



**COUNCIL OF
THE EUROPEAN UNION**

**Brussels, 21 October 2013
(OR. en)**

**14870/13
ADD 1**

BUDGET 56

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 6 to the general budget for 2013: Council position
of 21 October 2013
- Technical annex

GENERAL STATEMENT OF REVENUE

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

2 — FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2013 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 2013 ¹	Budget 2012 ²	Change (%)
1. Sustainable growth	65 745 055 888	60 287 086 467	+9,05
2. Preservation and management of natural resources	57 882 716 075	58 044 868 674	-0,28
3. Citizenship, freedom, security and justice	1 665 028 144	2 182 532 099	-23,71
4. EU as a global player	6 727 745 950	6 966 011 071	-3,42
5. Administration	8 430 049 740	8 277 736 996	+1,84
6. Compensation	75 000 000	p.m.	—
Total expenditure³	140 525 595 797	135 758 235 307	+3,51

REVENUE

Description	Budget 2013 ¹	Budget 2012 ²	Change (%)
Miscellaneous revenue (Titles 4 to 9)	3 067 967 007	5 109 219 138	- 39,95
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 023 276 526	1 496 968 014	- 31,64
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)	34 000 000	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.	497 328 000	—
Total revenue for Titles 3 to 9	4 125 243 533	7 103 515 152	-41,93
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	14 822 700 000	16 824 200 000	-11,90
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	14 680 052 250	14 546 298 300	+0,92
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	106 897 600 014	97 284 221 855	+9,88
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom ⁴	136 400 352 264	128 654 720 155	+6,02
Total revenue³	140 525 595 797	135 758 235 307	+3,51

¹ The figures in this column correspond to those in 2013 budget (OJ L 66, 8.3.2013, p.1) plus ABs No 1 to No 5/2013 plus Council position on DAB No 7/2013 plus the revised DAB No 6/2013.

² The figures in this column correspond to those in the 2012 budget (OJ L 56, 29.2.2012, p. 1) plus ABs No 1 to No 6/2012.

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 2013 budget are determined on the basis of the budget forecasts adopted at the 157th meeting of the Advisory Committee on Own Resources on 16 May 2013.

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	1 631 283 000	3 877 393 000	50	1 938 696 500	1 631 283 000	
Bulgaria	194 161 000	397 949 000	50	198 974 500	194 161 000	
Czech Republic	644 705 000	1 426 011 000	50	713 005 500	644 705 000	
Denmark	991 349 000	2 560 709 000	50	1 280 354 500	991 349 000	
Germany	11 984 505 000	27 506 133 000	50	13 753 066 500	11 984 505 000	
Estonia	83 390 000	172 115 000	50	86 057 500	83 390 000	
Ireland	647 800 000	1 339 499 000	50	669 749 500	647 800 000	
Greece	665 477 000	1 822 077 000	50	911 038 500	665 477 000	
Spain	4 514 417 000	10 333 689 000	50	5 166 844 500	4 514 417 000	
France	9 455 357 000	20 988 347 000	50	10 494 173 500	9 455 357 000	
Croatia ²	135 631 000	214 585 000	50	107 292 500	107 292 500	Croatia
Italy	6 433 181 000	15 597 102 000	50	7 798 551 000	6 433 181 000	
Cyprus	112 028 000	159 579 000	50	79 789 500	79 789 500	Cyprus
Latvia	78 148 000	235 200 000	50	117 600 000	78 148 000	
Lithuania	133 025 000	331 882 000	50	165 941 000	133 025 000	
Luxembourg	258 448 000	328 739 000	50	164 369 500	164 369 500	Luxembourg
Hungary	393 688 000	949 586 000	50	474 793 000	393 688 000	
Malta	51 125 000	65 487 000	50	32 743 500	32 743 500	Malta
Netherlands	2 590 688 000	6 109 220 000	50	3 054 610 000	2 590 688 000	
Austria	1 445 272 000	3 183 411 000	50	1 591 705 500	1 445 272 000	
Poland	1 892 725 000	3 856 841 000	50	1 928 420 500	1 892 725 000	
Portugal	769 403 000	1 595 090 000	50	797 545 000	769 403 000	
Romania	502 038 000	1 386 216 000	50	693 108 000	502 038 000	
Slovenia	177 388 000	346 406 000	50	173 203 000	173 203 000	Slovenia
Slovakia	252 900 000	724 695 000	50	362 347 500	252 900 000	
Finland	944 514 000	1 996 767 000	50	998 383 500	944 514 000	
Sweden	1 903 201 000	4 356 214 000	50	2 178 107 000	1 903 201 000	
United Kingdom	9 574 379 000	19 568 770 000	50	9 784 385 000	9 574 379 000	
Total	58 460 226 000	131 429 712 000		65 714 856 000	58 283 004 000	

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

² The GNI and VAT bases of Croatia have been reduced by one half to limit its contribution since the Accession Treaty took effect on 01.07.2013.

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	1 631 283 000	0,300	489 384 900
Bulgaria	194 161 000	0,300	58 248 300
Czech Republic	644 705 000	0,300	193 411 500
Denmark	991 349 000	0,300	297 404 700
Germany	11 984 505 000	0,150	1 797 675 750
Estonia	83 390 000	0,300	25 017 000
Ireland	647 800 000	0,300	194 340 000
Greece	665 477 000	0,300	199 643 100
Spain	4 514 417 000	0,300	1 354 325 100
France	9 455 357 000	0,300	2 836 607 100
Croatia ²	107 292 500	0,300	32 187 750
Italy	6 433 181 000	0,300	1 929 954 300
Cyprus	79 789 500	0,300	23 936 850
Latvia	78 148 000	0,300	23 444 400
Lithuania	133 025 000	0,300	39 907 500
Luxembourg	164 369 500	0,300	49 310 850
Hungary	393 688 000	0,300	118 106 400
Malta	32 743 500	0,300	9 823 050
Netherlands	2 590 688 000	0,100	259 068 800
Austria	1 445 272 000	0,225	325 186 200
Poland	1 892 725 000	0,300	567 817 500
Portugal	769 403 000	0,300	230 820 900
Romania	502 038 000	0,300	150 611 400
Slovenia	173 203 000	0,300	51 960 900
Slovakia	252 900 000	0,300	75 870 000
Finland	944 514 000	0,300	283 354 200
Sweden	1 903 201 000	0,100	190 320 100
United Kingdom	9 574 379 000	0,300	2 872 313 700
Total	58 283 004 000		14 680 052 250

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 %.

² The VAT base of Croatia has been reduced by one half to limit its contribution since the Accession Treaty took effect on 01.07.2013.

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	3 877 393 000		3.153.655.286
Bulgaria	397 949 000		323.669.529
Czech Republic	1 426 011 000		1.159.837.842
Denmark	2 560 709 000		2.082.737.931
Germany	27 506 133 000		22.371.955.007
Estonia	172 115 000		139.988.745
Ireland	1 339 499 000		1.089.473.804
Greece	1 822 077 000		1.481.975.844
Spain	10 333 689 000		8.404.846.489
France	20 988 347 000		17.070.751.266
Croatia ¹	214 585 000		174.531.475
Italy	15 597 102 000		12.685.813.167
Cyprus	159 579 000		129.792.661
Latvia	235 200 000	0,8133442 ²	191.298.567
Lithuania	331 882 000		269.934.315
Luxembourg	328 739 000		267.377.974
Hungary	949 586 000		772.340.309
Malta	65 487 000		53.263.475
Netherlands	6 109 220 000		4.968.898.935
Austria	3 183 411 000		2.589.209.020
Poland	3 856 841 000		3.136.939.435
Portugal	1 595 090 000		1.297.357.273
Romania	1 386 216 000		1.127.470.807
Slovenia	346 406 000		281.747.327
Slovakia	724 695 000		589.426.508
Finland	1 996 767 000		1.624.058.950
Sweden	4 356 214 000		3.543.101.591
United Kingdom	19 568 770 000		15.916.146.482
Total	131 429 712 000		106 897 600 014

¹ The GNI base of Croatia has been reduced by one half to limit its contribution since the Accession Treaty took effect on 01.07.2013.

² Calculation of rate: $(106\,897\,600\,014) / (131\,429\,712\,000) = 0,813344246040804$

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		2,95	25 535 591	25 535 591
Bulgaria		0,30	2 620 798	2 620 798
Czech Republic		1,08	9 391 370	9 391 370
Denmark		1,95	16 864 223	16 864 223
Germany		20,93	181 148 872	181 148 872
Estonia		0,13	1 133 509	1 133 509
Ireland		1,02	8 821 623	8 821 623
Greece		1,39	11 999 767	11 999 767
Spain		7,86	68 055 226	68 055 226
France		15,97	138 224 279	138 224 279
Croatia		0,16	1 413 206	1 413 206
Italy		11,87	102 718 817	102 718 817
Cyprus		0,12	1 050 949	1 050 949
Latvia		0,18	1 548 971	1 548 971
Lithuania		0,25	2 185 696	2 185 696
Luxembourg		0,25	2 164 997	2 164 997
Hungary		0,72	6 253 748	6 253 748
Malta		0,05	431 282	431 282
Netherlands	- 693 598 388	4,65	40 233 876	- 653 364 512
Austria		2,42	20 965 190	20 965 190
Poland		2,93	25 400 241	25 400 241
Portugal		1,21	10 504 885	10 504 885
Romania		1,05	9 129 290	9 129 290
Slovenia		0,26	2 281 348	2 281 348
Slovakia		0,55	4 772 669	4 772 669
Finland		1,52	13 150 234	13 150 234
Sweden	- 171 966 543	3,31	28 688 993	- 143 277 550
United Kingdom		14,89	128 875 281	128 875 281
Total	- 865 564 931	100,00	865 564 931	0
EU GDP price deflator, in EUR (spring 2012 economic forecast):				
(a) 2004 EU25 = 97,9307 / (b) 2006 EU25 = 102,2271 / (c) 2006 EU27 = 102,3225 / (d) 2013 EU27 = 112,3768				
Lump-sum for the Netherlands: in 2013 prices:				
605 000 000 EUR × [(b/a) × (d/c)] = 693 598 388 EUR				
Lump-sum for Sweden: in 2013 prices:				
150 000 000 EUR × [(b/a) × (d/c)] = 171 966 543 EUR				

TABLE 5.1

Correction of budgetary imbalances for the United Kingdom for the year 2012 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	16,2252	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,2419	
3. (1) – (2)	8,9834	
4. Total allocated expenditure		125 988 772 407
5 Enlargement related expenditure ² = (5a + 5b)		30 204 999 085
5a.Pre-accession expenditure		3 079 384 770
5b.Expenditure related to Article 4(1)(g)		27 125 614 315
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		95 783 773 323
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 679 045 800
8. United Kingdom's advantage ³		1 038 296 680
9. Core United Kingdom's correction = (7) – (8)		4 640 749 120
10. Windfall gains deriving from traditional own resources ⁴		9 347 792
11. Correction for the United Kingdom = (9) – (10)		4 631 401 328

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	- 301 679 647	- 280 649 108
(C) 2009 UK correction	-1 349 749 997	-1 276 489 414
(D) 2010 UK correction	-2 117 099 739	-1 956 553 421
(E) 2011 UK correction	-2 355 028 746	-2 146 661 679
(F) 2012 UK correction	-2 904 788 069	-2 586 455 037
(G) Sum of differences = (A) + (B) + (C) + (D) + (E) + (F)	-9 028 346 199	-8 246 808 658

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 2004-2011, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the Union GDP deflator for years 2007-2011 (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).

TABLE 5.2

Correction of budgetary imbalances for the United Kingdom for the year 2009¹ pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 3 5)

Description	Coefficient ² (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	15,6778	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,2711	
3. (1) – (2)	8,4067	
4. Total allocated expenditure		101 944 631 886
5 Enlargement related expenditure ³ = (5a + 5b)		16 058 645 493
5a.Pre-accession expenditure		3 014 247 673
5b.Expenditure related to Article 4(1)(g)		13 044 397 819
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		85 885 986 393
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 765 344 613
8. United Kingdom's advantage ⁴		1 377 819 752
9. Core United Kingdom's correction = (7) – (8)		3 387 524 861
10. Windfall gains deriving from traditional own resources ⁵		- 9 136 343
11. Correction for the United Kingdom = (9) – (10)		3 396 661 203

¹ Note: The difference of EUR 122 818 274 between the definitive amount of the 2009 UK correction (EUR 3 396 661 203, as calculated above) and the previously budgeted amount of the 2009 UK correction (EUR 3 519 479 477, entered in the AB 4/2010) is financed in chapter 35 of the DAB 6/2013. This impact is the so-called 'direct effect' of the UK correction.

² Rounded percentages.

³ 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 2004-2008, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the Union GDP deflator for the year 2008 (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.

⁴ 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.

⁵ 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 6.1

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 4 631 401 328 (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	2,95	3,47	5,48		1,51	4,98	230 617 663
Bulgaria	0,30	0,36	0,56		0,16	0,51	23 669 014
Czech Republic	1,08	1,27	2,02		0,56	1,83	84 815 577
Denmark	1,95	2,29	3,62		1,00	3,29	152 304 583
Germany	20,93	24,59	0,00	-18,44	0,00	6,15	284 710 504
Estonia	0,13	0,15	0,24		0,07	0,22	10 236 971
Ireland	1,02	1,20	1,89		0,52	1,72	79 670 059
Greece	1,39	1,63	2,58		0,71	2,34	108 372 594
Spain	7,86	9,24	14,62		4,03	13,27	614 622 042
France	15,97	18,76	29,68		8,19	26,95	1 248 334 520
Croatia	0,16	0,19	0,30		0,08	0,28	12 762 980
Italy	11,87	13,94	22,06		6,09	20,03	927 676 717
Cyprus	0,12	0,14	0,23		0,06	0,20	9 491 361
Latvia	0,18	0,21	0,33		0,09	0,30	13 989 109
Lithuania	0,25	0,30	0,47		0,13	0,43	19 739 513
Luxembourg	0,25	0,29	0,46		0,13	0,42	19 552 576
Hungary	0,72	0,85	1,34		0,37	1,22	56 479 006
Malta	0,05	0,06	0,09		0,03	0,08	3 895 003
Netherlands	4,65	5,46	0,00	-4,10	0,00	1,37	63 235 319
Austria	2,42	2,85	0,00	-2,13	0,00	0,71	32 950 853
Poland	2,93	3,45	5,45		1,51	4,95	229 395 281
Portugal	1,21	1,43	2,26		0,62	2,05	94 871 974
Romania	1,05	1,24	1,96		0,54	1,78	82 448 669
Slovenia	0,26	0,31	0,49		0,14	0,44	20 603 365
Slovakia	0,55	0,65	1,02		0,28	0,93	43 103 051
Finland	1,52	1,79	2,82		0,78	2,56	118 762 720
Sweden	3,31	3,89	0,00	-2,92	0,00	0,97	45 090 304
United Kingdom	14,89	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-27,59	27,59	100,00	4 631 401 328

The calculations are made to 15 decimal places.

TABLE 6.2

Financing of the definitive 2009 UK correction (chapter 35)

Member State	Amount
	(1)
Belgium	- 1 560 520
Bulgaria	347 361
Czech Republic	638 761
Denmark	- 2 771 664
Germany	- 5 926 083
Estonia	- 102 455
Ireland	- 1 276 162
Greece	- 11 973 529
Spain	- 19 472 383
France	- 44 165 819
Italy	- 25 357 823
Cyprus	- 337 011
Latvia	85 188
Lithuania	- 214 388
Luxembourg	- 694 287
Hungary	- 2 506 364
Malta	7 989
Netherlands	- 2 758 821
Austria	- 712 461
Poland	- 3 037 695
Portugal	- 244 526
Romania	23 753
Slovenia	- 485 496
Slovakia	- 1 338 212
Finland	- 1 122 623
Sweden	2 136 996
United Kingdom	122 818 274
Total	0

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	- 5.107.413	1.352.365.025	1.347.257.612	449.085.871	489.384.900	3.153.655.286	25.535.591	229.057.143	3.897.632.920	3,21	5.244.890.532
Bulgaria	400.000	44.250.631	44.650.631	14.883.544	58.248.300	323.669.529	2.620.798	24.016.375	408.555.002	0,34	453.205.633
Czech Republic	6.147.964	170.476.673	176.624.637	58.874.879	193.411.500	1.159.837.842	9.391.370	85.454.338	1.448.095.050	1,19	1.624.719.687
Denmark	- 3.427.753	290.087.469	286.659.716	95.553.239	297.404.700	2.082.737.931	16.864.223	149.532.919	2.546.539.773	2,09	2.833.199.489
Germany	- 35.508.193	3.044.800.988	3.009.292.795	1.003.097.599	1.797.675.750	22.371.955.007	181.148.872	278.784.421	24.629.564.050	20,26	27.638.856.845
Estonia	0	20.918.480	20.918.480	6.972.827	25.017.000	139.988.745	1.133.509	10.134.516	176.273.770	0,14	197.192.250
Ireland	- 1.628.671	188.355.716	186.727.045	62.242.349	194.340.000	1.089.473.804	8.821.623	78.393.897	1.371.029.324	1,13	1.557.756.369
Greece	492.476	102.268.125	102.760.601	34.253.534	199.643.100	1.481.975.844	11.999.767	96.399.065	1.790.017.776	1,47	1.892.778.377
Spain	1.404.506	974.318.437	975.722.943	325.240.981	1.354.325.100	8.404.846.489	68.055.226	595.149.659	10.422.376.474	8,57	11.398.099.417
France	- 26.542.262	1.529.194.530	1.502.652.268	500.884.089	2.836.607.100	17.070.751.266	138.224.279	1.204.168.701	21.249.751.346	17,48	22.752.403.614
Croatia	0	16.359.324	16.359.324	5.453.108	32.187.750	174.531.475	1.413.206	12.762.980	220.895.411	0,18	237.254.735
Italy	33.737	1.337.263.006	1.337.296.743	445.765.581	1.929.954.300	12.685.813.167	102.718.817	902.318.894	15.620.805.178	12,85	16.958.101.921
Cyprus	0	14.482.025	14.482.025	4.827.342	23.936.850	129.792.661	1.050.949	9.154.350	163.934.810	0,13	178.416.835
Latvia	- 37.322	23.153.360	23.116.038	7.705.346	23.444.400	191.298.567	1.548.971	14.074.297	230.366.235	0,19	253.482.273
Lithuania	4.618.978	46.306.721	50.925.699	16.975.233	39.907.500	269.934.315	2.185.696	19.525.125	331.552.636	0,27	382.478.335
Luxembourg	0	10.816.821	10.816.821	3.605.607	49.310.850	267.377.974	2.164.997	18.858.289	337.712.110	0,28	348.528.931
Hungary	1.785.663	85.104.244	86.889.907	28.963.302	118.106.400	772.340.309	6.253.748	53.972.642	950.673.099	0,78	1.037.563.006
Malta	0	9.118.312	9.118.312	3.039.437	9.823.050	53.263.475	431.282	3.902.992	67.420.799	0,06	76.539.111
Netherlands	- 5.775.660	1.763.856.967	1.758.081.307	586.027.102	259.068.800	4.968.898.935	- 653.364.512	60.476.498	4.635.079.721	3,81	6.393.161.028

¹ p.m. (own resources + other revenue = total revenue = total expenditure); (136 400 352 264 + 4 125 243 533 = 140 525 595 797 = 140 525 595 797).

² Total own resources as percentage of GNI: (136 400 352 264) / (13 142 971 200 000) = 1,04 %; own resources ceiling as percentage of GNI: 1,23 %.

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments						Total own resources ¹
	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' (%)	
Austria	- 3.287.560	161.894.732	158.607.172	52.869.058	325.186.200	2.589.209.020	20.965.190	32.238.392	2.967.598.802	2,44	3.126.205.974
Poland	20.381.502	357.133.880	377.515.382	125.838.461	567.817.500	3.136.939.435	25.400.241	226.357.586	3.956.514.762	3,25	4.334.030.144
Portugal	- 351.346	111.028.856	110.677.510	36.892.504	230.820.900	1.297.357.273	10.504.885	94.627.448	1.633.310.506	1,34	1.743.988.016
Romania	3.925.266	126.851.809	130.777.075	43.592.358	150.611.400	1.127.470.807	9.129.290	82.472.422	1.369.683.919	1,13	1.500.460.994
Slovenia	- 4.160	57.481.123	57.476.963	19.158.988	51.960.900	281.747.327	2.281.348	20.117.869	356.107.444	0,29	413.584.407
Slovakia	2.242.348	91.272.513	93.514.861	31.171.621	75.870.000	589.426.508	4.772.669	41.764.839	711.834.016	0,59	805.348.877
Finland	1.629.436	129.623.060	131.252.496	43.750.832	283.354.200	1.624.058.950	13.150.234	117.640.097	2.038.203.481	1,68	2.169.455.977
Sweden	2.478.967	437.589.572	440.068.539	146.689.513	190.320.100	3.543.101.591	- 143.277.550	47.227.300	3.637.371.441	2,99	4.077.439.980
United Kingdom	1.529.497	2.360.927.601	2.362.457.098	787.485.699	2.872.313.700	15.916.146.482	128.875.281	- 4.508.583.054	14.408.752.409	11,85	16.771.209.507
Total	-34 600 000	14 857 300 000	14 822 700 000	4 940 900 004	14 680 052 250	106 897 600 014	0	0	121 577 652 264	100,00	136 400 352 264

¹ Total own resources as percentage of GNI: (136 400 352 264) / (13 142 971 200 000) = 1,04 %; own resources ceiling as percentage of GNI: 1,23 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

Figures

Title	Heading	Budget 2013	Council position on DAB No 6/2013	New amount
1	OWN RESOURCES	137 068 352 264	-668 000 000	136 400 352 264
3	SURPLUSES, BALANCES AND ADJUSTMENTS	1 057 276 526		1 057 276 526
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 278 186 868		1 278 186 868
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	53 884 139		53 884 139
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	60 000 000		60 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	974 000 000	668 000 000	1 642 000 000
8	BORROWING AND LENDING OPERATIONS	3 696 000		3 696 000
9	MISCELLANEOUS REVENUE	30 200 000		30 200 000
	Total	140 525 595 797		140 525 595 797

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2013	Council position on DAB No 6/2013	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	-158 000 000	-34 600 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM	16 761 300 000	-1 904 000 000	14 857 300 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	14 680 052 250		14 680 052 250
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	105 503 600 014	1 394 000 000	106 897 600 014
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	137 068 352 264	-668 000 000	136 400 352 264

**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)**

Figures

Title Chapter Article Item	Heading	Budget 2013	Council position on DAB No 6/2013	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)			
1 1 0	<i>Production levies related to the marketing year 2005/2006 and previous years</i>	p.m.	-214 000 000	-214 000 000
1 1 1	<i>Sugar storage levies</i>	p.m.		p.m.
1 1 3	<i>Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose</i>	p.m.		p.m.
1 1 7	<i>Production charge</i>	123 400 000		123 400 000
1 1 8	<i>One-off amounts on additional sugar quotas and supplementary isoglucose quotas</i>	p.m.		p.m.
1 1 9	<i>Surplus amount</i>	p.m.	56 000 000	56 000 000
	Chapter 1 1 — Total	123 400 000	-158 000 000	-34 600 000

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

Figures

Budget 2013	Council position on DAB No 6/2013	New amount
p.m.	-214 000 000	-214 000 000

Remarks

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

Figures are net of collection costs.

Legal basis

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

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

Member State	Budget 2013	Council position on DAB No 6/2013	New amount
Belgium	p.m.	- 13 608 187	- 13 608 187
Bulgaria	—	—	—
Czech Republic	p.m.	- 680 683	- 680 683
Denmark	p.m.	- 8 437 845	- 8 437 845
Germany	p.m.	- 71 022 930	- 71 022 930
Estonia	—	—	—
Ireland	p.m.	- 1 628 671	- 1 628 671
Greece	p.m.	- 907 524	- 907 524
Spain	p.m.	- 3 951 238	- 3 951 238
France	p.m.	- 66 471 563	- 66 471 563
Croatia	—	—	—
Italy	p.m.	- 5 433 959	- 5 433 959
Cyprus	—	—	—
Latvia	p.m.	- 37 322	- 37 322
Lithuania	p.m.	- 52 455	- 52 455
Luxembourg	—	—	—
Hungary	p.m.	- 343 310	- 343 310
Malta	—	—	—
Netherlands	p.m.	- 16 005 676	- 16 005 676
Austria	p.m.	- 6 487 560	- 6 487 560
Poland	p.m.	- 3 906 994	- 3 906 994
Portugal	p.m.	- 551 346	- 551 346
Romania	—	—	—
Slovenia	p.m.	- 4 160	- 4 160
Slovakia	p.m.	- 767 751	- 767 751
Finland	p.m.	- 1 207 994	- 1 207 994
Sweden	p.m.	- 3 009 989	- 3 009 989
United Kingdom	p.m.	- 9 482 843	- 9 482 843
Article 1 1 0 — Total	p.m.	- 214 000 000	- 214 000 000

Article 1 1 9 — Surplus amount

Figures

Budget 2013	Council position on DAB No 6/2013	New amount
p.m.	56 000 000	56 000 000

Remarks

A surplus amount is levied and charged by the Member States to the undertakings concerned located on its territory in accordance with Article 64 of Regulation (EC) No 1234/2007.

Figures are net of collection costs.

Legal basis

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

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

Council 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)(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).

Member State	Budget 2013	Council position on DAB No 6/2013	New amount
Belgium	p.m.	1 900 774	1 900 774
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	3 428 647	3 428 647
Denmark	p.m.	1 610 092	1 610 092
Germany	p.m.	9 214 737	9 214 737
Estonia	—	—	—
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	655 744	655 744
France	p.m.	9 029 301	9 029 301
Croatia	p.m.	—	p.m.
Italy	p.m.	767 696	767 696
Cyprus	—	—	—
Latvia	p.m.	—	p.m.
Lithuania	p.m.	3 871 433	3 871 433
Luxembourg	—	—	—
Hungary	p.m.	128 973	128 973
Malta	—	—	—
Netherlands	p.m.	2 930 016	2 930 016
Austria	p.m.	—	p.m.
Poland	p.m.	11 488 496	11 488 496
Portugal	p.m.	—	p.m.
Romania	p.m.	2 925 266	2 925 266
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	1 610 099	1 610 099
Finland	p.m.	2 037 430	2 037 430
Sweden	p.m.	2 888 956	2 888 956
United Kingdom	p.m.	1 512 340	1 512 340
Article 1 1 9 — Total	p.m.	56 000 000	56 000 000

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2013	Council position on DAB No 6/2013	New amount
1 2 1 2 0	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM <i>Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom</i>	16 761 300 000	-1 904 000 000	14 857 300 000
Chapter 1 2 — Total		16 761 300 000	-1 904 000 000	14 857 300 000

Article 1 2 0 — Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom

Figures

Budget 2013	Council position on DAB No 6/2013	New amount
16 761 300 000	-1 904 000 000	14 857 300 000

Remarks

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

Figures are net of collection costs.

Legal basis

Council Decision 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)(a) thereof.

Member State	Budget 2013	Council position on DAB No 6/2013	New amount
Belgium	1 654 300 000	- 301 934 975	1 352 365 025
Bulgaria	49 500 000	- 5 249 369	44 250 631
Czech Republic	190 700 000	- 20 223 327	170 476 673
Denmark	324 500 000	- 34 412 531	290 087 469
Germany	3 406 000 000	- 361 199 012	3 044 800 988
Estonia	23 400 000	- 2 481 520	20 918 480
Ireland	210 700 000	- 22 344 284	188 355 716
Greece	114 400 000	- 12 131 875	102 268 125
Spain	1 089 900 000	- 115 581 563	974 318 437
France	1 710 600 000	- 181 405 470	1 529 194 530
Croatia	18 300 000	- 1 940 676	16 359 324
Italy	1 495 900 000	- 158 636 994	1 337 263 006
Cyprus	16 200 000	- 1 717 975	14 482 025
Latvia	25 900 000	- 2 746 640	23 153 360
Lithuania	51 800 000	- 5 493 279	46 306 721
Luxembourg	12 100 000	- 1 283 179	10 816 821

Member State	Budget 2013	Council position on DAB No 6/2013	New amount
Hungary	95 200 000	- 10 095 756	85 104 244
Malta	10 200 000	- 1 081 688	9 118 312
Netherlands	1 973 100 000	- 209 243 033	1 763 856 967
Austria	181 100 000	- 19 205 268	161 894 732
Poland	399 500 000	- 42 366 120	357 133 880
Portugal	124 200 000	- 13 171 144	111 028 856
Romania	141 900 000	- 15 048 191	126 851 809
Slovenia	64 300 000	- 6 818 877	57 481 123
Slovakia	102 100 000	- 10 827 487	91 272 513
Finland	145 000 000	- 15 376 940	129 623 060
Sweden	489 500 000	- 51 910 428	437 589 572
United Kingdom	2 641 000 000	- 280 072 399	2 360 927 601
Article 1 2 0 — Total	16 761 300 000	-1 904 000 000	14 857 300 000

CHAPTER 13 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2013	Council position on DAB No 6/2013	New amount
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM			
<i>1 3 0</i>	<i>Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom</i>	14 680 052 250		14 680 052 250
	Chapter 1 3 — Total	14 680 052 250		14 680 052 250

Article 1 3 0 — Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom

Figures

Budget 2013	Council position on DAB No 6/2013	New amount
14 680 052 250		14 680 052 250

Remarks

The applied uniform rate valid for all Member States to the harmonised VAT assessment bases determined according to Union rules is fixed at 0,30 %. The assessment base to be taken into account for this purpose shall not exceed 50 % of GNI for each Member State. For the period 2007-2013 only, the rate of call of the VAT-based own resource for Austria shall be fixed at 0,225 %, for Germany at 0,15 % and for the Netherlands and Sweden at 0,10 %.

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)(b) and (4) thereof.

Member State	Budget 2013	Council position on DAB No 6/2013	New amount
Belgium	489 384 900		489 384 900
Bulgaria	58 248 300		58 248 300
Czech Republic	193 411 500		193 411 500
Denmark	297 404 700		297 404 700
Germany	1 797 675 750		1 797 675 750
Estonia	25 017 000		25 017 000
Ireland	194 340 000		194 340 000
Greece	199 643 100		199 643 100
Spain	1 354 325 100		1 354 325 100
France	2 836 607 100		2 836 607 100
Croatia	32 187 750		32 187 750
Italy	1 929 954 300		1 929 954 300
Cyprus	23 936 850		23 936 850
Latvia	23 444 400		23 444 400
Lithuania	39 907 500		39 907 500
Luxembourg	49 310 850		49 310 850
Hungary	118 106 400		118 106 400
Malta	9 823 050		9 823 050
Netherlands	259 068 800		259 068 800
Austria	325 186 200		325 186 200
Poland	567 817 500		567 817 500
Portugal	230 820 900		230 820 900
Romania	150 611 400		150 611 400
Slovenia	51 960 900		51 960 900
Slovakia	75 870 000		75 870 000
Finland	283 354 200		283 354 200
Sweden	190 320 100		190 320 100
United Kingdom	2 872 313 700		2 872 313 700
Article 1 3 0 — Total	14 680 052 250		14 680 052 250

CHAPTER 14 — 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 2013	Council position on DAB No 6/2013	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM			
<i>1 4 0</i>	<i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom</i>	105 503 600 014	1 394 000 000	106 897 600 014
	Chapter 1 4 — Total	105 503 600 014	1 394 000 000	106 897 600 014

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 2013	Council position on DAB No 6/2013	New amount
105 503 600 014	1 394 000 000	106 897 600 014

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’ GNI for this financial year is 0,8133 %.

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 2013	Council position on DAB No 6/2013	New amount
Belgium	3 112 529 990	41 125 296	3 153 655 286
Bulgaria	319 448 711	4 220 818	323 669 529
Czech Republic	1 144 712 956	15 124 886	1 159 837 842
Denmark	2 055 577 951	27 159 980	2 082 737 931
Germany	22 080 213 143	291 741 864	22 371 955 007
Estonia	138 163 219	1 825 526	139 988 745
Ireland	1 075 266 502	14 207 302	1 089 473 804
Greece	1 462 650 112	19 325 732	1 481 975 844
Spain	8 295 242 943	109 603 546	8 404 846 489
France	16 848 139 840	222 611 426	17 070 751 266
Croatia	172 255 494	2 275 981	174 531 475
Italy	12 520 383 601	165 429 566	12 685 813 167
Cyprus	128 100 098	1 692 563	129 792 661
Latvia	188 803 934	2 494 633	191 298 567
Lithuania	266 414 232	3 520 083	269 934 315
Luxembourg	263 891 227	3 486 747	267 377 974
Hungary	762 268 592	10 071 717	772 340 309
Malta	52 568 891	694 584	53 263 475
Netherlands	4 904 101 922	64 797 013	4 968 898 935
Austria	2 555 444 395	33 764 625	2 589 209 020
Poland	3 096 032 122	40 907 313	3 136 939 435
Portugal	1 280 439 063	16 918 210	1 297 357 273

Member State	Budget 2013	Council position on DAB No 6/2013	New amount
Romania	1 112 768 005	14 702 802	1 127 470 807
Slovenia	278 073 196	3 674 131	281 747 327
Slovakia	581 740 082	7 686 426	589 426 508
Finland	1 602 880 381	21 178 569	1 624 058 950
Sweden	3 496 897 714	46 203 877	3 543 101 591
United Kingdom	15 708 591 698	207 554 784	15 916 146 482
Article 1 4 0 — Total	105 503 600 014	1 394 000 000	106 897 600 014

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

Figures

Title Chapter Article Item	Heading	Budget 2013	Council position on DAB No 6/2013	New amount
1 5	CORRECTION OF BUDGETARY IMBALANCES			
1 5 0	<i>Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2007/436/EC, Euratom</i>	0		0
	Chapter 1 5 — Total	0		0

Article 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

Figures

Budget 2013	Council position on DAB No 6/2013	New amount
0		0

Remarks

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

Legal basis

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

Member State	Budget 2013	Council position on DAB No 6/2013	New amount
Belgium	230 617 663		230 617 663
Bulgaria	23 669 014		23 669 014
Czech Republic	84 815 577		84 815 577
Denmark	152 304 583		152 304 583
Germany	284 710 504		284 710 504
Estonia	10 236 971		10 236 971
Ireland	79 670 059		79 670 059
Greece	108 372 594		108 372 594
Spain	614 622 042		614 622 042

Member State	Budget 2013	Council position on DAB No 6/2013	New amount
France	1 248 334 520		1 248 334 520
Croatia	12 762 980		12 762 980
Italy	927 676 717		927 676 717
Cyprus	9 491 361		9 491 361
Latvia	13 989 109		13 989 109
Lithuania	19 739 513		19 739 513
Luxembourg	19 552 576		19 552 576
Hungary	56 479 006		56 479 006
Malta	3 895 003		3 895 003
Netherlands	63 235 319		63 235 319
Austria	32 950 853		32 950 853
Poland	229 395 281		229 395 281
Portugal	94 871 974		94 871 974
Romania	82 448 669		82 448 669
Slovenia	20 603 365		20 603 365
Slovakia	43 103 051		43 103 051
Finland	118 762 720		118 762 720
Sweden	45 090 304		45 090 304
United Kingdom	-4 631 401 328		-4 631 401 328
Article 1 5 0 — Total	0		0

CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN

Figures

Title Chapter Article Item	Heading	Budget 2013	Council position on DAB No 6/2013	New amount
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN			
<i>1 6 0</i>	<i>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</i>	0		0
	Chapter 1 6 — Total	0		0

Article 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

Figures

Budget 2013	Council position on DAB No 6/2013	New amount
0		0

Remarks

For the period 2007-2013 only, the Netherlands benefits from a gross reduction in its annual GNI contribution of EUR 605 000 000 and Sweden from a gross reduction in its annual GNI contribution of EUR 150 000 000, measured in 2004 prices. These amounts are adjusted to current prices.

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), and in particular Article 10(9) thereof.

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(5) thereof.

Member State	Budget 2013	Council position on DAB No 6/2013	New amount
Belgium	25 535 591		25 535 591
Bulgaria	2 620 798		2 620 798
Czech Republic	9 391 370		9 391 370
Denmark	16 864 223		16 864 223
Germany	181 148 872		181 148 872
Estonia	1 133 509		1 133 509
Ireland	8 821 623		8 821 623
Greece	11 999 767		11 999 767
Spain	68 055 226		68 055 226
France	138 224 279		138 224 279
Croatia	1 413 206		1 413 206
Italy	102 718 817		102 718 817
Cyprus	1 050 949		1 050 949
Latvia	1 548 971		1 548 971
Lithuania	2 185 696		2 185 696
Luxembourg	2 164 997		2 164 997
Hungary	6 253 748		6 253 748
Malta	431 282		431 282
Netherlands	- 653 364 512		- 653 364 512
Austria	20 965 190		20 965 190
Poland	25 400 241		25 400 241
Portugal	10 504 885		10 504 885
Romania	9 129 290		9 129 290
Slovenia	2 281 348		2 281 348
Slovakia	4 772 669		4 772 669
Finland	13 150 234		13 150 234
Sweden	- 143 277 550		- 143 277 550
United Kingdom	128 875 281		128 875 281
Article 1 6 0 — Total	0		0

TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2013	Council position on DAB No 6/2013	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	1 057 276 526		1 057 276 526
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	p.m.		p.m.
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	p.m.		p.m.
3 4	ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE	p.m.		p.m.
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	0		0
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		p.m.
Title 3 — Total		1 057 276 526		1 057 276 526

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

Figures

Title Chapter Article Item	Heading	Budget 2013	Council position on DAB No 6/2013	New amount
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM			
3 5 0	<i>Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom</i>			
3 5 0 4	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	0		0
	<i>Article 3 5 0 — Subtotal</i>	0		0
	Chapter 3 5 — Total	0		0

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

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

Figures

Budget 2013	Council position on DAB No 6/2013	New amount
0		0

Remarks

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

The figures correspond to the result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the correction for the year 2009.

Legal basis

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Articles 4 and 5 thereof.

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

Member State	Budget 2013	Council position on DAB No 6/2013	New amount
Belgium	- 1 560 520		- 1 560 520
Bulgaria	347 361		347 361
Czech Republic	638 761		638 761
Denmark	- 2 771 664		- 2 771 664
Germany	- 5 926 083		- 5 926 083
Estonia	- 102 455		- 102 455
Ireland	- 1 276 162		- 1 276 162
Greece	- 11 973 529		- 11 973 529
Spain	- 19 472 383		- 19 472 383
France	- 44 165 819		- 44 165 819
Croatia	—		—
Italy	- 25 357 823		- 25 357 823
Cyprus	- 337 011		- 337 011
Latvia	85 188		85 188
Lithuania	- 214 388		- 214 388
Luxembourg	- 694 287		- 694 287
Hungary	- 2 506 364		- 2 506 364
Malta	7 989		7 989
Netherlands	- 2 758 821		- 2 758 821
Austria	- 712 461		- 712 461

Member State	Budget 2013	Council position on DAB No 6/2013	New amount
Poland	- 3 037 695		- 3 037 695
Portugal	- 244 526		- 244 526
Romania	23 753		23 753
Slovenia	- 485 496		- 485 496
Slovakia	- 1 338 212		- 1 338 212
Finland	- 1 122 623		- 1 122 623
Sweden	2 136 996		2 136 996
United Kingdom	122 818 274		122 818 274
Item 3 5 0 4 — Total	0		0

TITLE 6 — CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES

Figures

Title Chapter	Heading	Budget 2013	Council position on DAB No 6/2013	New amount
6 0	CONTRIBUTIONS TO UNION PROGRAMMES	p.m.		p.m.
6 1	REPAYMENT OF MISCELLANEOUS EXPENDITURE	p.m.		p.m.
6 2	REVENUE FROM SERVICES RENDERED AGAINST PAYMENT	p.m.		p.m.
6 3	CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS	p.m.		p.m.
6 5	FINANCIAL CORRECTIONS	p.m.		p.m.
6 6	OTHER CONTRIBUTIONS AND REFUNDS	60 000 000		60 000 000
6 7	REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT	p.m.		p.m.
6 8	TEMPORARY RESTRUCTURING AMOUNTS	p.m.		p.m.
	Title 6 — Total	60 000 000		60 000 000

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS

Figures

Title Chapter Article Item	Heading	Budget 2013	Council position on DAB No 6/2013	New amount
6 3	CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS			
6 3 0	<i>Contributions by the European Free Trade Association Member States under the Cooperation Agreement on the European Economic Area — Assigned revenue</i>	p.m.		p.m.
6 3 1	<i>Contributions within the framework of the Schengen acquis</i>			
6 3 1 1	Contributions to administrative costs resulting from the agreement concluded with Iceland and Norway — Assigned revenue	p.m.		p.m.
6 3 1 2	Contributions for the development of large-scale information systems under the agreement concluded with Iceland, Norway, Switzerland and Liechtenstein — Assigned revenue	p.m.		p.m.
6 3 1 3	Other contributions within the framework of the Schengen acquis (Iceland, Norway, Switzerland and Liechtenstein) — Assigned revenue	p.m.		p.m.
	<i>Article 6 3 1 — Subtotal</i>	p.m.		p.m.
6 3 2	<i>Contributions to common administrative support expenditure of the European Development Fund — Assigned revenue</i>	p.m.		p.m.
6 3 3	<i>Contributions to certain external aid programmes</i>			
6 3 3 0	Contributions from Member States to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue	p.m.		p.m.
6 3 3 1	Contributions from third countries to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue	p.m.		p.m.
6 3 3 2	Contributions from international organisations to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue	p.m.		p.m.
	<i>Article 6 3 3 — Subtotal</i>	p.m.		p.m.
6 3 4	<i>Contributions from Trust Funds and financial instruments — Assigned revenue</i>			
6 3 4 0	Contributions from Trust Funds to the management costs of the Commission — Assigned revenue	p.m.		p.m.
	<i>Article 6 3 4 — Subtotal</i>	p.m.		p.m.
	Chapter 6 3 — Total	p.m.		p.m.

Article 6 3 4 — Contributions from Trust Funds and financial instruments — Assigned revenue

Remarks

New Article

Item 6 3 4 0 — Contributions from Trust Funds to the management costs of the Commission — Assigned revenue

Figures

Budget 2013	Council position on DAB No 6/2013	New amount
p.m.		p.m.

Remarks

New Item

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

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

Legal basis

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L298, 26.10.2012, p.1), and in particular Article 187(7) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L362, 31.12.2012, p.1), and in particular Article 259 thereof.

TITLE 7 — INTEREST ON LATE PAYMENTS AND FINES

Figures

Title Chapter	Heading	Budget 2013	Council position on DAB No 6/2013	New amount
7 0	INTEREST ON LATE PAYMENTS	23 000 000	127 000 000	150 000 000
7 1	FINES	951 000 000	541 000 000	1 492 000 000
7 2	INTEREST ON DEPOSITS AND FINES	p.m.		p.m.
	Title 7 — Total	974 000 000	668 000 000	1 642 000 000

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS

Figures

Title Chapter Article Item	Heading	Budget 2013	Council position on DAB No 6/2013	New amount
7 0	INTEREST ON LATE PAYMENTS			
7 0 0	<i>Interest on late payments</i>			
7 0 0 0	Interest due on late payments into the accounts held with the treasuries of the Member States	5 000 000		5 000 000
7 0 0 1	Other interest on late payments	3 000 000		3 000 000
	<i>Article 7 0 0 — Subtotal</i>	8 000 000		8 000 000
7 0 1	<i>Interest on late payments and other interest on fines</i>	15 000 000	127 000 000	142 000 000
	Chapter 7 0 — Total	23 000 000	127 000 000	150 000 000

Article 7 0 1 — Interest on late payments and other interest on fines

Figures

Budget 2013	Council position on DAB No 6/2013	New amount
15 000 000	127 000 000	142 000 000

Remarks

This article is intended to receive accrued interest on special bank accounts for fines and interest on late payment connected with fines.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 78(4) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1), and in particular Article 83 thereof.

CHAPTER 7 1 — FINES

Figures

Title Chapter Article Item	Heading	Budget 2013	Council position on DAB No 6/2013	New amount
7 1	FINES			
7 1 0	<i>Fines, periodic penalty payments and other penalties</i>	931 000 000	541 000 000	1 472 000 000
7 1 1	<i>Excess emissions premium for new passenger cars</i>	p.m.		p.m.
7 1 2	<i>Penalty payments and lump sums imposed on a Member State for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaty</i>	20 000 000		20 000 000
	Chapter 7 1 — Total	951 000 000	541 000 000	1 492 000 000

Article 7 1 0 — Fines, periodic penalty payments and other penalties

Figures

Budget 2013	Council position on DAB No 6/2013	New amount
931 000 000	541 000 000	1 472 000 000

Remarks

The Commission may impose fines, periodic penalty payments and other penalties on undertakings and associations of undertakings for not respecting bans or not carrying out their obligations under the Regulations below or under Articles 101 and 102 of the Treaty on the Functioning of the European Union.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due when the undertaking has lodged an appeal with the Court of Justice of the European Union; the undertaking must accept that interest will be paid on the debt after the final date for payment and provide the Commission with a bank guarantee covering both the principal of the debt and interest or surcharges by the final date for payment.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

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

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

Article 7 1 1 — Excess emissions premium for new passenger cars

Figures

Budget 2013	Council position on DAB No 6/2013	New amount
p.m.		p.m.

Remarks

New article

This article is intended to record any excess emissions premium imposed by the Commission.

The objective of Regulation (EC) No 443/2009 is to set emission performance standards for new passenger cars registered in the Union, which forms part of the Union's integrated approach to reducing CO₂ emissions from light-duty vehicles while ensuring the proper functioning of the internal market.

However, in respect of each calendar year from 2012 onwards for which a manufacturer's average specific emissions of CO₂ exceed its specific emissions target in that year, the Commission shall impose an excess emissions premium on the manufacturer or, in the case of a pool, the pool manager.

Legal basis

Regulation (EC) No 443/2009 of the European Parliament and of the Council of 23 April 2009 setting emission performance standards for new passenger cars as part of the Community's integrated approach to reduce CO₂ emissions from light-duty vehicles (OJ L 140, 5.6.2009, p. 1), and in particular Article 9 thereof.

Commission Decision 2012/100/EU of 17 February 2012 on a method for the collection of premiums for excess CO₂ emissions from new passenger cars pursuant to Regulation (EC) No 443/2009 of the European Parliament and of the Council (OJ L 47, 18.2.2012, p. 71).