DEFINITIVE ADOPTION (EU, Euratom) 2015/371

of Amending budget No 7 of the European Union for the financial year 2014

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

having regard to the Treaty on the Functioning of the European Union, and in particular Article 314(4)(a) and (9) thereof,

having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 [1],

having regard to Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020 [2],

having regard to the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management [3],

having regard to the general budget of the European Union for the financial year 2014, as definitively adopted on 20 November 2013 [4],

having regard to Draft amending budget No 2 of the European Union for the financial year 2014, which the Commission adopted on 15 April 2014,

having regard to the position on Draft amending budget No 2/2014, which the Council adopted on 14 July 2014 and forwarded to Parliament on 12 September 2014,

having regard to the resolution adopted by Parliament on 22 October 2014 on the Council position on Draft amending budget No 2/2014 of the European Union for the financial year 2014,

having regard to the amendment to the Draft amending budget No 2/2014 adopted by Parliament on 22 October 2014,

having regard to the letter of 22 October 2014 from the President of the Council stating that the Council was unable to approve all the amendments adopted by Parliament,

having regard to the letter to the President of the Council of 27 October 2014 convening the Conciliation Committee,

having regard to the Conciliation Committee meetings of 6, 14 and 17 November 2014,

having regard to the fact that the Conciliation Committee did not agree on a joint text within the 21-day time-limit referred to in Article 314(6) of the Treaty on the Functioning of the European Union,

having regard to Draft amending budget No 8 of the European Union for the financial year 2014, which the Commission adopted on 27 November 2014,

having regard to the position on Draft amending budget No 8/2014, which the Council adopted on 12 December 2014 and forwarded to Parliament on the same day,

having regard to Parliament's approval of 17 December 2014 of the Council position,

having regard to Rules 88 and 91 of Parliament's Rules of Procedure,

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[1] OJ L 298, 26.10.2012, p. 1.
[2] OJ L 347, 20.12.2013, p. 884.
[3] OJ C 373, 20.12.2013, p. 1.
[4] OJ L 51, 20.2.2014.

DECLARES:

Sole Article

The procedure under Article 314 of the Treaty on the Functioning of the European Union is complete and Amending budget No 7 of the European Union for the financial year 2014 has been definitively adopted.

Done at Strasbourg, 17 December 2014.

The President
M. SCHULZ

AMENDING BUDGET No 7 FOR THE FINANCIAL YEAR 2014

CONTENTS

Page

GENERAL STATEMENT OF REVENUE

A. Introduction and financing of the general budget 504

B. General statement of revenue by budget heading 516

— Title 1: Own resources 517

— Title 3: Surpluses, balances and adjustments 521

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2014 pursuant to Article 1 of Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources

EXPENDITURE

Description	Budget 2014 (1)	Budget 2013 (2)	Change (%)
1. Smart and inclusive growth	65 300 076 773	69 127 255 205	– 5,54
2. Sustainable growth: natural resources	56 443 752 595	57 814 298 094	– 2,37
3. Security and citizenship	1 665 510 850	1 894 151 766	– 12,07
4. Global Europe	6 840 903 616	6 731 869 945	+ 1,62
5. Administration	8 405 389 881	8 417 791 740	– 0,15
6. Compensation	28 600 000	75 000 000	– 61,87
Special instruments	350 000 000	390 465 192	– 10,36
Total expenditure (3)	**139 034 233 715**	**144 450 831 942**	**– 3,75**

(1) The figures in this column correspond to those in the 2014 budget (OJ L 51, 20.2.2014) plus Amending budgets No 1 to No 7/2014.

(2) The figures in this column correspond to those in the 2013 budget (OJ L 66, 8.3.2013, p. 1) plus amending budget No 1 to No 9/2013.

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

REVENUE

Description	Budget 2014 (1)	Budget 2013 (2)	Change (%)
Miscellaneous revenue (Titles 4 to 9)	5 545 428 277	3 067 967 007	+ 80,75
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 005 406 925	1 023 276 526	– 1,75
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	34 000 000	—
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	4 095 463 000	p.m.	—
Total revenue for Titles 3 to 9	**10 646 298 202**	**4 125 243 533**	**+ 158,08**
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	16 084 600 000	14 822 700 000	+ 8,51
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 689 735 350	14 680 052 250	+ 20,50
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	94 613 600 163	110 822 836 159	– 14,63
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom (3)	128 387 935 513	140 325 588 409	– 8,51
Total revenue (4)	**139 034 233 715**	**144 450 831 942**	**– 3,75**

(1) The figures in this column correspond to those in the 2014 budget (OJ L 51, 20.2.2014) plus Amending budgets No 1 to No 7/2014.

(2) The figures in this column correspond to those in the 2013 budget (OJ L 66, 8.3.2013, p. 1) plus amending budget No 1 to No 9/2013.

(3) The own resources for the 2014 budget are determined on the basis of the budget forecasts adopted at the 160th meeting of the Advisory Committee on Own Resources on 19 May 2014.

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

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base [1]	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 665 407 000	3 925 460 000	50	1 962 730 000	1 665 407 000	
Bulgaria	193 091 000	399 471 000	50	199 735 500	193 091 000	
Czech Republic	596 638 000	1 357 846 000	50	678 923 000	596 638 000	
Denmark	951 296 000	2 654 016 000	50	1 327 008 000	951 296 000	
Germany	12 418 967 000	29 002 636 000	50	14 501 318 000	12 418 967 000	
Estonia	87 147 000	186 046 000	50	93 023 000	87 147 000	
Ireland	655 428 000	1 434 183 000	50	717 091 500	655 428 000	
Greece	709 312 000	1 798 621 000	50	899 310 500	709 312 000	
Spain	4 756 829 000	10 283 204 000	50	5 141 602 000	4 756 829 000	
France	9 731 337 000	21 411 597 000	50	10 705 798 500	9 731 337 000	
Croatia	263 049 000	422 319 000	50	211 159 500	211 159 500	Croatia
Italy	6 042 837 000	15 763 695 000	50	7 881 847 500	6 042 837 000	
Cyprus	105 170 000	153 422 000	50	76 711 000	76 711 000	Cyprus
Latvia	88 567 000	246 154 000	50	123 077 000	88 567 000	
Lithuania	138 416 000	349 250 000	50	174 625 000	138 416 000	
Luxembourg	268 280 000	325 038 000	50	162 519 000	162 519 000	Luxembourg
Hungary	401 698 000	979 528 000	50	489 764 000	401 698 000	
Malta	51 049 000	70 431 000	50	35 215 500	35 215 500	Malta
Netherlands	2 743 653 000	6 249 242 000	50	3 124 621 000	2 743 653 000	
Austria	1 499 731 000	3 217 349 000	50	1 608 674 500	1 499 731 000	
Poland	1 750 837 000	3 931 784 000	50	1 965 892 000	1 750 837 000	
Portugal	767 138 000	1 655 525 000	50	827 762 500	767 138 000	
Romania	528 406 000	1 444 740 000	50	722 370 000	528 406 000	
Slovenia	177 308 000	352 303 000	50	176 151 500	176 151 500	Slovenia
Slovakia	230 006 000	725 821 000	50	362 910 500	230 006 000	
Finland	928 440 000	1 983 150 000	50	991 575 000	928 440 000	
Sweden	1 889 310 000	4 380 034 000	50	2 190 017 000	1 889 310 000	
United Kingdom	9 529 537 000	20 226 302 000	50	10 113 151 000	9 529 537 000	
Total	**59 168 884 000**	**134 929 167 000**		**67 464 583 500**	**58 965 784 500**	

[1] The base to be used does not exceed 50 % of GNI.

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	1 665 407 000	0,300	499 622 100
Bulgaria	193 091 000	0,300	57 927 300
Czech Republic	596 638 000	0,300	178 991 400
Denmark	951 296 000	0,300	285 388 800
Germany	12 418 967 000	0,300	3 725 690 100
Estonia	87 147 000	0,300	26 144 100
Ireland	655 428 000	0,300	196 628 400
Greece	709 312 000	0,300	212 793 600
Spain	4 756 829 000	0,300	1 427 048 700
France	9 731 337 000	0,300	2 919 401 100
Croatia	211 159 500	0,300	63 347 850
Italy	6 042 837 000	0,300	1 812 851 100
Cyprus	76 711 000	0,300	23 013 300
Latvia	88 567 000	0,300	26 570 100
Lithuania	138 416 000	0,300	41 524 800
Luxembourg	162 519 000	0,300	48 755 700
Hungary	401 698 000	0,300	120 509 400
Malta	35 215 500	0,300	10 564 650
Netherlands	2 743 653 000	0,300	823 095 900
Austria	1 499 731 000	0,300	449 919 300
Poland	1 750 837 000	0,300	525 251 100
Portugal	767 138 000	0,300	230 141 400
Romania	528 406 000	0,300	158 521 800
Slovenia	176 151 500	0,300	52 845 450
Slovakia	230 006 000	0,300	69 001 800
Finland	928 440 000	0,300	278 532 000
Sweden	1 889 310 000	0,300	566 793 000
United Kingdom	9 529 537 000	0,300	2 858 861 100
Total	**58 965 784 500**		**17 689 735 350**

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom (Chapter 1 4)

Member State	1 % of gross national income	Uniform rate of 'additional base', own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	3 925 460 000		2 752 569 449
Bulgaria	399 471 000		280 112 820
Czech Republic	1 357 846 000		952 134 378
Denmark	2 654 016 000		1 861 020 966
Germany	29 002 636 000		20 336 920 973
Estonia	186 046 000		130 457 204
Ireland	1 434 183 000		1 005 662 600
Greece	1 798 621 000		1 261 209 951
Spain	10 283 204 000		7 210 679 301
France	21 411 597 000		15 014 013 074
Croatia	422 319 000		296 134 052
Italy	15 763 695 000		11 053 651 104
Cyprus	153 422 000		107 580 948
Latvia	246 154 000	0,7 012 094 [1]	172 605 499
Lithuania	349 250 000		244 897 383
Luxembourg	325 038 000		227 919 701
Hungary	979 528 000		686 854 241
Malta	70 431 000		49 386 879
Netherlands	6 249 242 000		4 382 027 230
Austria	3 217 349 000		2 256 035 360
Poland	3 931 784 000		2 757 003 897
Portugal	1 655 525 000		1 160 869 691
Romania	1 444 740 000		1 013 065 268
Slovenia	352 303 000		247 038 175
Slovakia	725 821 000		508 952 508
Finland	1 983 150 000		1 390 603 421
Sweden	4 380 034 000		3 071 321 011
United Kingdom	20 226 302 000		14 182 873 079
Total	**134 929 167 000**		**94 613 600 163**

[1] Calculation of rate: (94 613 600 163) / (134 929 167 000) = 0,701209399469575.

TABLE 4.1

Correction of budgetary imbalances for the United Kingdom for the year 2013 pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)

Description	Coefficient [1] (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	15,5 861	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	6,1 166	
3. (1) – (2)	9,4 694	
4. Total allocated expenditure		**134 675 970 767**
5 Enlargement related expenditure [2]		31 337 201 043
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		103 338 769 725
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 458 490 768
8. United Kingdom's advantage [3]		883 513 735
9. Core United Kingdom's correction = (7) – (8)		5 574 977 032
10. Windfall gains deriving from traditional own resources [4]		32 794 702
11. Correction for the United Kingdom = (9) – (10)		5 542 182 331

[1] Rounded percentages.

[2] The amount of enlargement-related expenditure corresponds to total allocated expenditure in the ten Member States which joined the Union on 1 May 2004 and the two Member States which joined the Union on 1 January 2007, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

[3] The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

[4] These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 4.2

Correction of budgetary imbalances for the United Kingdom for the year 2011 pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 3 6)

Description	Coefficient [1] (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	14,9 811	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3 021	
3. (1) – (2)	7,6 790	
4. Total allocated expenditure		**116 702 674 481**
5. Enlargement related expenditure [2]		26 831 341 733
5a. Pre-accession expenditure		3 040 714 610
5b. Expenditure related to Art 4(1)(g)		23 790 627 123
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		89 871 332 749
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 554 788 119
8. United Kingdom's advantage [3]		358 708 861
9. Core United Kingdom's correction = (7) – (8)		4 196 079 257
10. Windfall gains deriving from traditional own resources [4]		7 667 508
11. Correction for the United Kingdom [5] = (9) – (10)		4 188 411 749

(1) Rounded percentages.

(2) The amount of enlargement-related expenditure corresponds to: (i) payments made to the 10 new Member States (which joined the EU on 1.5.2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2010, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for years 2007-2010 (5a); and (ii) total allocated expenditure in those Member States, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section (5b). This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

(3) The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

(4) These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

(5) Note: The difference of EUR – 213 410 778 between the provisional amount of the 2011 UK correction (EUR 4 188 411 749, as calculated above) and the previously budgeted amount of the 2011 UK correction (EUR 3 975 000 971, entered in the AB 4/2012) is financed in chapter 36 of the AB 3/2014.

TABLE 4.3

Correction of budgetary imbalances for the United Kingdom for the year 2010 pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 3 5)

Description	Coefficient (1) (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	15,4 336	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,7 118	
3. (1) – (2)	7,7 218	
4. Total allocated expenditure		**111 424 575 479**
5. Enlargement related expenditure (2)		23 861 206 535
5a. Pre-accession expenditure		2 970 699 609
5b. Expenditure related to Art 4(1)(g)		20 890 506 926
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		87 563 368 944
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 462 554 636
8. United Kingdom's advantage (3)		703 660 977
9. Core United Kingdom's correction = (7) – (8)		3 758 893 659
10. Windfall gains deriving from traditional own resources (4)		19 348 038
11. Correction for the United Kingdom (5) = (9) – (10)		3 739 545 621

(1) Rounded percentages.

(2) The amount of enlargement-related expenditure corresponds to: (i) payments made to the 10 new Member States (which joined the EU on 1.5.2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2009, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for years 2007-2009 (5a); and (ii) total allocated expenditure in those Member States, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section (5b). This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

(3) The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

(4) These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

(5) Note: The difference of EUR – 109 003 534 between the definitive amount of the 2010 UK correction (EUR 3 739 545 621, as calculated above) and the previously budgeted amount of the 2010 UK correction (EUR 3 630 542 087, entered in the AB 4/2012) is financed in chapter 35 of the AB 3/2014.

TABLE 5.1

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 542 182 331 (Chapter 1 5)

Member State	Percentage share of GNI base	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,91	3,42	5,46		1,53	4,95	274 500 044
Bulgaria	0,30	0,35	0,56		0,16	0,50	27 934 257
Czech Republic	1,01	1,18	1,89		0,53	1,71	94 951 620
Denmark	1,97	2,31	3,69		1,03	3,35	185 590 353
Germany	21,49	25,29	0,00	– 18,96	0,00	6,32	350 335 402
Estonia	0,14	0,16	0,26		0,07	0,23	13 009 847
Ireland	1,06	1,25	2,00		0,56	1,81	100 289 723
Greece	1,33	1,57	2,50		0,70	2,27	125 774 188
Spain	7,62	8,97	14,31		4,01	12,97	719 085 138
France	15,87	18,67	29,80		8,35	27,02	1 497 272 756
Croatia	0,31	0,37	0,59		0,16	0,53	29 531 974
Italy	11,68	13,74	21,94		6,15	19,89	1 102 325 579
Cyprus	0,11	0,13	0,21		0,06	0,19	10 728 512
Latvia	0,18	0,21	0,34		0,10	0,31	17 213 087
Lithuania	0,26	0,30	0,49		0,14	0,44	24 422 396
Luxembourg	0,24	0,28	0,45		0,13	0,41	22 729 297
Hungary	0,73	0,85	1,36		0,38	1,24	68 496 553
Malta	0,05	0,06	0,10		0,03	0,09	4 925 108
Netherlands	4,63	5,45	0,00	– 4,09	0,00	1,36	75 487 301
Austria	2,38	2,80	0,00	– 2,10	0,00	0,70	38 863 752
Poland	2,91	3,43	5,47		1,53	4,96	274 942 269
Portugal	1,23	1,44	2,30		0,65	2,09	115 767 753
Romania	1,07	1,26	2,01		0,56	1,82	101 027 954
Slovenia	0,26	0,31	0,49		0,14	0,44	24 635 887
Slovakia	0,54	0,63	1,01		0,28	0,92	50 755 299
Finland	1,47	1,73	2,76		0,77	2,50	138 677 954
Sweden	3,25	3,82	0,00	– 2,86	0,00	0,95	52 908 328
United Kingdom	14,99	0,00	0,00		0,00	0,00	0
Total	**100,00**	**100,00**	**100,00**	**– 28,02**	**28,02**	**100,00**	**5 542 182 331**

The calculations are made to 15 decimal places.

TABLE 5.2

Intermediate update of the financing of the 2011 UK correction (chapter 36)

Member State	Amount
	(1)
Belgium	8 101 453
Bulgaria	1 375 381
Czech Republic	5 056 538
Denmark	7 280 734
Germany	18 309 269
Estonia	885 630
Ireland	8 409 370
Greece	3 438 553
Spain	21 543 140
France	58 179 865
Croatia	—
Italy	37 543 615
Cyprus	479 335
Latvia	1 333 866
Lithuania	1 324 873
Luxembourg	– 29 470
Hungary	4 872 613
Malta	438 532
Netherlands	2 529 744
Austria	1 155 028
Poland	17 881 528
Portugal	5 178 017
Romania	305 779
Slovenia	1 156 634
Slovakia	1 786 552
Finland	1 891 154
Sweden	2 983 045
United Kingdom	– 213 410 778
Total	**0**

TABLE 5.3

Financing of the definitive 2010 UK correction (chapter 35)

Member State	Amount
	(1)
Belgium	4 520 547
Bulgaria	562 835
Czech Republic	2 556 272
Denmark	3 345 263
Germany	10 941 079
Estonia	334 638
Ireland	5 207 662
Greece	452 777
Spain	5 161 577
France	36 713 295
Croatia	—
Italy	25 185 874
Cyprus	919 896
Latvia	377 190
Lithuania	527 852
Luxembourg	– 467 949
Hungary	925 341
Malta	320 963
Netherlands	1 088 457
Austria	439 387
Poland	4 287 709
Portugal	2 496 000
Romania	– 392 307
Slovenia	896 466
Slovakia	913 354
Finland	822 308
Sweden	867 048
United Kingdom	– 109 003 534
Total	**0**

TABLE 6

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

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments					Total own resources ([2])
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	United Kingdom correction	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8) = (5) + (6) + (7)	(9)	(10) = (3) + (8)
Belgium	– 7 008 187	1 437 939 613	1 430 931 426	476 977 142	499 622 100	2 752 569 449	287 122 045	3 539 313 594	3,15	4 970 245 020
Bulgaria	400 000	59 648 930	60 048 930	20 016 310	57 927 300	280 112 820	29 872 473	367 912 593	0,33	427 961 523
Czech Republic	2 719 317	167 448 201	170 167 518	56 722 506	178 991 400	952 134 378	102 564 430	1 233 690 208	1,10	1 403 857 726
Denmark	– 5 037 845	310 359 235	305 321 390	101 773 797	285 388 800	1 861 020 966	196 216 349	2 342 626 115	2,09	2 647 947 505
Germany	– 44 722 930	3 401 939 670	3 357 216 740	1 119 072 243	3 725 690 100	20 336 920 973	379 585 752	24 442 196 825	21,76	27 799 413 565
Estonia	0	23 305 176	23 305 176	7 768 392	26 144 100	130 457 204	14 230 114	170 831 418	0,15	194 136 594
Ireland	– 1 628 671	235 618 407	233 989 736	77 996 579	196 628 400	1 005 662 600	113 906 755	1 316 197 755	1,17	1 550 187 491
Greece	492 476	111 905 910	112 398 386	37 466 129	212 793 600	1 261 209 951	129 665 518	1 603 669 069	1,43	1 716 067 455
Spain	748 762	1 044 215 608	1 044 964 370	348 321 457	1 427 048 700	7 210 679 301	745 789 855	9 383 517 856	8,36	10 428 482 226
France	– 35 571 563	1 455 392 829	1 419 821 266	473 273 755	2 919 401 100	15 014 013 074	1 592 165 916	19 525 580 090	17,39	20 945 401 356
Croatia	1 700 000	35 727 758	37 427 758	12 475 920	63 347 850	296 134 052	29 531 974	389 013 876	0,35	426 441 634
Italy	– 733 959	1 435 270 298	1 434 536 339	478 178 780	1 812 851 100	11 053 651 104	1 165 055 067	14 031 557 271	12,49	15 466 093 610
Cyprus	0	15 605 228	15 605 228	5 201 743	23 013 300	107 580 948	12 127 743	142 721 991	0,13	158 327 219
Latvia	– 37 322	22 175 850	22 138 528	7 379 509	26 570 100	172 605 499	18 924 143	218 099 742	0,19	240 238 270
Lithuania	747 545	54 720 963	55 468 508	18 489 503	41 524 800	244 897 383	26 275 121	312 697 304	0,28	368 165 812
Luxembourg	0	12 114 585	12 114 585	4 038 195	48 755 700	227 919 701	22 231 878	298 907 279	0,27	311 021 864
Hungary	1 556 690	89 730 060	91 286 750	30 428 917	120 509 400	686 854 241	74 294 507	881 658 148	0,79	972 944 898
Malta	0	9 342 604	9 342 604	3 114 201	10 564 650	49 386 879	5 684 602	65 636 131	0,06	74 978 735
Netherlands	– 8 805 676	1 970 981 343	1 962 175 667	654 058 556	823 095 900	4 382 027 230	79 105 502	5 284 228 632	4,71	7 246 404 299
Austria	– 3 287 560	173 300 162	170 012 602	56 670 868	449 919 300	2 256 035 360	40 458 167	2 746 412 827	2,45	2 916 425 429
Poland	8 893 006	382 020 084	390 913 090	130 304 364	525 251 100	2 757 003 897	297 111 506	3 579 366 503	3,19	3 970 279 593
Portugal	– 451 346	125 149 821	124 698 475	41 566 158	230 141 400	1 160 869 691	123 441 770	1 514 452 861	1,35	1 639 151 336
Romania	900 000	106 464 614	107 364 614	35 788 205	158 521 800	1 013 065 268	100 941 426	1 272 528 494	1,13	1 379 893 108
Slovenia	– 4 160	60 264 926	60 260 766	20 086 922	52 845 450	247 038 175	26 688 987	326 572 612	0,29	386 833 378
Slovakia	532 249	89 627 394	90 159 643	30 053 214	69 001 800	508 952 508	53 455 205	631 409 513	0,56	721 569 156
Finland	– 507 994	121 556 512	121 048 518	40 349 506	278 532 000	1 390 603 421	141 391 417	1 810 526 838	1,61	1 931 575 356
Sweden	– 409 989	459 635 560	459 225 571	153 075 190	566 793 000	3 071 321 011	56 758 421	3 694 872 432	3,29	4 154 098 003
United Kingdom	17 157	2 762 638 659	2 762 655 816	920 885 272	2 858 861 100	14 182 873 079	– 5 864 596 643	11 177 137 536	9,95	13 939 793 352
Total	**– 89 500 000**	**16 174 100 000**	**16 084 600 000**	**5 361 533 333**	**17 689 735 350**	**94 613 600 163**	**0**	**112 303 335 513**	**100,00**	**128 387 935 513**

([1]) p.m. (own resources + other revenue = total revenue = total expenditure); (128 387 935 513 + 10 646 298 202 = 139 034 233 715 = 139 034 233 715).

([2]) Total own resources as percentage of GNI: (128 387 935 513) / (13 492 916 700 000) = 0,95 %; own resources ceiling as percentage of GNI: 1,23 %.

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

Title	Heading	Budget 2014	Amending budget No 7/2014	New amount
1	OWN RESOURCES	129 393 342 438	– 1 005 406 925	124 290 661 280
3	SURPLUSES, BALANCES AND ADJUSTMENTS	4 095 463 000	1 005 406 925	5 100 869 925
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 274 999 230		1 274 999 230
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	53 752 047		53 752 047
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	60 000 000		60 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	3 973 000 000		3 973 000 000
8	BORROWING AND LENDING OPERATIONS	153 477 000		153 477 000
9	MISCELLANEOUS REVENUE	30 200 000		30 200 000
	GRAND TOTAL	**139 034 233 715**		**134 936 959 482**

TITLE 1

OWN RESOURCES

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM)
CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM
CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM

Article Item	Heading	Budget 2014	Amending budget No 7/2014	New amount
	CHAPTER 1 1			
1 1 0	***Production levies related to the marketing year 2005/2006 and previous years***	– 214 000 000		– 214 000 000
1 1 1	***Sugar storage levies***	p.m.		p.m.
1 1 3	***Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose***	p.m.		p.m.
1 1 7	***Production charge***	124 500 000		124 500 000
1 1 8	***One-off amounts on additional sugar quotas and supplementary isoglucose quotas***	p.m.		p.m.
1 1 9	***Surplus amount***	p.m.		p.m.
	CHAPTER 1 1 — TOTAL	– 89 500 000		– 89 500 000
	CHAPTER 1 2			
1 2 0	***Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom***	16 174 100 000		16 174 100 000
	CHAPTER 1 2 — TOTAL	16 174 100 000		16 174 100 000
	CHAPTER 1 3			
1 3 0	***Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom***	17 689 735 350		17 689 735 350
	CHAPTER 1 3 — TOTAL	17 689 735 350		17 689 735 350

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM
CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES
CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN

Article Item	Heading	Budget 2014	Amending budget No 7/2014	New amount
	CHAPTER 1 4			
1 4 0	***Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom***	95 619 007 088	– 1 005 406 925	90 516 325 930
	CHAPTER 1 4 — TOTAL	95 619 007 088	– 1 005 406 925	90 516 325 930
	CHAPTER 1 5			
1 5 0	***Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2007/436/EC, Euratom***	0,—		0,—
	CHAPTER 1 5 — TOTAL	0,—		0,—
	CHAPTER 1 6			
1 6 0	***Gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden pursuant to Article 2(5) of Decision 2007/436/EC, Euratom***	p.m.		p.m.
	CHAPTER 1 6 — TOTAL	p.m.		p.m.
	Title 1 — Total	**129 393 342 438**	**– 1 005 406 925**	**124 290 661 280**

TITLE 1

OWN RESOURCES

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM

1 4 0 Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom

Budget 2014	Amending budget No 7/2014	New amount
95 619 007 088	– 1 005 406 925	90 516 325 930

Remarks

The GNI-based resource is an 'additional' resource, providing the revenue required to cover expenditure in excess of the amount yielded by traditional own resources, VAT-based payments and other revenue in any particular year. By implication, the GNI-based resource ensures that the general budget of the Union is always balanced *ex ante*.

The GNI call rate is determined by the additional revenue needed to finance the budgeted expenditure not covered by the other resources (VAT-based payments, traditional own resources and other revenue). Thus a call rate is applied to the GNI of each of the Member States.

The rate to be applied to the Member States' gross national income for this financial year is 0,7012 %.

Legal basis

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

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM *(cont'd)*

1 4 0 *(cont'd)*

Member State	Budget 2014	Amending budget No 7/2014	New amount
Belgium	2 781 819 498	– 29 250 049	2 752 569 449
Bulgaria	283 089 426	– 2 976 606	280 112 820
Czech Republic	962 252 189	– 10 117 811	952 134 378
Denmark	1 880 797 016	– 19 776 050	1 861 020 966
Germany	20 553 030 295	– 216 109 322	20 336 920 973
Estonia	131 843 501	– 1 386 297	130 457 204
Ireland	1 016 349 226	– 10 686 626	1 005 662 600
Greece	1 274 612 139	– 13 402 188	1 261 209 951
Spain	7 287 303 242	– 76 623 941	7 210 679 301
France	15 173 558 770	– 159 545 696	15 014 013 074
Croatia	299 280 907	– 3 146 855	296 134 052
Italy	11 171 112 202	– 117 461 098	11 053 651 104
Cyprus	108 724 152	– 1 143 204	107 580 948
Latvia	174 439 683	– 1 834 184	172 605 499
Lithuania	247 499 773	– 2 602 390	244 897 383
Luxembourg	230 341 679	– 2 421 978	227 919 701
Hungary	694 153 065	– 7 298 824	686 854 241
Malta	49 911 687	– 524 808	49 386 879
Netherlands	4 428 592 634	– 46 565 404	4 382 027 230
Austria	2 280 009 013	– 23 973 653	2 256 035 360
Poland	2 786 301 068	– 29 297 171	2 757 003 897
Portugal	1 173 205 618	– 12 335 927	1 160 869 691
Romania	1 023 830 558	– 10 765 290	1 013 065 268
Slovenia	249 663 314	– 2 625 139	247 038 175
Slovakia	514 360 867	– 5 408 359	508 952 508
Finland	1 405 380 602	– 14 777 181	1 390 603 421
Sweden	3 103 958 258	– 32 637 247	3 071 321 011
United Kingdom	14 333 586 706	– 150 713 627	14 182 873 079
Article 1 4 0 — Total	95 619 007 088	– 1 005 406 925	94 613 600 163

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR
CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) NO 1150/2000
CHAPTER 3 2 — BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) NO 1150/2000
CHAPTER 3 4 — ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE

Article Item	Heading	Budget 2014	Amending budget No 7/2014	New amount
	CHAPTER 3 0			
3 0 0	***Surplus available from the preceding financial year***	p.m.	1 005 406 925	1 005 406 925
3 0 2	***Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions***	p.m.		p.m.
	CHAPTER 3 0 — TOTAL	p.m.	1 005 406 925	1 005 406 925
	CHAPTER 3 1			
3 1 0	***Application for 1995 and subsequent financial years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000***			
3 1 0 3	Application for 1995 and subsequent years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000	– 80 683 434		– 80 683 434
	Article 3 1 0 — Total	– 80 683 434		– 80 683 434
	CHAPTER 3 1 — TOTAL	– 80 683 434		– 80 683 434
	CHAPTER 3 2			
3 2 0	***Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000***			
3 2 0 3	Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000	4 176 146 434		4 176 146 434
	Article 3 2 0 — Total	4 176 146 434		4 176 146 434
	CHAPTER 3 2 — TOTAL	4 176 146 434		4 176 146 434
	CHAPTER 3 4			
3 4 0	***Adjustment for the impact of the non-participation of certain Member States in certain policies in the area of freedom, security and justice***	p.m.		p.m.
	CHAPTER 3 4 — TOTAL	p.m.		p.m.

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

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

Article Item	Heading	Budget 2014	Amending budget No 7/2014	New amount
	CHAPTER 3 5			
3 5 0	***Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom***			
3 5 0 4	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	0,—		0,—
	Article 3 5 0 — Total	0,—		0,—
	CHAPTER 3 5 — TOTAL	0,—		0,—
	CHAPTER 3 6			
3 6 0	***Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom***			
3 6 0 4	Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom	0,—		0,—
	Article 3 6 0 — Total	0,—		0,—
	CHAPTER 3 6 — TOTAL	0,—		0,—
	Title 3 — Total	**4 095 463 000**	**1 005 406 925**	**5 100 869 925**

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

3 0 0 Surplus available from the preceding financial year

Budget 2014	Amending budget No 7/2014	New amount
p.m.	1 005 406 925	1 005 406 925

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 15 of Regulation (EC, Euratom) No 1150/2000.

After the closure of the accounts for each financial year, any discrepancy in relation to the estimates is entered in the budget for the following financial year through an amending budget that must be presented by the Commission within 15 days following the submission of the provisional accounts.

A deficit is entered in Article 27 02 01 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1).

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

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 18 thereof.