programme.

Legal basis

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433 I, 22.12.2020, p. 23).

Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.02.2021, p. 17).

Item 5 0 4 1 — European Union Recovery Instrument (EURI) — Non-assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

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

Legal basis

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433I, 22.12.2020, p. 23).

Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.02.2021, p. 17).

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

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
5 1	EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING-AND-LENDING OPERATIONS FOR THIRD COUNTRIES				
5 1 0	<i>External Action Guarantee</i>	p.m.	p.m.	0,—	
	Chapter 5 1 — Total	p.m.	p.m.	0,—	

Article 5 1 0 — External Action Guarantee

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

The Union 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.

This article covers the External Action Guarantee, including the European Fund for Sustainable Development Plus (EFSD+), 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 covers the European Union guarantee for European Investment Bank loans to third countries and the abovementioned guarantees for macro-financial assistance and Euratom loans granted under previous MFFs, as well as the European Union guarantee for the European Fund for Sustainable Development (EFSD).

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 14 20 03 02 of the statement of expenditure in Section III 'Commission' provided that that 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 14 20 03 02 of the statement of expenditure in Section III 'Commission'.

CHAPTER 5 2 — INTEREST RATE SUBSIDIES

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
5 2	INTEREST RATE SUBSIDIES				
5 2 0	<i>Interest rate subsidies linked to MFA+ loans to Ukraine</i>	p.m.	p.m.	0,—	
	Chapter 5 2 — Total	p.m.	p.m.	0,—	

Article 5 2 0 — Interest rate subsidies linked to MFA+ loans to Ukraine

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

New content

This article is intended to record revenue aiming at granting an interest rate subsidy for MFA+ loans to Ukraine.

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 Article 14 07 01 of the statement of expenditure in Section III 'Commission'.

CHAPTER 5 3 — SURPLUS FROM THE COMMON PROVISIONING FUND

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
5 3	SURPLUS FROM THE COMMON PROVISIONING FUND				
5 3 0	<i>Repayment to the budget of a surplus from the Common Provisioning Fund</i>	p.m.	p.m.	0,—	
	Chapter 5 3 — Total	p.m.	p.m.	0,—	

Article 5 3 0 — Repayment to the budget of a surplus from the Common Provisioning Fund

Figures

2024 estimate	2023 estimate	2022 out-turn
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), point (a), of the Financial Regulation.

Legal basis

Regulation (EU) 2015/1017 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) No 1291/2013 and (EU) No 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 point (a) of Article 213(4).

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021, establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30).

Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU of the European Parliament and of the Council and repealing Regulation (EU) 2017/1601 of the European Parliament and of the Council and Council Regulation (EC, Euratom) No 480/2009 (OJ L 209, 14.6.2021, p. 1).

Decision (EU) 2022/1628 of the European Parliament and of the Council of 20 September 2022 providing exceptional macro-financial assistance to Ukraine, reinforcing the common provisioning fund by guarantees by Member States and by specific provisioning for some financial liabilities related to Ukraine guaranteed under Decision No 466/2014/EU, and amending Decision (EU) 2022/1201 (OJ L 245, 22.9.2022, p. 1), and in particular Article 14(2) and (3) thereof.

TITLE 6 — REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

Figures

Title Chapter	Heading	2024 estimate	2023 estimate	2022 out-turn
6 0	SINGLE MARKET, INNOVATION AND DIGITAL	p.m.	p.m.	968 640 920,27
6 1	COHESION, RESILIENCE AND VALUES	p.m.	p.m.	3 580 273 107,54
6 2	NATURAL RESOURCES AND ENVIRONMENT	p.m.	p.m.	1 013 872 442,71

Title Chapter	Heading	2024 estimate	2023 estimate	2022 out-turn
6 3	MIGRATION AND BORDER MANAGEMENT	p.m.	p.m.	5 158 543,57
6 4	SECURITY AND DEFENCE	p.m.	p.m.	2 834 708,52
6 5	NEIGHBOURHOOD AND THE WORLD	p.m.	p.m.	393 529 512,20
6 6	OTHER CONTRIBUTIONS AND REFUNDS	3 857 745 082	9 038 422 191	14 646 405 586,36
6 7	COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021	p.m.	p.m.	263 300 023,11
Title 6 — Total		3 857 745 082	9 038 422 191	20 874 014 844,28

CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
6 0	SINGLE MARKET, INNOVATION AND DIGITAL				
6 0 1	Research and Innovation				
6 0 1 0	Horizon Europe — Assigned revenue	p.m.	p.m.	571 333 155,33	
6 0 1 1	Euratom Research and Training Programme — Assigned revenue	p.m.	p.m.	3 332 009,06	
6 0 1 2	International Thermonuclear Experimental Reactor (ITER) — Assigned revenue	p.m.	p.m.	0,—	
6 0 1 3	High-flux reactor — Assigned revenue	p.m.	p.m.	6 701 000,00	
6 0 1 4	Research Fund for Coal and Steel — Assigned revenue	p.m.	p.m.	4 848 454,09	
	<i>Article 6 0 1 — Subtotal</i>	p.m.	p.m.	586 214 618,48	
6 0 2	European Strategic Investments				
6 0 2 0	InvestEU Fund — Assigned revenue	p.m.	p.m.	342 339 183,68	
6 0 2 1	Connecting Europe Facility — Assigned revenue	p.m.	p.m.	27 045 118,57	
6 0 2 2	Digital Europe Programme — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 0 2 — Subtotal</i>	p.m.	p.m.	369 384 302,25	
6 0 3	Single Market				
6 0 3 0	Single Market Programme — Assigned revenue	p.m.	p.m.	3 853 825,99	
6 0 3 1	EU Anti-Fraud Programme — Assigned revenue	p.m.	p.m.	759 156,66	
6 0 3 2	Cooperation in the field of taxation — Assigned revenue	p.m.	p.m.	2 655 976,87	
6 0 3 3	Cooperation in the field of customs — Assigned revenue	p.m.	p.m.	4 369 701,94	
	<i>Article 6 0 3 — Subtotal</i>	p.m.	p.m.	11 638 661,46	
6 0 4	Space				
6 0 4 1	Union Space Programme — Assigned revenue	p.m.	p.m.	8 065,09	
6 0 4 2	Union Secure Connectivity Programme — Assigned revenue	p.m.	p.m.		
	<i>Article 6 0 4 — Subtotal</i>	p.m.	p.m.	8 065,09	
6 0 9	Single Market, Innovation and Digital — Non-assigned revenue				
		p.m.	p.m.	1 395 272,99	
Chapter 6 0 — Total		p.m.	p.m.	968 640 920,27	

Article 6 0 1 — Research and Innovation

Item 6 0 1 0 — Horizon Europe — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	571 333 155,33

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 under Chapter 01 02 and Article 01 01 01 of the statement of expenditure in Section III.

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'.

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	3 332 009,06

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 01 03 and Article 01 01 02 of the statement of expenditure in Section III.

Legal basis

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

Item 6 0 1 2 — International Thermonuclear Experimental Reactor (ITER) — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 01 04 and Article 01 01 03 of the statement of expenditure in Section III.

Legal basis

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

Item 6 0 1 3 — High-flux reactor — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	6 701 000,00

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 under Item 01 20 03 05 of the statement of expenditure in Section III.

Legal basis

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

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	4 848 454,09

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 under Items 01 20 03 01 and 02 20 03 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Items 01 20 03 01 and 02 20 03 02 of the statement of expenditure in Section III 'Commission'.

Article 6 0 2 — European Strategic Investments

Item 6 0 2 0 — InvestEU Fund — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	342 339 183,68

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 under Chapter 02 02 and Article 02 01 10 of the statement of expenditure in Section III.

Legal basis

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

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	27 045 118,57

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 under Chapter 02 03 and Articles 02 01 21, 02 01 22 and 02 01 23 of the statement of expenditure in Section III.

Legal basis

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

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 02 04 and Article 02 01 30 of the statement of expenditure in Section III.

Legal basis

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

Article 6 0 3 — Single Market

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	3 853 825,99

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 under Chapter 03 02 and Article 03 01 01 of the statement of expenditure in Section III.

Legal basis

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

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	759 156,66

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 under Chapter 03 03 of the statement of expenditure in Section III.

Legal basis

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

Item 6 0 3 2 — Cooperation in the field of taxation — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	2 655 976,87

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 under Chapter 03 04 and Article 03 01 02 of the statement of expenditure in Section III.

Legal basis

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

Item 6 0 3 3 — Cooperation in the field of customs — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	4 369 701,94

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 under Chapter 03 05 and Article 03 01 03 of the statement of expenditure in Section III.

Legal basis

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

Article 6 0 4 — Space

Item 6 0 4 1 — Union Space Programme — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	8 065,09

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 under Chapter 04 02 and Article 04 01 01 of the statement of expenditure in Section III.

Legal basis

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

Item 6 0 4 2 — Union Secure Connectivity Programme — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.		

Remarks

New item

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 under Chapter 04 03, Chapter 13 05 and Article 04 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 04 03 and Chapter 13 05 of the statement of expenditure in Section III ‘Commission’.

Article 6 0 9 — Single Market, Innovation and Digital — Non-assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 395 272,99

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 0 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
6 1	COHESION, RESILIENCE AND VALUES				
6 1 0	<i>Regional Development and Cohesion</i>				
6 1 0 0	European Regional Development Fund — Assigned revenue	p.m.	p.m.	1 969 888 552,60	
6 1 0 1	Cohesion Fund — Assigned revenue	p.m.	p.m.	612 634 170,45	
6 1 0 2	Support to the Turkish-Cypriot community — Assigned revenue	p.m.	p.m.	22 022,68	
	<i>Article 6 1 0 — Subtotal</i>	p.m.	p.m.	2 582 544 745,73	
6 1 1	<i>Recovery and Resilience</i>				
6 1 1 0	Recovery and Resilience Facility (including Technical Support Instrument) — Assigned revenue	p.m.	p.m.	7 088 964,59	
6 1 1 1	Protection of the euro against counterfeiting — Assigned revenue	p.m.	p.m.	16 440,69	
6 1 1 2	Union Civil Protection Mechanism — Assigned revenue	p.m.	p.m.	1 820 670,58	
6 1 1 3	EU4Health Programme — Assigned revenue	p.m.	p.m.	622 097,59	
6 1 1 4	Instrument for emergency support within the Union — Assigned revenue	p.m.	p.m.	7 815 551,65	
	<i>Article 6 1 1 — Subtotal</i>	p.m.	p.m.	17 363 725,10	
6 1 2	<i>Investing in People, Social Cohesion and Values</i>				
6 1 2 0	European Social Fund Plus — Assigned revenue	p.m.	p.m.	919 130 951,03	
6 1 2 1	Erasmus+ — Assigned revenue	p.m.	p.m.	51 442 967,78	
6 1 2 2	European Solidarity Corps — Assigned revenue	p.m.	p.m.	1 406 912,72	
6 1 2 3	Creative Europe Programme — Assigned revenue	p.m.	p.m.	1 898 636,37	
6 1 2 4	Citizens, Equality, Rights and Values Programme — Assigned revenue	p.m.	p.m.	757 333,56	
6 1 2 5	Justice Programme — Assigned revenue	p.m.	p.m.	4 667 041,75	
	<i>Article 6 1 2 — Subtotal</i>	p.m.	p.m.	979 303 843,21	
6 1 9	<i>Cohesion, Resilience and Values — Non-assigned revenue</i>	p.m.	p.m.	1 060 793,50	
	Chapter 6 1 — Total	p.m.	p.m.	3 580 273 107,54	

Article 6 1 0 — Regional Development and Cohesion

Item 6 1 0 0 — European Regional Development Fund — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 969 888 552,60

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 Fund.

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 under Chapter 05 02 and Article 05 01 01 of the statement of expenditure in Section III.

Legal basis

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

Item 6 1 0 1 — Cohesion Fund — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	612 634 170,45

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 under Chapter 05 03 and Article 05 01 02 of the statement of expenditure in Section III.

Legal basis

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

Item 6 1 0 2 — Support to the Turkish-Cypriot community — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	22 022,68

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 under Chapter 05 04 and Article 05 01 03 of the statement of expenditure in Section III.

Legal basis

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

Article 6 1 1 — Recovery and Resilience

Item 6 1 1 0 — Recovery and Resilience Facility (including Technical Support Instrument) — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	7 088 964,59

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 under Chapter 06 02 and Article 06 01 01 of the statement of expenditure in Section III.

Legal basis

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

Item 6 1 1 1 — Protection of the euro against counterfeiting — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	16 440,69

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 under Chapter 06 03 and Article 06 01 02 of the statement of expenditure in Section III.

Legal basis

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

Item 6 1 1 2 — Union Civil Protection Mechanism — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 820 670,58

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 under Chapter 06 05 and Article 06 01 04 of the statement of expenditure in Section III.

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

Legal basis

For the legal basis, see also remarks for Chapter 06 05 of the statement of expenditure in Section III ‘Commission’.

Item 6 1 1 3 — EU4Health Programme — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	622 097,59

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 under Chapter 06 06 and Article 06 01 05 of the statement of expenditure in Section III.

Legal basis

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

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	7 815 551,65

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 under Chapter 06 07 and Article 06 01 06 of the statement of expenditure in Section III.

Legal basis

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

Article 6 1 2 — Investing in People, Social Cohesion and Values

Item 6 1 2 0 — European Social Fund Plus — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	919 130 951,03

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.

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 under Chapter 07 02 and Article 07 01 01 of the statement of expenditure in Section III.

Legal basis

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

Item 6 1 2 1 — Erasmus+ — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	51 442 967,78

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 under Chapter 07 03 and Article 07 01 02 of the statement of expenditure in Section III.

Legal basis

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

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 406 912,72

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 under Chapter 07 04 and Article 07 01 03 of the statement of expenditure in Section III.

Legal basis

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

Item 6 1 2 3 — Creative Europe Programme — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 898 636,37

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 under Chapter 07 05 and Article 07 01 04 of the statement of expenditure in Section III.

Legal basis

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

Item 6 1 2 4 — Citizens, Equality, Rights and Values Programme — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	757 333,56

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 under Chapter 07 06 and Article 07 01 05 of the statement of expenditure in Section III.

Legal basis

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

Item 6 1 2 5 — Justice Programme — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	4 667 041,75

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 under Chapter 07 07 and Article 07 01 06 of the statement of expenditure in Section III.

Legal basis

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

Article 6 1 9 — Cohesion, Resilience and Values — Non-assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 060 793,50

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 1 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
6 2	NATURAL RESOURCES AND ENVIRONMENT				
6 2 0	<i>Agriculture and Maritime Policy</i>				
6 2 0 0	European Agricultural Guarantee Fund — Assigned revenue	p.m.	p.m.	605 709 417,72	
6 2 0 1	European Agricultural Fund for Rural Development — Assigned revenue	p.m.	p.m.	197 427 744,29	
6 2 0 2	European Maritime, Fisheries and Aquaculture Fund — Assigned revenue	p.m.	p.m.	76 893 939,38	
6 2 0 3	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs) — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 2 0 — Subtotal</i>	p.m.	p.m.	880 031 101,39	
6 2 1	<i>Environment and Climate Action</i>				
6 2 1 0	Just Transition Fund — Assigned revenue	p.m.	p.m.	0,—	
6 2 1 1	Programme for the Environment and Climate Action — Assigned revenue	p.m.	p.m.	7 394 911,94	
6 2 1 2	Public sector loan facility under the Just Transition Mechanism — Assigned revenue	p.m.	p.m.	126 446 429,38	
	<i>Article 6 2 1 — Subtotal</i>	p.m.	p.m.	133 841 341,32	
6 2 9	<i>Natural resources and environment — Non-assigned revenue</i>				
	Chapter 6 2 — Total	p.m.	p.m.	1 013 872 442,71	

Article 6 2 0 — Agriculture and Maritime Policy

Item 6 2 0 0 — European Agricultural Guarantee Fund — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	605 709 417,72

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 general budget of the Union concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (Guarantee Section) under Heading 1 of the 2000-2006 Financial Perspective and the EAGF under Heading 2 of the 2007-2013 and the 2014-2020 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 and Articles 53, 54 and 55 of Regulation (EU) 2021/2116;
- 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 EAGF under Heading 2 of the 2007-2013 and the 2014-2020 MFF as well as under Heading 3 of the 2021-2027 MFF in accordance with Articles 54 and 55 of Regulation (EU) No 1306/2013 and Article 56 of Regulation (EU) 2021/2116;
- corrections related to non-compliance with payment deadlines in accordance with Article 40 of Regulation (EU) No 1306/2013 and Article 38 of Regulation (EU) 2021/2116;
- 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 and Article 56 of Regulation (EU) 2021/2116.

In accordance with Article 43 of Regulation (EU) No 1306/2013 and Article 45 of Regulation (EU) 2021/2116, such amounts are to be considered 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 budget line under the EAGF of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 739 800 000 including EUR 339 800 000 estimated to be carried over from 2023 to 2024 in accordance with Article 12(4)(b) of the Financial Regulation. When establishing the budget for 2024, this amount was taken into account for financing the needs of measures under Article 08 02 04 (Item 08 02 04 01).

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).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 06.12.2021, p. 187).

Item 6 2 0 1 — European Agricultural Fund for Rural Development — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	197 427 744,29

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 general budget of the Union 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 EAFRD under Heading 2 of the 2007-2013 and the 2014-2020 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 and Articles 53, 54 and 55 of Regulation (EU) 2021/2116.
- 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 and Articles 57 and 58 of Regulation (EU) 2021/2116.

In accordance with Article 43 of Regulation (EU) No 1306/2013 and Article 45 of Regulation (EU) 2021/2116, such amounts are to be considered 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 budget line under the EAFRD of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 400 000 000. When establishing the budget for 2024, 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).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187).

Item 6 2 0 2 — European Maritime, Fisheries and Aquaculture Fund — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	76 893 939,38

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 and Aquaculture Fund (EMFAF) for the 2021-2027 programming period, the European Maritime and Fisheries Fund (EMFF) for the 2014-2020 programming period, the European Fisheries Fund (EFF) for the 2007-2013 programming period 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 budget line under Chapter 08 04 and Article 08 01 03 of the statement of expenditure in Section III 'Commission'.

Legal basis

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

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

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 budget line under Chapter 08 05 of the statement of expenditure in Section III 'Commission'.

Legal basis

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

Article 6 2 1 — Environment and Climate Action

Item 6 2 1 0 — Just Transition Fund — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 09 03 and Article 09 01 02 of the statement of expenditure in Section III.

Legal basis

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

Item 6 2 1 1 — Programme for the Environment and Climate Action — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	7 394 911,94

Remarks

This item is intended to accommodate assigned revenue resulting from recoveries of amounts unduly paid in connection with the Programme for the Environment and Climate Action (LIFE) for the 2021-2027 and the 2014-2020 programming periods, the LIFE+ programme for the 2007-2013 programming period, 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 budget line under Chapter 09 02 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’.

Item 6 2 1 2 — Public sector loan facility under the Just Transition Mechanism — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	126 446 429,38

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 under Chapter 09 04 and Article 09 01 03 of the statement of expenditure in Section III.

Legal basis

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

Article 6 2 9 — Natural resources and environment — Non-assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 2 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 3 — MIGRATION AND BORDER MANAGEMENT

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
6 3	MIGRATION AND BORDER MANAGEMENT				
6 3 0	Migration				
6 3 0 0	Asylum, Migration and Integration Fund — Assigned revenue	p.m.	p.m.	4 069 289,04	
	<i>Article 6 3 0 — Subtotal</i>	p.m.	p.m.	4 069 289,04	
6 3 2	Border Management				
6 3 2 0	Integrated Border Management Fund — Assigned revenue	p.m.	p.m.	1 089 254,53	
	<i>Article 6 3 2 — Subtotal</i>	p.m.	p.m.	1 089 254,53	
6 3 9	Migration and Border Management — Non-assigned revenue	p.m.	p.m.	0,—	
	Chapter 6 3 — Total	p.m.	p.m.	5 158 543,57	

Article 6 3 0 — Migration

Item 6 3 0 0 — Asylum, Migration and Integration Fund — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	4 069 289,04

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 under Chapter 10 02 and Article 10 01 01 of the statement of expenditure in Section III.

Legal basis

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

Article 6 3 2 — Border Management

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 089 254,53

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 under Chapters 11 01, 11 02, 11 03, 11 10 and 12 10 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapters 11 02, 11 03, 11 10 and 12 10 of the statement of expenditure in Section III 'Commission'.

Article 6 3 9 — Migration and Border Management — Non-assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 3 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 64 — SECURITY AND DEFENCE

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
6 4	SECURITY AND DEFENCE				
6 4 0	Security				
6 4 0 0	Internal Security Fund — Assigned revenue	p.m.	p.m.	2 811 708,52	
6 4 0 1	Nuclear decommissioning — Assigned revenue	p.m.	p.m.	0,—	
6 4 0 2	Nuclear safety and decommissioning — Assigned revenue	p.m.	p.m.	23 000,00	
	<i>Article 6 4 0 — Subtotal</i>	p.m.	p.m.	2 834 708,52	
6 4 1	Defence				
6 4 1 0	European Defence Fund — Assigned revenue	p.m.	p.m.	0,—	
6 4 1 1	Military mobility — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 4 1 — Subtotal</i>	p.m.	p.m.	0,—	
6 4 9	Security and Defence — Non-assigned revenue	p.m.	p.m.	0,—	
	Chapter 6 4 — Total	p.m.	p.m.	2 834 708,52	

Article 6 4 0 — Security

Item 6 4 0 0 — Internal Security Fund — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	2 811 708,52

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 under Chapter 12 02 and Article 12 01 01 of the statement of expenditure in Section III.

Legal basis

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

Item 6 4 0 1 — Nuclear decommissioning — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 12 03 and Article 12 01 02 of the statement of expenditure in Section III.

Legal basis

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

Item 6 4 0 2 — Nuclear safety and decommissioning — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	23 000,00

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 under Chapter 12 04 and Article 12 01 03 of the statement of expenditure in Section III.

Legal basis

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

Article 6 4 1 — Defence

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 13 02 and 13 03 as well as under Articles 13 01 01 and 13 01 02 of the statement of expenditure in Section III.

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’.

Item 6 4 1 1 — Military mobility — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 13 04 and Article 13 01 03 of the statement of expenditure in Section III.

Legal basis

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

Article 6 4 9 — Security and Defence — Non-assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 4 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
6 5	NEIGHBOURHOOD AND THE WORLD				
6 5 0	External Action				
6 5 0 0	Neighbourhood, Development and International Cooperation Instrument – Global Europe — Assigned revenue	p.m.	p.m.	176 336 952,81	
6 5 0 1	Humanitarian aid — Assigned revenue	p.m.	p.m.	8 519 822,13	
6 5 0 2	Common Foreign and Security Policy — Assigned revenue	p.m.	p.m.	24 530 989,35	
6 5 0 3	Overseas countries and territories — Assigned revenue	p.m.	p.m.	0,—	
6 5 0 4	European Instrument for International Nuclear Safety Cooperation	p.m.	p.m.	696 552,19	
	<i>Article 6 5 0 — Subtotal</i>	p.m.	p.m.	210 084 316,48	
6 5 2	Pre-accession Assistance				
6 5 2 0	Pre-accession Assistance — Assigned revenue	p.m.	p.m.	183 445 195,72	
	<i>Article 6 5 2 — Subtotal</i>	p.m.	p.m.	183 445 195,72	
6 5 9	Neighbourhood and the World — Non-assigned revenue	p.m.	p.m.	0,—	
	Chapter 6 5 — Total	p.m.	p.m.	393 529 512,20	

Article 6 5 0 — External Action

Item 6 5 0 0 — Neighbourhood, Development and International Cooperation Instrument – Global Europe — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	176 336 952,81

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 under Chapter 14 02 and Article 14 01 01 of the statement of expenditure in Section III.

This item is also intended to record the external assigned revenue of the European Development Fund (EDF) and gives rise to the entry of additional appropriations on the lines under Article 16 01 05 of the statement of expenditure in Section III ‘Commission’.

Legal basis

For the legal basis, see also remarks for Chapter 14 02 and for Chapter 16 01 of the statement of expenditure in Section III ‘Commission’.

Reference acts

Commission Decision of 7 September 2022 on the financing of a special measure for humanitarian assistance in favour of Africa, Caribbean and Pacific (ACP) countries to be financed from the 10th and 11th European Development Funds (EDF) following Russia’s war of aggression against Ukraine (C(2022)6535).

Commission Decision of 9 September 2022 on the financing of a special measure for 2022 for the Union response to the food security crisis and economic shock in African, Caribbean and Pacific countries following Russia's war of aggression against Ukraine (C(2022)6554).

Item 6 5 0 1 — Humanitarian aid — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	8 519 822,13

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 under Chapter 14 03 and Article 14 01 02 of the statement of expenditure in Section III.

Legal basis

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

Item 6 5 0 2 — Common Foreign and Security Policy — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	24 530 989,35

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 under Chapter 14 04 and Article 14 01 03 of the statement of expenditure in Section III.

Legal basis

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

Item 6 5 0 3 — Overseas countries and territories — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 05 and Article 14 01 04 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 14 05 of the statement of expenditure in Section III 'Commission'.

Item 6 5 0 4 — European Instrument for International Nuclear Safety Cooperation

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	696 552,19

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 under Chapter 14 06 and Article 14 01 05 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 14 06 of the statement of expenditure in Section III 'Commission'.

Article 6 5 2 — Pre-accession Assistance

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	183 445 195,72

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 under Chapter 15 02 and Article 15 01 01 of the statement of expenditure in Section III.

Legal basis

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

Article 6 5 9 — Neighbourhood and the World — Non-assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 5 which is not assigned in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
6 6	OTHER CONTRIBUTIONS AND REFUNDS				
6 6 0	Special contributions and refunds				
6 6 0 0	EFTA contributions — Assigned revenue	p.m.	p.m.	641 299 614,33	
6 6 0 1	Innovation Fund — Assigned revenue	p.m.	p.m.	2 897 433 240,57	
6 6 0 2	Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement	3 620 870 287	8 801 547 396	10 924 449 523,28	301,71 %
6 6 0 3	Contributions by the United Kingdom after the transition period	p.m.	p.m.	0,—	
6 6 0 4	Contributions from the European Coal and Steel Community in liquidation	36 874 795	36 874 795	37 093 133,67	100,59 %
6 6 0 5	EFTA budget result	p.m.			

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
	<i>Article 6 6 0 — Subtotal</i>	3 657 745 082	8 838 422 191	14 500 275 511,85	396,43 %
6 6 1	<i>Solidarity mechanisms (special instruments)</i>				
6 6 1 1	European Globalisation Adjustment Fund for Displaced Workers — Assigned revenue	p.m.	p.m.	1 495 918,28	
6 6 1 2	European Union Solidarity Fund — Assigned revenue	p.m.	p.m.	12 231 532,56	
	<i>Article 6 6 1 — Subtotal</i>	p.m.	p.m.	13 727 450,84	
6 6 2	<i>Decentralised agencies — Assigned revenue</i>	p.m.	p.m.	99 737 375,91	
6 6 3	<i>Pilot projects, preparatory actions, prerogatives and other actions</i>	p.m.	p.m.	2 826 721,42	
6 6 8	<i>Other contributions and refunds — Assigned revenue</i>	p.m.	p.m.	27 538 563,56	
6 6 9	<i>Other contributions and refunds — Non-assigned revenue</i>	200 000 000	200 000 000	2 299 962,78	1,15 %
	Chapter 6 6 — Total	3 857 745 082	9 038 422 191	14 646 405 586,36	379,66 %

Article 6 6 0 — Special contributions and refunds

Item 6 6 0 0 — EFTA contributions — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	641 299 614,33

Remarks

This item 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).

Item 6 6 0 1 — Innovation Fund — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	2 897 433 240,57

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 Article 10 and Article 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 financial year 2024, it is provisionally estimated that an amount of EUR 10,55 million will be needed in order to finance the contribution to the expenditure of the European Climate, Infrastructure and Environment Executive Agency's (CINEA) staff and administration incurred as a result of the Agency's role in the management of the Innovation Fund financed from Item 16 01 02 74.

The appropriation from Article 16 01 02 will cover the administrative and management costs incurred in relation to the Innovation Fund implementation activities and preparatory activities for the implementation of the Social Climate Fund, in particular costs for external personnel in headquarters.

As regards the operational expenditure for financial year 2024 financed from Article 16 03 01, calls for proposals for projects and/or competitive bidding for fixed premiums, contracts for difference or carbon contracts for difference of EUR 4 800 million are planned during that 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).

Regulation (EU) 2023/955 of the European Parliament and of the Council of 10 May 2023 establishing a Social Climate Fund and amending Regulation (EU) 2021/1060 (OJ L 130, 16.5.2023, p. 1.)

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 to Directive 2003/87/EC of the European Parliament and of the Council establishing a system for greenhouse gas emission allowances trading within the Union (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 of 25 March 2020 delegating the management of the revenues of the Innovation Fund to the European Investment Bank (C(2020)1892).

Item 6 6 0 2 — Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement

Figures

2024 estimate	2023 estimate	2022 out-turn
3 620 870 287	8 801 547 396	10 924 449 523,28

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 of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

The net contributions correspond to the differences between the amounts due by the United Kingdom to the Union and the amounts due by the Union to the United Kingdom.

This item also accommodates the assigned revenue included in the United Kingdom contribution to the Union budget.

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, 31.1.2020, p. 7).

Item 6 6 0 3 — Contributions by the United Kingdom after the transition period

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This item is intended to record the contributions from the United Kingdom for participation in the Union's programmes and activities after the transition period foreseen in the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

This includes in particular the Trade and Cooperation Agreement with the United Kingdom which foresees a financial contribution from the United Kingdom, consisting of a participation fee and an operational contribution.

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).

Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, and in particular part five thereof on the participation in Union programmes, sound financial management and financial provision (OJ L 149, 30.4.2021, p. 10).

Item 6 6 0 4 — Contributions from the European Coal and Steel Community in liquidation

Figures

2024 estimate	2023 estimate	2022 out-turn
36 874 795	36 874 795	37 093 133,67

Remarks

This item is intended to record the annual contributions from the European Coal and Steel Community (ECSC) in liquidation to the Union's annual budget for the years 2021 to 2025 that are resulting from the application of Article 145 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

According to this item, the Union is liable to the United Kingdom for its share in the net assets of the ECSC in liquidation on 31 December 2020 (EUR 184 373 974) and the related reimbursement shall be made in five equal annual instalments (EUR 36 874 795) from 2021 to 2025.

These contributions from the ECSC in liquidation therefore aim at fully compensating the effects of the corresponding reductions accounted for in the contributions to the Union's annual budget by the United Kingdom, as recorded under the item 6 6 0 2.

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, 31.1.2020, p. 7).

Item 6 6 0 5 — EFTA budget result

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.		

Remarks

New item

This budget line is intended to record the EFTA budget result.

Legal basis

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

Article 6 6 1 — Solidarity mechanisms (special instruments)

Item 6 6 1 1 — European Globalisation Adjustment Fund for Displaced Workers — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 495 918,28

Remarks

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

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

Legal basis

For the legal basis, see also remarks for Articles 16 02 02 and 16 02 99 of the statement of expenditure in Section III 'Commission'.

Item 6 6 1 2 — European Union Solidarity Fund — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	12 231 532,56

Remarks

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

The amounts entered under this item will be recovered and used in accordance with Council Regulation (EC) No 2012/2002 of 11 November 2002 establishing the European Union Solidarity Fund (OJ L 311, 14.11.2002, p. 3).

Legal basis

For the legal basis, see also remarks for Article 16 02 01 of the statement of expenditure in Section III 'Commission'.

Article 6 6 2 — Decentralised agencies — Assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	99 737 375,91

Remarks

This article is intended to record revenue from decentralised 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.

Article 6 6 3 — Pilot projects, preparatory actions, prerogatives and other actions

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	2 826 721,42

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.

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

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	27 538 563,56

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.

Article 6 6 9 — Other contributions and refunds — Non-assigned revenue

Figures

2024 estimate	2023 estimate	2022 out-turn
200 000 000	200 000 000	2 299 962,78

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

Figures

Title Chapter Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	2022/2024
6 7	COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021				
6 7 0	<i>Completion for outstanding recovery orders prior to 2021</i>	p.m.	p.m.	263 300 023,11	
	Chapter 6 7 — Total	p.m.	p.m.	263 300 023,11	

Article 6 7 0 — Completion for outstanding recovery orders prior to 2021

Figures

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	263 300 023,11

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.