



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 15 May 2012

**9916/12
ADD 1**

BUDGET 11

ADDENDUM TO THE EXPLANATORY MEMORANDUM

Subject : Draft amending budget No 2 to the general budget for 2012: Council position of
15 May 2012
- Technical annex

VOLUME 3

SECTION III

COMMISSION

EXPENDITURE

Figures

Title	Heading	Budget 2012		DAB No 2/2012 Council position		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	Economic and financial affairs <i>40 01 40</i>	610 876 707	510 674 444			610 876 707	510 674 444
		329 267	329 267			329 267	329 267
		611 205 974	511 003 711			611 205 974	511 003 711
02	Enterprise <i>40 01 40</i>	1 148 387 855	1 078 900 247			1 148 387 855	1 078 900 247
		52 383	52 383			52 383	52 383
		1 148 440 238	1 078 952 630			1 148 440 238	1 078 952 630
03	Competition <i>40 01 40</i>	91 734 206	91 734 206			91 734 206	91 734 206
		14 967	14 967			14 967	14 967
		91 749 173	91 749 173			91 749 173	91 749 173
04	Employment and social affairs <i>40 01 40</i>	11 581 076 153	9 074 731 712			11 581 076 153	9 074 731 712
		16 966	16 966			16 966	16 966
		11 581 093 119	9 074 748 678			11 581 093 119	9 074 748 678
05	Agriculture and rural development <i>40 01 40</i>	58 586 881 323	55 879 670 842			58 586 881 323	55 879 670 842
		498 392	498 392			498 392	498 392
		58 587 379 715	55 880 169 234			58 587 379 715	55 880 169 234
06	Mobility and transport <i>40 01 40</i>	1 664 247 628	1 079 420 609			1 664 247 628	1 079 420 609
		59 867	59 867			59 867	59 867
		1 664 307 495	1 079 480 476			1 664 307 495	1 079 480 476
07	Environment and climate action <i>40 01 40, 40 02 41</i>	488 335 603	388 770 703			488 335 603	388 770 703
		4 273 840	4 273 840			4 273 840	4 273 840
		492 609 443	393 044 543			492 609 443	393 044 543
08	Research <i>40 01 40</i>	6 580 024 910	4 217 590 729			6 580 024 910	4 217 590 729
		4 490	4 490			4 490	4 490
		6 580 029 400	4 217 595 219			6 580 029 400	4 217 595 219
09	Information society and media <i>40 01 40, 40 02 41</i>	1 677 451 177	1 356 450 156			1 677 451 177	1 356 450 156
		416 680	416 680			416 680	416 680
		1 677 867 857	1 356 866 836			1 677 867 857	1 356 866 836
10	Direct research	410 893 864	404 081 551			410 893 864	404 081 551
11	Maritime affairs and fisheries <i>40 01 40, 40 02 41</i>	913 873 159	685 624 620			913 873 159	685 624 620
		119 219 779	120 819 779			119 219 779	120 819 779
		1 033 092 938	806 444 399			1 033 092 938	806 444 399
12	Internal market <i>40 01 40</i>	101 005 521	97 680 011			101 005 521	97 680 011
		97 284	97 284			97 284	97 284
		101 102 805	97 777 295			101 102 805	97 777 295
13	Regional policy <i>40 01 40</i>	42 045 447 275	35 538 190 839	18 061 682	18 061 682	42 063 508 957	35 556 252 521
		16 463	16 463			16 463	16 463
		42 045 463 738	35 538 207 302			42 063 525 420	35 556 268 984
14	Taxation and customs union <i>40 01 40</i>	142 810 235	110 215 126			142 810 235	110 215 126
		151 912	151 912			151 912	151 912
		142 962 147	110 367 038			142 962 147	110 367 038
15	Education and culture <i>40 01 40</i>	2 696 893 431	2 112 018 336			2 696 893 431	2 112 018 336
		29 933	29 933			29 933	29 933
		2 696 923 364	2 112 048 269			2 696 923 364	2 112 048 269
16	Communication <i>40 01 40, 40 02 41</i>	254 388 869	245 003 869			254 388 869	245 003 869
		7 805 987	7 905 987			7 805 987	7 905 987
		262 194 856	252 909 856			262 194 856	252 909 856
17	Health and consumer protection <i>40 01 40</i>	686 380 880	591 324 297			686 380 880	591 324 297
		280 045	280 045			280 045	280 045
		686 660 925	591 604 342			686 660 925	591 604 342

Title	Heading	Budget 2012		DAB No 1/2012 Council position		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
18	Home affairs <i>40 01 40, 40 02 41</i>	1 249 268 924 <i>14 779 662</i> 1 264 048 586	740 261 722 <i>15 699 634</i> 755 961 356			1 249 268 924 <i>14 779 662</i> 1 264 048 586	740 261 722 <i>15 699 634</i> 755 961 356
19	External relations <i>40 01 40</i>	4 817 156 439 <i>16 345</i> 4 817 172 784	3 276 409 777 <i>16 345</i> 3 276 426 122			4 817 156 439 <i>16 345</i> 4 817 172 784	3 276 409 777 <i>16 345</i> 3 276 426 122
20	Trade <i>40 01 40</i>	104 305 507 <i>37 417</i> 104 342 924	101 676 083 <i>37 417</i> 101 713 500			104 305 507 <i>37 417</i> 104 342 924	101 676 083 <i>37 417</i> 101 713 500
21	Development and relations with African, Caribbean and Pacific (ACP) States <i>40 01 40, 40 02 41</i>	1 497 912 576 <i>29 933</i> 1 497 942 509	1 309 859 220 <i>29 933</i> 1 309 889 153			1 497 912 576 <i>29 933</i> 1 497 942 509	1 309 859 220 <i>29 933</i> 1 309 889 153
22	Enlargement <i>40 01 40</i>	1 087 530 479 <i>8 082</i> 1 087 538 561	921 317 913 <i>8 082</i> 921 325 995			1 087 530 479 <i>8 082</i> 1 087 538 561	921 317 913 <i>8 082</i> 921 325 995
23	Humanitarian aid <i>40 01 40</i>	899 720 579 <i>13 470</i> 899 734 049	842 147 753 <i>13 470</i> 842 161 223			899 720 579 <i>13 470</i> 899 734 049	842 147 753 <i>13 470</i> 842 161 223
24	Fight against fraud	78 842 000	74 068 792			78 842 000	74 068 792
25	Commission's policy coordination and legal advice	194 061 667	193 061 667			194 061 667	193 061 667
26	Commission's administration <i>40 01 40</i>	1 015 969 713 <i>1 502 275</i> 1 017 471 988	999 321 141 <i>1 502 275</i> 1 000 823 416			1 015 969 713 <i>1 502 275</i> 1 017 471 988	999 321 141 <i>1 502 275</i> 1 000 823 416
27	Budget <i>40 01 40</i>	68 585 186 <i>100 293</i> 68 685 479	68 585 186 <i>100 293</i> 68 685 479			68 585 186 <i>100 293</i> 68 685 479	68 585 186 <i>100 293</i> 68 685 479
28	Audit	11 809 925	11 809 925			11 809 925	11 809 925
29	Statistics <i>40 01 40</i>	134 296 280 <i>29 933</i> 134 326 213	121 927 987 <i>29 933</i> 121 957 920			134 296 280 <i>29 933</i> 134 326 213	121 927 987 <i>29 933</i> 121 957 920
30	Pensions and related expenditure	1 334 531 857	1 334 531 857			1 334 531 857	1 334 531 857
31	Language services	399 036 112	399 036 112			399 036 112	399 036 112
32	Energy <i>40 01 40</i>	718 266 162 <i>23 947</i> 718 290 109	1 338 527 629 <i>23 947</i> 1 338 551 576		-18 061 682	718 266 162 <i>23 947</i> 718 290 109	1 320 465 947 <i>23 947</i> 1 320 489 894
33	Justice <i>40 01 40</i>	217 680 614 <i>6 413</i> 217 687 027	187 145 069 <i>6 413</i> 187 151 482			217 680 614 <i>6 413</i> 217 687 027	187 145 069 <i>6 413</i> 187 151 482
40	Reserves	908 753 025	242 436 077			908 753 025	242 436 077
TOTAL	<i>40 01 40, 40 02 41</i>	144 268 619 816 <i>149 816 025</i> 144 418 435 841	125 471 770 130 <i>152 435 997</i> 125 624 206 127	18 061 682		144 286 681 498 <i>149 816 025</i> 144 436 497 523	125 471 770 130 <i>152 435 997</i> 125 624 206 127

TITLE 13 — REGIONAL POLICY

Figures

Title Chapter	Heading	FF	Budget 2012		DAB No. 2/2012 Council position		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 01	Administrative expenditure of the 'Regional policy' policy area <i>40 01 40</i>		89 826 606 <i>16 463</i> 89 843 069	89 826 606 <i>16 463</i> 89 843 069			89 826 606 <i>16 463</i> 89 843 069	89 826 606 <i>16 463</i> 89 843 069
13 03	European Regional Development Fund and other regional operations	1	29 611 464 423	26 235 431 887			29 611 464 423	26 235 431 887
13 04	Cohesion Fund	1	11 788 814 578	8 757 388 636			11 788 814 578	8 757 388 636
13 05	Pre-accession operations related to the structural policies		555 341 668	455 543 710			555 341 668	455 543 710
13 06	Solidarity Fund		p.m.	p.m.	18 061 682	18 061 682	18 061 682	18 061 682
	Title 13 — Total <i>40 01 40</i>		42 045 447 275 <i>16 463</i> 42 045 463 738	35 538 190 839 <i>16 463</i> 35 538 207 302	18 061 682	18 061 682	42 063 508 957 <i>16 463</i> 42 063 525 420	35 556 252 521 <i>16 463</i> 35 556 268 984

CHAPTER 13 06 — SOLIDARITY FUND

Figures

Title Chapter Article Item	Heading	FF	Budget 2012		DAB No. 2/2012 Council position		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 06	Solidarity Fund							
13 06 01	<i>European Union Solidarity Fund — Member States</i>	3.2	p.m.	p.m.	18 061 682	18 061 682	18 061 682	18 061 682
13 06 02	<i>European Union Solidarity Fund — Countries negotiating for accession</i>	4	p.m.	p.m.			p.m.	p.m.
	Chapter 13 06 — Total		p.m.	p.m.	18 061 682	18 061 682	18 061 682	18 061 682

Article 13 06 01 — European Union Solidarity Fund — Member States

Figures

Budget 2012		DAB No. 2/2012 Council position		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
p.m.	p.m.	18 061 682	18 061 682	18 061 682	18 061 682

Remarks

This article is intended to record appropriations resulting from the mobilisation of the European Union Solidarity Fund in the event of major disasters in the Member States. Assistance should be provided mainly in connection with natural disasters, but may also be provided, where warranted by the urgency of the situation, to the Member States concerned, with a deadline being laid down for use of the financial assistance awarded and provision being made for beneficiary states to substantiate the use made of the assistance they receive. Assistance received which is subsequently offset by third-party payments, under the 'polluter pays' principle, for example, or received in excess of the final valuation of damage should be recovered.

Allocation of the appropriations will be decided on in an amending budget with the sole purpose of mobilising the European Union Solidarity Fund.

Legal basis

Council Regulation (EC) No 2012/2002 of 11 November 2002 establishing the European Union Solidarity Fund (OJ L 311, 14.11.2002, p. 3).

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 6 April 2005, establishing the European Union Solidarity Fund (COM(2005) 108 final).

Interinstitutional Agreement of 17 May 2006 between the European Parliament, the Council and the Commission on budgetary discipline and sound financial management (OJ C 139, 14.6.2006, p. 1).

TITLE 32 — ENERGY

Figures

Title Chapter	Heading	FF	Budget 2012		DAB No. 2/2012 Council position		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
32 01	Administrative expenditure of the 'Energy' policy area		78 101 468	78 101 468			78 101 468	78 101 468
	40 01 40		23 947	23 947			23 947	23 947
			78 125 415	78 125 415			78 125 415	78 125 415
32 03	Trans-European networks	1	21 129 600	18 145 022			21 129 600	18 145 022
32 04	Conventional and renewable energies		144 450 237	874 516 822		-18 061 682	144 450 237	856 455 140
32 05	Nuclear energy	1	282 496 400	227 357 119			282 496 400	227 357 119
32 06	Research related to energy	1	192 088 457	140 407 198			192 088 457	140 407 198
	Title 32 — Total		718 266 162	1 338 527 629		-18 061 682	718 266 162	1 320 465 947
	40 01 40		23 947	23 947			23 947	23 947
			718 290 109	1 338 551 576			718 290 109	1 320 489 894

CHAPTER 32 04 — CONVENTIONAL AND RENEWABLE ENERGIES

Figures

Title Chapter Article Item	Heading	FF	Budget 2012		DAB No. 2/2012 Council position		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
32 04	Conventional and renewable energies							
32 04 01	<i>Completion of the 'Intelligent Energy — Europe' programme (2003 to 2006)</i>	1.1	—	453 626			—	453 626
32 04 02	<i>Completion of the 'Intelligent Energy — Europe' programme (2003 to 2006): external strand — Coopener</i>	4	—	p.m.			—	p.m.
32 04 03	<i>Support activities to the European energy policy and internal energy market</i>	1.1	3 720 000	3 765 092			3 720 000	3 765 092
32 04 04	<i>Completion of the Energy framework programme (1999 to 2002) — Conventional and renewable energy</i>	1.1	—	p.m.			—	p.m.
32 04 05	<i>European Strategic Energy Technology Plan (SET-Plan)</i>	1.1	p.m.	p.m.			p.m.	p.m.
32 04 06	<i>Competitiveness and Innovation Framework Programme — 'Intelligent Energy — Europe' programme</i>	1.1	129 813 600	71 854 285			129 813 600	71 854 285
32 04 07	<i>Pilot project — Energy security — Biofuels</i>	1.1	—	p.m.			—	p.m.
32 04 10	<i>Agency for the Cooperation of Energy Regulators</i>							
32 04 10 01	Agency for the Cooperation of Energy Regulators — Contribution to Titles 1 and 2	1.1	6 864 725	6 864 725			6 864 725	6 864 725
32 04 10 02	Agency for the Cooperation of Energy Regulators — Contribution to Title 3	1.1	377 125	377 125			377 125	377 125
	<i>Article 32 04 10 — Subtotal</i>		7 241 850	7 241 850			7 241 850	7 241 850
32 04 11	<i>Energy Community</i>	4	2 724 787	2 600 970			2 724 787	2 600 970
32 04 12	<i>Pilot project — European framework programme for the development and exchange of experience on sustainable urban development</i>	1.1	—	p.m.			—	p.m.
32 04 13	<i>Preparatory action — European islands for a common energy policy</i>	1.1	—	2 000 000			—	2 000 000
32 04 14	<i>Energy projects to aid economic recovery</i>							
32 04 14 01	Energy projects to aid economic recovery — Energy networks	1.1	p.m.	544 350 645		-18 061 682	p.m.	526 288 963
32 04 14 02	Energy projects to aid economic recovery — Carbon Capture and Storage (CCS)	1.1	p.m.	124 293 397			p.m.	124 293 397
32 04 14 03	Energy projects to aid economic recovery — European offshore wind grid system	1.1	p.m.	73 487 337			p.m.	73 487 337
32 04 14 04	Energy projects to aid economic recovery — Energy efficiency and renewable initiatives	1.1	p.m.	43 548 052			p.m.	43 548 052
	<i>Article 32 04 14 — Subtotal</i>		p.m.	785 679 431		-18 061 682	p.m.	767 617 749
32 04 16	<i>Security of energy installations and infrastructures</i>	1.1	250 000	571 568			250 000	571 568
32 04 17	<i>Pilot project — Supporting the preservation of natural resources and combating climate change through the increased use of solar energy (solar thermal and photovoltaic)</i>	2	p.m.	p.m.			p.m.	p.m.
32 04 18	<i>Pilot project — Energy security — Shale Gas</i>	1.1	200 000	100 000			200 000	100 000
32 04 19	<i>Preparatory action — Cooperation mechanisms implementing the renewable energy sources Directive 2009/28/EC</i>	2	500 000	250 000			500 000	250 000
	Chapter 32 04 — Total		144 450 237	874 516 822		-18 061 682	144 450 237	856 455 140

Article 32 04 14 — Energy projects to aid economic recovery

Item 32 04 14 01 — Energy projects to aid economic recovery — Energy networks

Figures

Budget 2012		DAB No. 2/2012 Council position		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
p.m.	544 350 645		-18 061 682	p.m.	526 288 963

Remarks

This appropriation is intended to cover the costs of gas and electricity infrastructure projects having the highest Union added value.

It should serve to adapt and develop energy networks of particular importance to the Union in support of the operation of the internal energy market and, in particular, to increase interconnection capacity, security and diversification of supply and to overcome environmental, technical and financial obstacles. Special Union support is necessary to develop energy networks more intensively and to accelerate their construction, notably where the diversity of routes and sources of supply is low.

This appropriation should also serve to promote connection and integration of renewable energy resources and to strengthen economic and social cohesion with less-favoured and island regions of the Union.

It is intended to cover the financing of the second step of the economic recovery plan as agreed between the two arms of the budgetary authority on 2 April 2009. Its financing is conditional on an agreement by the budgetary authority and should be made available as provided for in points 21, 22 and 23 of the Interinstitutional Agreement of 17 May 2006 on budgetary discipline and sound financial management (OJ C 139, 14.6.2006, p. 1), without prejudice to the financial envelopes of the codecision programmes and the European Parliament's priorities.

If the Commission's annual report to the European Parliament and to the Council on the implementation of the economic recovery plan identifies serious risks for implementing the priority projects, the Commission shall recommend measures to offset those risks, and shall where appropriate and consistent with the economic recovery plan, make additional proposals for the projects already referred to in Regulation (EC) No 663/2009.

Legal basis

Regulation (EC) No 663/2009 of the European Parliament and of the Council of 13 July 2009 establishing a programme to aid economic recovery by granting Community financial assistance to projects in the field of energy (OJ L 200, 31.7.2009, p. 31).

TOTAL REVENUE

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

2. FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2012 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 2012 ¹	Budget 2011 ²	Change (%)
1. Sustainable growth	55 318 662 427	53 629 039 384	+ 3,15
2. Preservation and management of natural resources	57 034 220 262	55 945 938 309	+ 1,95
3. Citizenship, freedom, security and justice	1 502 339 740	1 738 083 206	- 13,56
4. EU as a global player	6 955 083 523	7 242 528 574	- 3,97
5. Administration	8 277 736 996	8 171 544 289	+ 1,30
Total expenditure³	129 088 042 948	126 727 133 762	+ 1,86

REVENUE

Description	Budget 2012 ¹	Budget 2011 ²	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 575 719 138	2 083 368 232	- 24,37
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	p.m.	4 539 394 283	—
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.	p.m.	—
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	1 814 882 000	—
Total revenue for Titles 3 to 9	1 575 719 138	8 437 644 515	- 81,33
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	19 294 600 000	16 667 000 000	+ 15,77
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	14 498 917 425	14 125 977 050	+ 2,64
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	93 718 806 385	87 496 512 197	+ 7,11
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom ⁴	127 512 323 810	118 289 489 247	+ 7,80
Total revenue³	129 088 042 948	126 727 133 762	+ 1,86

¹ The figures in this column correspond to those in the 2012 budget (OJ L 56, 29.2.2012, p. 1) plus AB No 1/2012 and Council's position on DAB No 2/2012.

² The figures in this column correspond to those in the 2011 budget (OJ L 68, 15.3.2011, p. 1) plus Amending Budget No 1/2011 to Amending Budget No 7/2011.

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".

⁴ The own resources for the 2012 budget are determined on the basis of the budget forecasts adopted at the 151st meeting of the Advisory Committee on Own Resources on 17 May 2011.

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	1 697 259 000	3 858 487 000	50	1 929 243 500	1 697 259 000	
Bulgaria	180 007 000	393 723 000	50	196 861 500	180 007 000	
Czech Republic	706 749 000	1 510 798 000	50	755 399 000	706 749 000	
Denmark	993 674 000	2 543 328 000	50	1 271 664 000	993 674 000	
Germany	11 362 785 000	27 032 865 000	50	13 516 432 500	11 362 785 000	
Estonia	76 787 000	155 139 000	50	77 569 500	76 787 000	
Ireland	646 891 000	1 288 774 000	50	644 387 000	644 387 000	Ireland
Greece	1 008 319 000	2 205 629 000	50	1 102 814 500	1 008 319 000	
Spain	5 387 545 000	10 857 848 000	50	5 428 924 000	5 387 545 000	
France	9 662 949 000	21 150 397 000	50	10 575 198 500	9 662 949 000	
Italy	5 901 930 000	16 246 488 000	50	8 123 244 000	5 901 930 000	
Cyprus	154 750 000	186 290 000	50	93 145 000	93 145 000	Cyprus
Latvia	65 052 000	195 565 000	50	97 782 500	65 052 000	
Lithuania	126 059 000	313 038 000	50	156 519 000	126 059 000	
Luxembourg	228 808 000	335 005 000	50	167 502 500	167 502 500	Luxembourg
Hungary	460 966 000	1 096 923 000	50	548 461 500	460 966 000	
Malta	45 081 000	63 619 000	50	31 809 500	31 809 500	Malta
Netherlands	2 848 613 000	6 365 726 000	50	3 182 863 000	2 848 613 000	
Austria	1 359 963 000	3 041 969 000	50	1 520 984 500	1 359 963 000	
Poland	1 931 300 000	3 987 640 000	50	1 993 820 000	1 931 300 000	
Portugal	833 911 000	1 632 634 000	50	816 317 000	816 317 000	Portugal
Romania	517 803 000	1 409 694 000	50	704 847 000	517 803 000	
Slovenia	187 721 000	376 967 000	50	188 483 500	187 721 000	
Slovakia	227 095 000	734 482 000	50	367 241 000	227 095 000	
Finland	877 129 000	2 026 935 000	50	1 013 467 500	877 129 000	
Sweden	1 736 383 000	4 116 381 000	50	2 058 190 500	1 736 383 000	
United Kingdom	8 338 523 000	18 182 819 000	50	9 091 409 500	8 338 523 000	
Total	57 564 052 000	131 309 163 000		65 654 581 500	57 407 772 000	

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 ¹ (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	1 697 259 000	0.300	509 177 700
Bulgaria	180 007 000	0.300	54 002 100
Czech Republic	706 749 000	0.300	212 024 700
Denmark	993 674 000	0.300	298 102 200
Germany	11 362 785 000	0.150	1 704 417 750
Estonia	76 787 000	0.300	23 036 100
Ireland	644 387 000	0.300	193 316 100
Greece	1 008 319 000	0.300	302 495 700
Spain	5 387 545 000	0.300	1 616 263 500
France	9 662 949 000	0.300	2 898 884 700
Italy	5 901 930 000	0.300	1 770 579 000
Cyprus	93 145 000	0.300	27 943 500
Latvia	65 052 000	0.300	19 515 600
Lithuania	126 059 000	0.300	37 817 700
Luxembourg	167 502 500	0.300	50 250 750
Hungary	460 966 000	0.300	138 289 800
Malta	31 809 500	0.300	9 542 850
Netherlands	2 848 613 000	0.100	284 861 300
Austria	1 359 963 000	0.225	305 991 675
Poland	1 931 300 000	0.300	579 390 000
Portugal	816 317 000	0.300	244 895 100
Romania	517 803 000	0.300	155 340 900
Slovenia	187 721 000	0.300	56 316 300
Slovakia	227 095 000	0.300	68 128 500
Finland	877 129 000	0.300	263 138 700
Sweden	1 736 383 000	0.100	173 638 300
United Kingdom	8 338 523 000	0.300	2 501 556 900
Total	57 407 772 000		14 498 917 425

¹ For the period 2007-2013 only, the rate of call of the VAT resource for Austria shall be fixed at 0,225 %, for Germany at 0,15 % and for the Netherlands and Sweden at 0,10 %.

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	3 858 487 000		2 753 903 748
Bulgaria	393 723 000		281 010 470
Czech Republic	1 510 798 000		1 078 296 305
Denmark	2 543 328 000		1 815 240 147
Germany	27 032 865 000		19 294 067 399
Estonia	155 139 000		110 726 788
Ireland	1 288 774 000		919 831 931
Greece	2 205 629 000		1 574 215 481
Spain	10 857 848 000		7 749 531 954
France	21 150 397 000		15 095 595 129
Italy	16 246 488 000		11 595 546 179
Cyprus	186 290 000		132 960 077
Latvia	195 565 000	0.7137263 ¹	139 579 889
Lithuania	313 038 000		223 423 461
Luxembourg	335 005 000		239 101 888
Hungary	1 096 923 000		782 902 822
Malta	63 619 000		45 406 555
Netherlands	6 365 726 000		4 543 386 226
Austria	3 041 969 000		2 171 133 356
Poland	3 987 640 000		2 846 083 644
Portugal	1 632 634 000		1 165 253 865
Romania	1 409 694 000		1 006 135 718
Slovenia	376 967 000		269 051 272
Slovakia	734 482 000		524 219 139
Finland	2 026 935 000		1 446 676 869
Sweden	4 116 381 000		2 937 969 485
United Kingdom	18 182 819 000		12 977 556 588
Total	131 309 163 000		93 718 806 385

¹ Calculation of rate: (93 718 806 385) / (131 309 163 000) = 0.713726325290795.

TABLE 4

Calculation of the gross reduction in GNI contribution for the Netherlands and Sweden and its financing, pursuant to Article 2(5) of Decision 2007/436/EC, Euratom (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction in favour of the Netherlands and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		2.94	24 892 630	24 892 630
Bulgaria		0.30	2 540 063	2 540 063
Czech Republic		1.15	9 746 757	9 746 757
Denmark		1.94	16 408 018	16 408 018
Germany		20.59	174 399 734	174 399 734
Estonia		0.12	1 000 863	1 000 863
Ireland		0.98	8 314 392	8 314 392
Greece		1.68	14 229 388	14 229 388
Spain		8.27	70 048 284	70 048 284
France		16.11	136 449 600	136 449 600
Italy		12.37	104 812 538	104 812 538
Cyprus		0.14	1 201 831	1 201 831
Latvia		0.15	1 261 667	1 261 667
Lithuania		0.24	2 019 532	2 019 532
Luxembourg		0.26	2 161 250	2 161 250
Hungary		0.84	7 076 685	7 076 685
Malta		0.05	410 431	410 431
Netherlands	- 678 824 017	4.85	41 067 824	- 637 756 193
Austria		2.32	19 624 949	19 624 949
Poland		3.04	25 725 847	25 725 847
Portugal		1.24	10 532 769	10 532 769
Romania		1.07	9 094 495	9 094 495
Slovenia		0.29	2 431 964	2 431 964
Slovakia		0.56	4 738 435	4 738 435
Finland		1.54	13 076 562	13 076 562
Sweden	- 168 303 475	3.13	26 556 407	- 141 747 068
United Kingdom		13.85	117 304 577	117 304 577
Total	- 847 127 492	100.00	847 127 492	0
EU GDP price deflator, in EUR (spring 2011 economic forecast): (a) 2004 EU25 = 107.3995 / (b) 2006 EU25 = 112.1888 / (c) 2006 EU27 = 112.5311 / (d) 2012 EU27 = 120.8724				
Lump-sum for the Netherlands: in 2012 prices: 605 000 000 EUR × [(b/a) × (d/c)] = 678 824 017 EUR				
Lump-sum for Sweden: in 2012 prices: 150 000 000 EUR × [(b/a) × (d/c)] = 168 303 475 EUR				

TABLE 5

Correction of budgetary imbalances for the United Kingdom for the year 2011 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	15.0054	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7.6164	
3. (1) – (2)	7.3890	
4. Total allocated expenditure		114 982 094 901
5. Enlargement related expenditure ² = (5a + 5b)		29 243 025 286
5a. Pre-accession expenditure		3 047 748 507
5b. Expenditure related to Article 4(1)(g)		26 195 276 779
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		85 739 069 616
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 181 273 373
8. United Kingdom's advantage ³		319 474 318
9. Core United Kingdom's correction = (7) – (8)		3 861 799 055
10. Windfall gains deriving from traditional own resources ⁴		61 357 780
11. Correction for the United Kingdom = (9) – (10)		3 800 441 275

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to: (i) payments made to the ten new Member States (which joined the Union on 1 May 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 Union 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).

According to Article 4(2) of Decision 2007/436/EC, Euratom, during the period 2007-2013 the additional contribution of the United Kingdom resulting from the reduction of allocated expenditure by the expenditure related to enlargement as referred to in point (g) of paragraph 1 of that Article shall not exceed EUR 10 500 000 000, measured in 2004 prices. The corresponding figures are set out in the table below.

2007-2012 UK corrections Difference in original amount in reference to EUR 10,5 billion threshold (ORD 2007 vs. ORD 2000), in EUR	Difference in current prices	Difference in constant 2004 prices
(A) 2007 UK correction	0	0
(B) 2008 UK correction	- 301 636 064	- 279 914 923
(C) 2009 UK correction	- 1 350 053 160	- 1 271 666 250
(D) 2010 UK correction	- 2 083 537 505	- 1.918.060.737
(E) 2011 UK correction	- 2 594 262 405	- 2.350.972.433
(F) 2012 UK correction	n/a	n/a
(G) Sum of differences = (A) + (B) + (C) + (D) + (E) + (F)	- 6 329 489 133	- 5 820 614 343

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 3 800 441 275 (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	2.94	3.41	5.32		1.43	4.84	183 957 133
Bulgaria	0.30	0.35	0.54		0.15	0.49	18 771 128
Czech Republic	1.15	1.34	2.08		0.56	1.90	72 028 769
Denmark	1.94	2.25	3.50		0.94	3.19	121 255 644
Germany	20.59	23.90	0.00	- 17.92	0.00	5.97	227 039 988
Estonia	0.12	0.14	0,21		0.06	0.19	7 396 403
Ireland	0.98	1.14	1.78		0.48	1.62	61 443 558
Greece	1.68	195	3.04		0.82	2.77	105 155 515
Spain	8.27	9.60	14.96		4.02	13.62	517 658 498
France	16.11	18.70	29.15		7.84	26.53	1 008 365 814
Italy	12.37	14.36	22.39		6.02	20.38	774 567 167
Cyprus	0.14	0.16	0.26		0.07	0.23	8 881 558
Latvia	0.15	0.17	0.27		0.07	0.25	9 323 752
Lithuania	0.24	0.28	0.43		0.12	0.39	14 924 392
Luxembourg	0.26	0.30	0.46		0.12	0.42	15 971 690
Hungary	0.84	0.97	1.51		0.41	1.38	52 296 874
Malta	0.05	0.06	0.09		0.02	0.08	3 033 098
Netherlands	4.85	5.63	0.00	- 4.22	0.00	1.41	53 463 603
Austria	2.32	2.69	0.00	- 2.02	0.00	0.67	25 548 480
Poland	3.04	3.52	5.49		1.48	5.00	190 114 628
Portugal	1.24	1.44	2.25		0.60	2.05	77 837 419
Romania	1.07	1.25	1.94		0.52	1.77	67 208 537
Slovenia	0.29	0.33	0.52		0.14	0.47	17 972 270
Slovakia	0.56	0.65	1.01		0.27	0.92	35 017 146
Finland	1.54	1.79	2.79		0.75	2.54	96 636 104
Sweden	3.13	3.64	0.00	- 2.73	0.00	0.91	34 572 107
United Kingdom	13.85	0.00	0.00		0.00	0.00	0
Total	100.00	100.00	100.00	- 26.89	26.89	100.00	3 800 441 275

The calculations are made to 15 decimal places.

TABLE 7

Summary of financing¹ 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	Reduction in favour of Netherlands and Sweden	United Kingdom correction	Total "national contributions"	Share in total "national contributions" (%)	
	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)	(7)	(8)	(9) =(5)+(6)+(7)+(8)	(10)	(11) = (3) + (9)
Belgium	6 600 000	1 754 400 000	1 761 000 000	587 000 000	509 177 700	2 753 903 748	24 892 630	183 957 133	3 471 931 211	3.21	5 232 931 211
Bulgaria	400 000	55 100 000	55 500 000	18 500 000	54 002 100	281 010 470	2 540 063	18 771 128	356 323 761	0.33	411 823 761
Czech Republic	3 400 000	223 600 000	227 000 000	75 666 667	212 024 700	1 078 296 305	9 746 757	72 028 769	1 372 096 531	1.27	1 599 096 531
Denmark	3 400 000	341 500 000	344 900 000	114 966 667	298 102 200	1 815 240 147	16 408 018	121 255 644	2 251 006 009	2.08	2 595 906 009
Germany	26 300 000	4 012 600 000	4 038 900 000	1 346 299 996	1 704 417 750	19 294 067 399	174 399 734	227 039 988	21 399 924 871	19.77	25 438 824 871
Estonia	0	22 300 000	22 300 000	7 433 333	23 036 100	110 726 788	1 000 863	7 396 403	142 160 154	0.13	164 460 154
Ireland	0	198 300 000	198 300 000	66 100 000	193 316 100	919 831 931	8 314 392	61 443 558	1 182 905 981	1.09	1 381 205 981
Greece	1 400 000	208 300 000	209 700 000	69 900 000	302 495 700	1 574 215 481	14 229 388	105 155 515	1 996 096 084	1.84	2 205 796 084
Spain	4 700 000	1 358 000 000	1 362 700 000	454 233 334	1 616 263 500	7 749 531 954	70 048 284	517 658 498	9 953 502 236	9.20	11 316 202 236
France	30 900 000	1 710 700 000	1 741 600 000	580 533 333	2 898 884 700	15 095 595 129	136 449 600	1 008 365 814	19 139 295 243	17.69	20 880 895 243
Italy	4 700 000	2 193 200 000	2 197 900 000	732 633 334	1 770 579 000	11 595 546 179	104 812 538	774 567 167	14 245 504 884	13.16	16 443 404 884
Cyprus	0	29 600 000	29 600 000	9 866 667	27 943 500	132 960 077	1 201 831	8 881 558	170 986 966	0.16	200 586 966
Latvia	0	21 400 000	21 400 000	7 133 333	19 515 600	139 579 889	1 261 667	9 323 752	169 680 908	0.16	191 080 908
Lithuania	800 000	44 900 000	45 700 000	15 233 334	37 817 700	223 423 461	2 019 532	14 924 392	278 185 085	0.26	323 885 085
Luxembourg	0	16 900 000	16 900 000	5 633 333	50 250 750	239 101 888	2 161 250	15 971 690	307 485 578	0.28	324 385 578
Hungary	2 000 000	118 800 000	120 800 000	40 266 667	138 289 800	782 902 822	7 076 685	52 296 874	980 566 181	0.91	1 101 366 181
Malta	0	12 400 000	12 400 000	4 133 333	9 542 850	45 406 555	410 431	3 033 098	58 392 934	0.05	70 792 934

¹ p.m. (own resources + other revenue = total revenue = total expenditure);
(127 512 323 810+ 1 575 719 138 = 129 088 042 948 = 129 088 42 948).

² Total own resources as percentage of GNI: (127 512 323 810) / (13 130 916 300 000) = 0.97 %; own resources ceiling as percentage of GNI: 1.23 %.

Netherlands	7 300 000	2 107 700 000	2 115 000 000	705 000 000	284 861 300	4 543 386 226	- 637 756 193	53 463 603	4 243 954 936	3.92	6 358 954 936
Austria	3 200 000	180 700 000	183 900 000	61 300 000	305 991 675	2 171 133 356	19 624 949	25 548 480	2 522 298 460	2.33	2 706 198 460
Poland	12 800 000	406 800 000	419 600 000	139 866 667	579 390 000	2 846 083 644	25 725 847	190 114 628	3 641 314 119	3.36	4 060 914 119
Portugal	200 000	149 300 000	149 500 000	49 833 334	244 895 100	1 165 253 865	10 532 769	77 837 419	1 498 519 153	1.38	1 648 019 153
Romania	1 000 000	120 900 000	121 900 000	40 633 333	155 340 900	1 006 135 718	9 094 495	67 208 537	1 237 779 650	1.14	1 359 679 650
Slovenia	0	76 600 000	76 600 000	25 533 333	56 316 300	269 051 272	2 431 964	17 972 270	345 771 806	0.32	422 371 806
Slovakia	1 400 000	122 000 000	123 400 000	41 133 334	68 128 500	524 219 139	4 738 435	35 017 146	632 103 220	0.58	755 503 220
Finland	800 000	165 600 000	166 400 000	55 466 667	263 138 700	1 446 676 869	13 076 562	96 636 104	1 819 528 235	1.68	1 985 928 235
Sweden	2 600 000	527 200 000	529 800 000	176 600 000	173 638 300	2 937 969 485	- 141 747 068	34 572 107	3 004 432 824	2.78	3 534 232 824
United Kingdom	9 500 000	2 992 400 000	3 001 900 000	1 000 633 334	2 501 556 900	12 977 556 588	117 304 577	-3 800 441 275	11 795 976 790	10.90	14 797 876 790
Total	123 400 000	19 171 200 000	19 294 600 000	6 431 533 333	14 498 917 425	93 718 806 385	0	0	108 217 723 810	100.00	127 512 323 810

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title	Heading	Budget 2012	DAB No. 2/2012 Council position	New amount
1	OWN RESOURCES	127 512 323 810		127 512 323 810
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.		p.m.
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 312 344 852		1 312 344 852
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	59 790 286		59 790 286
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	50 000 000		50 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	123 000 000		123 000 000
8	BORROWING AND LENDING OPERATIONS	384 000		384 000
9	MISCELLANEOUS REVENUE	30 200 000		30 200 000
	Total	129 088 042 948		129 088 042 948

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2012	DAB No. 2/2012 Council position	New amount
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)	123 400 000		123 400 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM	19 171 200 000		19 171 200 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	14 498 917 425		14 498 917 425
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	93 718 806 385		93 718 806 385
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI- BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN	0		0
	Title 1 — Total	127 512 323 810		127 512 323 810

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

Figures

Title Chapter Article Item	Heading	Budget 2012	DAB No. 2/2012 Council position	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM			
1 4 0	<i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom</i>	93 718 806 385		93 718 806 385
	Chapter 1 4 — Total	93 718 806 385		93 718 806 385

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

Figures

Budget 2012	DAB No. 2/2012 Council position	New amount
93 718 806 385		93 718 806 385

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 European 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 0.7137 %.

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.

Member State	Budget 2012	Budget 2011	Outturn 2010
Belgium	2 753 903 748	2 551 066 178	2 621 134 499.00
Bulgaria	281 010 470	255 205 042	247 201 341.05
Czech Republic	1 078 296 305	960 003 889	1 022 419 464.56
Denmark	1 815 240 147	1 695 375 032	1 767 514 327.81
Germany	19 294 067 399	18 015 507 359	18 636 926 600.00
Estonia	110 726 788	101 212 405	98 307 875.70
Ireland	919 831 931	873 866 920	958 866 432.00
Greece	1 574 215 481	1 500 777 282	1 731 945 117.00
Spain	7 749 531 954	7 271 600 414	7 710 542 285.00
France	15 095 595 129	14 023 354 543	14 810 280 668.00
Italy	11 595 546 179	10 865 931 276	11 451 174 444.00
Cyprus	132 960 077	123 682 439	125 744 407.00
Latvia	139 579 889	128 706 435	130 292 513.42
Lithuania	223 423 461	200 238 365	196 839 633.19
Luxembourg	239 101 888	218 312 058	205 985 892.00
Hungary	782 902 822	674 869 380	685 590 645.37
Malta	45 406 555	42 068 721	41 166 029.00
Netherlands	4 543 386 226	4 222 386 866	4 358 377 184.00
Austria	2 171 133 356	2 018 923 381	2 095 235 440.00
Poland	2 846 083 644	2 545 101 391	2 537 771 911.02
Portugal	1 165 253 865	1 134 471 861	1 197 638 089.00
Romania	1 006 135 718	860 848 950	884 685 148.34
Slovenia	269 051 272	249 585 810	258 101 226.00
Slovakia	524 219 139	473 926 800	485 647 281.00
Finland	1 446 676 869	1 331 002 925	1 315 128 025.00
Sweden	2 937 969 485	2 712 618 260	2 491 540 468.13
United Kingdom	12 977 556 588	12 445 868 215	12 881 886 582.49
Article 1 4 0 — Total	93 718 806 385	87 496 512 197	90 947 943 529.08