

# DRAFT AMENDING BUDGET No. 6/2014

## A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

### FINANCING OF THE GENERAL BUDGET

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

#### EXPENDITURE

Description	Budget 2014 <sup>1</sup>	Budget 2013 <sup>2</sup>	Change (%)
1. Smart and inclusive growth	66 374 487 058	69 127 255 205	- 3,98
2. Sustainable growth: natural resources	56 558 779 469	57 814 298 094	- 2,17
3. Security and citizenship	1 677 039 976	1 894 151 766	- 11,46
4. Global Europe	6 842 004 256	6 731 869 945	+ 1,64
5. Administration	8 405 483 381	8 417 791 740	- 0,15
6. Compensation	28 600 000	75 000 000	- 61,87
Special instruments	403 149 428	390 465 192	+ 3,25
Total expenditure <sup>3</sup>	<b>140 289 543 568</b>	<b>144 450 831 942</b>	<b>- 2,88</b>

#### REVENUE

Description	Budget 2014 <sup>4</sup>	Budget 2013 <sup>5</sup>	Change (%)
Miscellaneous revenue (Titles 4 to 9)	5 545 442 803	3 067 967 007	+ 80,75
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 005 406 925	1 023 276 526	- 1,75
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	34 000 000	—
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	9 527 759 000	p.m.	—
Total revenue for Titles 3 to 9	16 078 608 728	4 125 243 533	+ 289,76
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	16 084 600 000	14 822 700 000	+ 8,51
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 689 735 350	14 680 052 250	+ 20,50
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	90 436 599 490	110 822 836 159	- 18,40
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom <sup>6</sup>	124 210 934 840	140 325 588 409	- 11,48
Total revenue <sup>7</sup>	<b>140 289 543 568</b>	<b>144 450 831 942</b>	<b>- 2,88</b>

<sup>1</sup> The figures in this column correspond to those in the DAB No 6/2014.

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

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

<sup>4</sup> The figures in this column correspond to those in the DAB No 6/2014.

<sup>5</sup> The figures in this column correspond to those in the 2013 budget (OJ L 66, 8.3.2013, p. 1) plus amending budget No 1 to No 9/2013.

<sup>6</sup> The own resources for the 2014 budget are determined on the basis of the budget forecasts adopted at the 160th meeting of the Advisory Committee on Own Resources on 19 May 2014.

**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 <sup>8</sup>	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 665 407 000	3 925 460 000	50	1 962 730 000	1 665 407 000	
Bulgaria	193 091 000	399 471 000	50	199 735 500	193 091 000	
Czech Republic	596 638 000	1 357 846 000	50	678 923 000	596 638 000	
Denmark	951 296 000	2 654 016 000	50	1 327 008 000	951 296 000	
Germany	12 418 967 000	29 002 636 000	50	14 501 318 000	12 418 967 000	
Estonia	87 147 000	186 046 000	50	93 023 000	87 147 000	
Ireland	655 428 000	1 434 183 000	50	717 091 500	655 428 000	
Greece	709 312 000	1 798 621 000	50	899 310 500	709 312 000	
Spain	4 756 829 000	10 283 204 000	50	5 141 602 000	4 756 829 000	
France	9 731 337 000	21 411 597 000	50	10 705 798 500	9 731 337 000	
Croatia	263 049 000	422 319 000	50	211 159 500	211 159 500	Croatia
Italy	6 042 837 000	15 763 695 000	50	7 881 847 500	6 042 837 000	
Cyprus	105 170 000	153 422 000	50	76 711 000	76 711 000	Cyprus
Latvia	88 567 000	246 154 000	50	123 077 000	88 567 000	
Lithuania	138 416 000	349 250 000	50	174 625 000	138 416 000	
Luxembourg	268 280 000	325 038 000	50	162 519 000	162 519 000	Luxembourg
Hungary	401 698 000	979 528 000	50	489 764 000	401 698 000	
Malta	51 049 000	70 431 000	50	35 215 500	35 215 500	Malta
Netherlands	2 743 653 000	6 249 242 000	50	3 124 621 000	2 743 653 000	
Austria	1 499 731 000	3 217 349 000	50	1 608 674 500	1 499 731 000	
Poland	1 750 837 000	3 931 784 000	50	1 965 892 000	1 750 837 000	
Portugal	767 138 000	1 655 525 000	50	827 762 500	767 138 000	
Romania	528 406 000	1 444 740 000	50	722 370 000	528 406 000	
Slovenia	177 308 000	352 303 000	50	176 151 500	176 151 500	Slovenia
Slovakia	230 006 000	725 821 000	50	362 910 500	230 006 000	
Finland	928 440 000	1 983 150 000	50	991 575 000	928 440 000	
Sweden	1 889 310 000	4 380 034 000	50	2 190 017 000	1 889 310 000	
United Kingdom	9 529 537 000	20 226 302 000	50	10 113 151 000	9 529 537 000	
Total	59 168 884 000	134 929 167 000		67 464 583 500	58 965 784 500	

<sup>7</sup>The third subparagraph of Article 310(1) of the Treaty on the Functioning of the European Union reads: 'The revenue and expenditure shown in the budget shall be in balance'.

<sup>8</sup>The base to be used does not exceed 50 % of GNI.

**TABLE 2**

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

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

**TABLE 3**

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

Member State	1 % of gross national income	Uniform rate of 'additional base', own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	3 925 460 000		2 631 049 029
Bulgaria	399 471 000		267 746 401
Czech Republic	1 357 846 000		910 099 555
Denmark	2 654 016 000		1 778 860 623
Germany	29 002 636 000		19 439 086 702
Estonia	186 046 000		124 697 780
Ireland	1 434 183 000		961 264 614
Greece	1 798 621 000		1 205 530 062
Spain	10 283 204 000		6 892 342 273
France	21 411 597 000		14 351 174 512
Croatia	422 319 000		283 060 328
Italy	15 763 695 000		10 565 654 579
Cyprus	153 422 000		102 831 465
Latvia	246 154 000	0,6702524 <sup>9</sup>	164 985 312
Lithuania	349 250 000		234 085 655
Luxembourg	325 038 000		217 857 503
Hungary	979 528 000		656 531 004
Malta	70 431 000		47 206 548
Netherlands	6 249 242 000		4 188 569 517
Austria	3 217 349 000		2 156 435 924
Poland	3 931 784 000		2 635 287 705
Portugal	1 655 525 000		1 109 619 623
Romania	1 444 740 000		968 340 468
Slovenia	352 303 000		236 131 935
Slovakia	725 821 000		486 483 275
Finland	1 983 150 000		1 329 211 069
Sweden	4 380 034 000		2 935 728 349
United Kingdom	20 226 302 000		13 556 727 680
Total	134 929 167 000		90 436 599 490

<sup>9</sup>Calculation of rate: (90 436 599 490) / (134 929 167 000) = 0,670252410955742.

**TABLE 4.1**

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

Description	Coefficient <sup>10</sup> (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	15,5861	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	6,1166	
3. (1) – (2)	9,4694	
4. Total allocated expenditure		134 675 970 767
5 Enlargement related expenditure <sup>11</sup>		31 337 201 043
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		103 338 769 725
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 458 490 768
8. United Kingdom's advantage <sup>12</sup>		883 513 735
9. Core United Kingdom's correction = (7) – (8)		5 574 977 032
10. Windfall gains deriving from traditional own resources <sup>13</sup>		32 794 702
11. Correction for the United Kingdom = (9) – (10)		<b>5 542 182 331</b>

**TABLE 4.2**

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

Description	Coefficient <sup>14</sup> (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	14,9811	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3021	
3. (1) – (2)	7,6790	
4. Total allocated expenditure		116 702 674 481
5. Enlargement related expenditure <sup>15</sup>		26 831 341 733
5a. Pre-accession expenditure		3 040 714 610
5b. Expenditure related to Art 4(1)(g)		23 790 627 123
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		89 871 332 749
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 554 788 119
8. United Kingdom's advantage <sup>16</sup>		358 708 861
9. Core United Kingdom's correction = (7) – (8)		4 196 079 257
10. Windfall gains deriving from traditional own resources <sup>17</sup>		7 667 508
11. Correction for the United Kingdom <sup>18</sup> = (9) – (10)		<b>4 188 411 749</b>

<sup>10</sup> Rounded percentages.

<sup>11</sup> The amount of enlargement-related expenditure corresponds to total allocated expenditure in the ten Member States which joined the Union on 1 May 2004 and the two Member States which joined the Union on 1 January 2007, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

<sup>12</sup> 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.

<sup>13</sup> 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).

<sup>14</sup> Rounded percentages.

<sup>15</sup> The amount of enlargement-related expenditure corresponds to: (i) payments made to the 10 new Member States (which joined the EU on 01.05.2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2010, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for years 2007-2010 (5a); and (ii) total allocated expenditure in those Member States, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section (5b). This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

<sup>16</sup> 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.

<sup>17</sup> These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

**TABLE 4.3**

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

Description	Coefficient <sup>19</sup> (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	15,4336	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,7118	
3. (1) – (2)	7,7218	
4. Total allocated expenditure		111 424 575 479
5. Enlargement related expenditure <sup>20</sup>		23 861 206 535
5a. Pre-accession expenditure		2 970 699 609
5b. Expenditure related to Art 4(1)(g)		20 890 506 926
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		87 563 368 944
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 462 554 636
8. United Kingdom's advantage <sup>21</sup>		703 660 977
9. Core United Kingdom's correction = (7) – (8)		3 758 893 659
10. Windfall gains deriving from traditional own resources <sup>22</sup>		19 348 038
11. Correction for the United Kingdom <sup>23</sup> = (9) – (10)		<b>3 739 545 621</b>

<sup>18</sup> Note: The difference of € -213 410 778 between the provisional amount of the 2011 UK correction (€ 4 188 411 749, as calculated above) and the previously budgeted amount of the 2011 UK correction (€ 3 975 000 971, entered in the AB 4/2012) is financed in chapter 36 of the AB 4/2014.

<sup>19</sup> Rounded percentages.

<sup>20</sup> The amount of enlargement-related expenditure corresponds to: (i) payments made to the 10 new Member States (which joined the EU on 01.05.2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2009, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for years 2007-2009 (5a); and (ii) total allocated expenditure in those Member States, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section (5b). This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

<sup>21</sup> 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.

<sup>22</sup> 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).

<sup>23</sup> Note: The difference of € -109 003 534 between the definitive amount of the 2010 UK correction (€ 3 739 545 621, as calculated above) and the previously budgeted amount of the 2010 UK correction (€ 3 630 542 087, entered in the AB 4/2012) is financed in chapter 35 of the AB 4/2014.

**TABLE 5.1**

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

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

The calculations are made to 15 decimal places.

**TABLE 5.2**

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

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



**TABLE 5.3**

Financing of the definitive 2010 UK correction (chapter 35)

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

**TABLE 6**Summary of financing<sup>24</sup> of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments					Total own resources <sup>25</sup>
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	United Kingdom correction	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8) = (5) + (6) + (7)	(9)	(10) = (3) + (8)
Belgium	- 7 008 187	1 437 939 613	1 430 931 426	476 977 142	499 622 100	2 631 049 029	287 122 045	3 417 793 174	3,16	4 848 724 600
Bulgaria	400 000	59 648 930	60 048 930	20 016 310	57 927 300	267 746 401	29 872 473	355 546 174	0,33	415 595 104
Czech Republic	2 719 317	167 448 201	170 167 518	56 722 506	178 991 400	910 099 555	102 564 430	1 191 655 385	1,10	1 361 822 903
Denmark	- 5 037 845	310 359 235	305 321 390	101 773 797	285 388 800	1 778 860 623	196 216 349	2 260 465 772	2,09	2 565 787 162
Germany	- 44 722 930	3 401 939 670	3 357 216 740	1 119 072 243	3 725 690 100	19 439 086 702	379 585 752	23 544 362 554	21,77	26 901 579 294
Estonia	0	23 305 176	23 305 176	7 768 392	26 144 100	124 697 780	14 230 114	165 071 994	0,15	188 377 170
Ireland	- 1 628 671	235 618 407	233 989 736	77 996 579	196 628 400	961 264 614	113 906 755	1 271 799 769	1,18	1 505 789 505
Greece	492 476	111 905 910	112 398 386	37 466 129	212 793 600	1 205 530 062	129 665 518	1 547 989 180	1,43	1 660 387 566
Spain	748 762	1 044 215 608	1 044 964 370	348 321 457	1 427 048 700	6 892 342 273	745 789 855	9 065 180 828	8,38	10 110 145 198
France	- 35 571 563	1 455 392 829	1 419 821 266	473 273 755	2 919 401 100	14 351 174 512	1 592 165 916	18 862 741 528	17,45	20 282 562 794
Croatia	1 700 000	35 727 758	37 427 758	12 475 920	63 347 850	283 060 328	29 531 974	375 940 152	0,35	413 367 910
Italy	- 733 959	1 435 270 298	1 434 536 339	478 178 780	1 812 851 100	10 565 654 579	1 165 055 067	13 543 560 746	12,53	14 978 097 085
Cyprus	0	15 605 228	15 605 228	5 201 743	23 013 300	102 831 465	12 127 743	137 972 508	0,13	153 577 736
Latvia	- 37 322	22 175 850	22 138 528	7 379 509	26 570 100	164 985 312	18 924 143	210 479 555	0,19	232 618 083
Lithuania	747 545	54 720 963	55 468 508	18 489 503	41 524 800	234 085 655	26 275 121	301 885 576	0,28	357 354 084
Luxembourg	0	12 114 585	12 114 585	4 038 195	48 755 700	217 857 503	22 231 878	288 845 081	0,27	300 959 666
Hungary	1 556 690	89 730 060	91 286 750	30 428 917	120 509 400	656 531 004	74 294 507	851 334 911	0,79	942 621 661
Malta	0	9 342 604	9 342 604	3 114 201	10 564 650	47 206 548	5 684 602	63 455 800	0,06	72 798 404
Netherlands	- 8 805 676	1 970 981 343	1 962 175 667	654 058 556	823 095 900	4 188 569 517	79 105 502	5 090 770 919	4,71	7 052 946 586
Austria	- 3 287 560	173 300 162	170 012 602	56 670 868	449 919 300	2 156 435 924	40 458 167	2 646 813 391	2,45	2 816 825 993
Poland	8 893 006	382 020 084	390 913 090	130 304 364	525 251 100	2 635 287 705	297 111 506	3 457 650 311	3,20	3 848 563 401
Portugal	- 451 346	125 149 821	124 698 475	41 566 158	230 141 400	1 109 619 623	123 441 770	1 463 202 793	1,35	1 587 901 268
Romania	900 000	106 464 614	107 364 614	35 788 205	158 521 800	968 340 468	100 941 426	1 227 803 694	1,14	1 335 168 308
Slovenia	- 4 160	60 264 926	60 260 766	20 086 922	52 845 450	236 131 935	26 688 987	315 666 372	0,29	375 927 138
Slovakia	532 249	89 627 394	90 159 643	30 053 214	69 001 800	486 483 275	53 455 205	608 940 280	0,56	699 099 923
Finland	- 507 994	121 556 512	121 048 518	40 349 506	278 532 000	1 329 211 069	141 391 417	1 749 134 486	1,62	1 870 183 004
Sweden	- 409 989	459 635 560	459 225 571	153 075 190	566 793 000	2 935 728 349	56 758 421	3 559 279 770	3,29	4 018 505 341
United Kingdom	17 157	2 762 638 659	2 762 655 816	920 885 272	2 858 861 100	13 556 727 680	-5 864 596 643	10 550 992 137	9,76	13 313 647 953
<b>Total</b>	<b>- 89 500 000</b>	<b>16 174 100 000</b>	<b>16 084 600 000</b>	<b>5 361 533 333</b>	<b>17 689 735 350</b>	<b>90 436 599 490</b>	<b>0</b>	<b>108 126 334 840</b>	<b>100,00</b>	<b>124 210 934 840</b>

<sup>24</sup> p.m. (own resources + other revenue = total revenue = total expenditure); (124 210 934 840 + 16 078 608 728 = 140 289 543 568 = 140 289 543 568).

<sup>25</sup> Total own resources as percentage of GNI: (124 210 934 840) / (13 492 916 700 000) = 0,92 %; own resources ceiling as percentage of GNI: 1,23 %.

# B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

## REVENUE —

Figures

Title	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
1	OWN RESOURCES	133 738 614 866	-9 527 680 026	124 210 934 840
3	SURPLUSES, BALANCES AND ADJUSTMENTS	1 005 406 925	9 527 759 000	10 533 165 925
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 274 999 230	14 526	1 275 013 756
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	53 752 047		53 752 047
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	60 000 000		60 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	3 973 000 000		3 973 000 000
8	BORROWING AND LENDING OPERATIONS	153 477 000		153 477 000
9	MISCELLANEOUS REVENUE	30 200 000		30 200 000
	<b>Total</b>	<b>140 289 450 068</b>	<b>93 500</b>	<b>140 289 543 568</b>

## TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2014	Draft amending budget No. 6/2014	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)	-89 500 000		-89 500 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM	15 754 100 000	420 000 000	16 174 100 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	17 689 735 350		17 689 735 350
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	100 384 279 516	-9 947 680 026	90 436 599 490
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN	p.m.		p.m.
	<b>Title 1 — Total</b>	<b>133 738 614 866</b>	<b>-9 527 680 026</b>	<b>124 210 934 840</b>

## 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 2014	Draft amending budget No. 6/2014	New amount
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM			
1 2 0	<i>Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom</i>	15 754 100 000	420 000 000	16 174 100 000
	<b>Chapter 1 2 — Total</b>	<b>15 754 100 000</b>	<b>420 000 000</b>	<b>16 174 100 000</b>

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

Figures

Budget 2014	Draft amending budget No. 6/2014	New amount
15 754 100 000	420 000 000	16 174 100 000

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 2014	Draft amending budget No. 6/2014	New amount
Belgium	1 400 600 000	37 339 613	1 437 939 613
Bulgaria	58 100 000	1 548 930	59 648 930
Czech Republic	163 100 000	4 348 201	167 448 201
Denmark	302 300 000	8 059 235	310 359 235
Germany	3 313 600 000	88 339 670	3 401 939 670
Estonia	22 700 000	605 176	23 305 176
Ireland	229 500 000	6 118 407	235 618 407
Greece	109 000 000	2 905 910	111 905 910
Spain	1 017 100 000	27 115 608	1 044 215 608
France	1 417 600 000	37 792 829	1 455 392 829
Croatia	34 800 000	927 758	35 727 758
Italy	1 398 000 000	37 270 298	1 435 270 298
Cyprus	15 200 000	405 228	15 605 228
Latvia	21 600 000	575 850	22 175 850
Lithuania	53 300 000	1 420 963	54 720 963
Luxembourg	11 800 000	314 585	12 114 585
Hungary	87 400 000	2 330 060	89 730 060
Malta	9 100 000	242 604	9 342 604
Netherlands	1 919 800 000	51 181 343	1 970 981 343
Austria	168 800 000	4 500 162	173 300 162
Poland	372 100 000	9 920 084	382 020 084
Portugal	121 900 000	3 249 821	125 149 821
Romania	103 700 000	2 764 614	106 464 614
Slovenia	58 700 000	1 564 926	60 264 926
Slovakia	87 300 000	2 327 394	89 627 394
Finland	118 400 000	3 156 512	121 556 512
Sweden	447 700 000	11 935 560	459 635 560
United Kingdom	2 690 900 000	71 738 659	2 762 638 659
Article 1 2 0 — Total	15 754 100 000	420 000 000	16 174 100 000

## 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 2014	Draft amending budget No. 6/2014	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>	100 384 279 516	-9 947 680 026	90 436 599 490
	<b>Chapter 1 4 — Total</b>	<b>100 384 279 516</b>	<b>-9 947 680 026</b>	<b>90 436 599 490</b>

### 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 2014	Draft amending budget No. 6/2014	New amount
100 384 279 516	-9 947 680 026	90 436 599 490

Remarks

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

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

The rate to be applied to the Member States’ gross national income for this financial year is 0,67 %.

*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 2014	Draft amending budget No. 6/2014	New amount
Belgium	2 920 454 359	- 289 405 330	2 631 049 029
Bulgaria	297 197 481	- 29 451 080	267 746 401
Czech Republic	1 010 207 025	- 100 107 470	910 099 555
Denmark	1 974 528 487	- 195 667 864	1 778 860 623
Germany	21 577 311 887	-2 138 225 185	19 439 086 702
Estonia	138 414 059	- 13 716 279	124 697 780
Ireland	1 067 000 044	- 105 735 430	961 264 614
Greece	1 338 133 757	- 132 603 695	1 205 530 062
Spain	7 650 473 560	- 758 131 287	6 892 342 273
France	15 929 748 815	-1 578 574 303	14 351 174 512
Croatia	314 195 881	- 31 135 553	283 060 328
Italy	11 727 836 170	-1 162 181 591	10 565 654 579
Cyprus	114 142 533	- 11 311 068	102 831 465
Latvia	183 133 065	- 18 147 753	164 985 312
Lithuania	259 834 181	- 25 748 526	234 085 655
Luxembourg	241 820 995	- 23 963 492	217 857 503
Hungary	728 746 903	- 72 215 899	656 531 004
Malta	52 399 087	- 5 192 539	47 206 548
Netherlands	4 649 296 143	- 460 726 626	4 188 569 517
Austria	2 393 635 627	- 237 199 703	2 156 435 924
Poland	2 925 159 273	- 289 871 568	2 635 287 705
Portugal	1 231 673 537	- 122 053 914	1 109 619 623
Romania	1 074 854 216	- 106 513 748	968 340 468
Slovenia	262 105 545	- 25 973 610	236 131 935
Slovakia	539 994 575	- 53 511 300	486 483 275
Finland	1 475 419 202	- 146 208 133	1 329 211 069
Sweden	3 258 647 238	- 322 918 889	2 935 728 349
United Kingdom	15 047 915 871	-1 491 188 191	13 556 727 680
Article 1 4 0 — Total	100 384 279 516	-9 947 680 026	90 436 599 490

## TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	1 005 406 925		1 005 406 925
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.	-285 018 000	-285 018 000
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.	9 812 777 000	9 812 777 000
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	0		0
	<b>Title 3 — Total</b>	<b>1 005 406 925</b>	<b>9 527 759 000</b>	<b>10 533 165 925</b>

### CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000

Figures

Title Chapter Article Item	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
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			
3 1 0	<i>Application for 1995 and subsequent financial years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000</i>			
3 1 0 3	Application for 1995 and subsequent years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000	p.m.	-285 018 000	-285 018 000
	<i>Article 3 1 0 — Subtotal</i>	p.m.	-285 018 000	-285 018 000
	<b>Chapter 3 1 — Total</b>	<b>p.m.</b>	<b>-285 018 000</b>	<b>-285 018 000</b>



**Article 3 1 0 — Application for 1995 and subsequent financial years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000**

Item 3 1 0 3 — Application for 1995 and subsequent years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000

*Figures*

Budget 2014	Draft amending budget No. 6/2014	New amount
p.m.	-285 018 000	-285 018 000

*Remarks*

Under Article 7(1) of Regulation (EEC, Euratom) No 1553/89, Member States are to send the Commission a statement of the total amount of the VAT resources base for the previous calendar year before 31 July.

Each Member State is debited with an amount calculated on the basis of that statement according to Union rules and credited with the 12 payments actually made during the previous financial year. The Commission works out each Member State's balance and informs it in time for that Member State to enter its balance in the Commission's account referred to in Article 9(1) of Regulation (EC, Euratom) No 1150/2000 on the first working day of December of the same year.

Any corrections to the abovementioned statements resulting from Commission controls in accordance with Article 9 of Regulation (EEC, Euratom) No 1553/89 or/and any changes to the GNI of previous financial years that have an effect on the capping of the 'VAT' base will lead to adjustments of the 'VAT' balances.

*Legal basis*

Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

Council Regulation (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(4), (5) and (8) thereof.

Member State	Budget 2014	Draft amending budget No. 6/2014	New amount
Belgium	p.m.	9 024 000	9 024 000
Bulgaria	p.m.	903 000	903 000
Czech Republic	p.m.	5 266 000	5 266 000
Denmark	p.m.	- 7 945 000	- 7 945 000
Germany	p.m.	- 27 014 000	- 27 014 000
Estonia	p.m.	- 459 000	- 459 000
Ireland	p.m.	6 536 000	6 536 000
Greece	p.m.	73 206 000	73 206 000
Spain	p.m.	- 45 030 000	- 45 030 000
France	p.m.	70 362 000	70 362 000
Croatia	p.m.	- 214 000	- 214 000
Italy	p.m.	- 241 517 000	- 241 517 000
Cyprus	p.m.	8 960 000	8 960 000
Latvia	p.m.	5 480 000	5 480 000
Lithuania	p.m.	- 1 225 000	- 1 225 000
Luxembourg	p.m.	- 10 259 000	- 10 259 000
Hungary	p.m.	1 932 000	1 932 000
Malta	p.m.	3 080 000	3 080 000
Netherlands	p.m.	- 4 505 000	- 4 505 000
Austria	p.m.	3 073 000	3 073 000
Poland	p.m.	- 75 926 000	- 75 926 000
Portugal	p.m.	12 195 000	12 195 000
Romania	p.m.	2 163 000	2 163 000
Slovenia	p.m.	1 264 000	1 264 000
Slovakia	p.m.	34 000	34 000
Finland	p.m.	- 8 009 000	- 8 009 000
Sweden	p.m.	- 3 206 000	- 3 206 000
United Kingdom	p.m.	- 63 187 000	- 63 187 000
Item 3 1 0 3 — Total	p.m.	- 285 018 000	- 285 018 000

**CHAPTER 3 2 — BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000**

Figures

Title Chapter Article Item	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
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			
3 2 0	<i>Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000</i>			
3 2 0 3	Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000	p.m.	9 812 777 000	9 812 777 000
	<i>Article 3 2 0 — Subtotal</i>	p.m.	9 812 777 000	9 812 777 000
	<b>Chapter 3 2 — Total</b>	<b>p.m.</b>	<b>9 812 777 000</b>	<b>9 812 777 000</b>

**Article 3 2 0 — Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000**

Item 3 2 0 3 — Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000

Figures

Budget 2014	Draft amending budget No. 6/2014	New amount
p.m.	9 812 777 000	9 812 777 000

Remarks

On the basis of figures for aggregate gross national income and its components from the preceding year, supplied by the Member States in accordance with Article 2(2) of Regulation (EC, Euratom) No 1287/2003, each Member State shall be debited with an amount calculated according to Union rules and credited with the 12 payments made during that previous financial year.

The Commission works out each Member State's balance and informs it in time for that Member State to enter its balance in the account referred to in Article 9(1) of Regulation (EC, Euratom) No 1150/2000 on the first working day of December of the same year.

Any changes to the gross national product/gross national income of previous financial years pursuant to Article 2(2) of Regulation (EC, Euratom) No 1287/2003, subject to Articles 4 and 5 thereof, gives rise for each Member State concerned to an adjustment to the balance established pursuant to Article 10(7) of Regulation (EC, Euratom) No 1150/2000.

*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(6), (7) and (8) thereof.

Council Regulation (EC, Euratom) No 1287/2003 of 15 July 2003 on the harmonisation of gross national income at market prices (OJ L 181, 19.7.2003, p. 1).

Member State	Budget 2014	Draft amending budget No. 6/2014	New amount
Belgium	p.m.	109 853 000	109 853 000
Bulgaria	p.m.	35 569 000	35 569 000
Czech Republic	p.m.	73 255 000	73 255 000
Denmark	p.m.	- 117 740 000	- 117 740 000
Germany	p.m.	1 386 017 000	1 386 017 000
Estonia	p.m.	7 770 000	7 770 000
Ireland	p.m.	105 640 000	105 640 000
Greece	p.m.	148 776 000	148 776 000
Spain	p.m.	634 182 000	634 182 000
France	p.m.	491 889 000	491 889 000
Croatia	p.m.	- 1 205 000	- 1 205 000
Italy	p.m.	1 743 790 000	1 743 790 000
Cyprus	p.m.	44 765 000	44 765 000
Latvia	p.m.	19 093 000	19 093 000
Lithuania	p.m.	8 741 000	8 741 000
Luxembourg	p.m.	- 56 671 000	- 56 671 000
Hungary	p.m.	37 850 000	37 850 000
Malta	p.m.	15 243 000	15 243 000
Netherlands	p.m.	1 107 927 000	1 107 927 000
Austria	p.m.	- 60 167 000	- 60 167 000
Poland	p.m.	49 123 000	49 123 000
Portugal	p.m.	109 407 000	109 407 000
Romania	p.m.	72 917 000	72 917 000
Slovenia	p.m.	6 800 000	6 800 000
Slovakia	p.m.	- 6 697 000	- 6 697 000
Finland	p.m.	- 26 310 000	- 26 310 000
Sweden	p.m.	193 317 000	193 317 000
United Kingdom	p.m.	3 679 643 000	3 679 643 000
Item 3 2 0 3 — Total	p.m.	9 812 777 000	9 812 777 000

## **TITLE 4 — REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES**

*Figures*

Title Chapter	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
4 0	MISCELLANEOUS TAXES AND DEDUCTIONS	722 623 859	8 444	722 632 303
4 1	CONTRIBUTIONS TO THE PENSION SCHEME	528 600 987	6 082	528 607 069
4 2	OTHER CONTRIBUTIONS TO THE PENSION SCHEME	23 774 384		23 774 384
	<b>Title 4 — Total</b>	<b>1 274 999 230</b>	<b>14 526</b>	<b>1 275 013 756</b>

## CHAPTER 40 — MISCELLANEOUS TAXES AND DEDUCTIONS

### Figures

Title Chapter Article Item	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
4 0	MISCELLANEOUS TAXES AND DEDUCTIONS			
4 0 0	<i>Proceeds from the tax on the salaries, wages and allowances of Members of the institutions, officials, other servants and persons in receipt of a pension, and members of the governing bodies of the European Investment Bank, the European Central Bank, the European Investment Fund, their staff and persons in receipt of a pension</i>	654 290 626	7 627	654 298 253
4 0 3	<i>Proceeds from the temporary contribution from the salaries of Members of the institutions, officials and other servants in active employment</i>	p.m.		p.m.
4 0 4	<i>Proceeds from the special levy on the salaries of Members of the institutions, officials and other servants in active employment</i>	68 333 233	817	68 334 050
<b>Chapter 4 0 — Total</b>		<b>722 623 859</b>	<b>8 444</b>	<b>722 632 303</b>

**Article 4 0 0 — Proceeds from the tax on the salaries, wages and allowances of Members of the institutions, officials, other servants and persons in receipt of a pension, and members of the governing bodies of the European Investment Bank, the European Central Bank, the European Investment Fund, their staff and persons in receipt of a pension**

### Figures

Budget 2014	Draft amending budget No. 6/2014	New amount
654 290 626	7 627	654 298 253

### Remarks

This revenue represents all the tax levied on salaries, wages and emoluments of every type, with the exception of benefits and family allowances paid to Members of the Commission, officials, other servants and persons in receipt of the compensation payments on termination of employment referred to in Chapter 01 of each title of the statement of expenditure and to persons in receipt of a pension.

### Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

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

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ 187, 8.8.1967, p. 1).

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

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

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

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

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

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

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

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

European Parliament	72 232 824
Council	22 524 000
Commission:	431 201 921
— administration	(351 548 000)
— research and technological development	(14 631 182)
— research (indirect actions)	(15 381 881)
— European Anti-Fraud Office (OLAF)	(2 981 000)
— European Personnel Selection Office (EPSO)	(650 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(2 313 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(850 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(1 132 000)
— Publications Office of the European Union (OP)	(3 225 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(239 850)
— Agency for the operational management of large-scale IT systems in the area of home affairs	(268 136)
— Artemis Joint Undertaking — Embedded Computing Systems Initiative (Artemis JU)	(93 599)
— Bio-based Industries Joint Undertaking	(46 743)
— Body of European Regulators for Electronic Communications (BEREC)	(67 383)
— Clean Sky JU	(171 512)
— Community Plant Variety Office (CPVO)	(217 205)
— Consumers, Health and Food Executive Agency (CHAFEA ex-EAHC)	(185 260)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(1 029 027)
— European Agency for Reconstruction	(p.m.)
— European Agency for Safety and Health at Work (EU-OSHA)	(230 922)
— European Agency for the Management of Operational Cooperation at the External Borders (Frontex)	(866 038)
— European Asylum Support Office (EASO)	(146 426)
— European Aviation Safety Agency (EASA)	(3 747 041)
— European Banking Authority (EBA)	(894 882)
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(608 236)
— European Centre for Disease Prevention and Control (ECDC)	(1 097 302)
— European Centre for the Development of Vocational Training (Cedefop)	(543 119)
— European Chemicals Agency (ECHA)	(2 935 177)
— European Environment Agency (EEA)	(1 139 840)
— European Fisheries Control Agency (CFCA)	(275 605)
— European Food Safety Authority (EFSA)	(1 366 953)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(567 399)
— European GNSS Supervisory Authority (Galileo)	(435 913)
— European Institute for Gender Equality (EIGE)	(129 853)
— European Institute of Innovation and Technology (EIT)	(153 177)
— European Insurance and Occupational Pensions Authority (EIOPA)	(474 087)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(1 654 563)
— European Maritime Safety Agency (EMSA)	(891 211)

— European Medicines Agency (EMA)	(3 979 957)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(500 368)	
— European Nanoelectronics Initiative Advisory Council JU (ENIAC)	(93 486)	
— European Network and Information Security Agency (ENISA)	(249 629)	
— European Police College (CEPOL)	(103 557)	
— European Police Office (Europol)	(2 324 699)	
— European Railway Agency (ERA)	(790 771)	
— European Research Council Executive Agency (ERCEA)	(865 474)	
— European Securities and Markets Authority (ESMA)	(546 965)	
— European Training Foundation (ETF)	(758 977)	
— European Union Agency for Fundamental Rights (FRA)	(432 845)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(703 756)	
— Fuel Cells and Hydrogen technology JU (FCH)	(105 426)	
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(390 885)	
— Innovative Medicines Initiative JU (IMI)	(216 660)	
— New generation European air traffic management system JU (SESAR)	(228 585)	
— Office for Harmonization in the Internal Market (OHIM)	(3 713 455)	
— Research Executive Agency (REA)	(951 621)	
— Translation Centre for the bodies of the European Union (CdT)	(1 056 283)	
Court of Justice of the European Union		24 204 000
Court of Auditors		10 004 000
European Economic and Social Committee		4 521 290
Committee of the Regions		3 188 444
European Ombudsman		600 774
European Data Protection Supervisor		489 000
European External Action Service		21 542 000
European Investment Bank		38 090 000
European Central Bank		23 000 000
European Investment Fund		2 700 000
	Total	654 298 253

**Article 404 — Proceeds from the special levy on the salaries of Members of the institutions, officials and other servants in active employment**

*Figures*

Budget 2014	Draft amending budget No. 6/2014	New amount
68 333 233	817	68 334 050

*Remarks*

This article is intended to record the proceeds from the special levy on the salaries of officials and other servants in active employment in accordance with Article 66a of the Staff Regulations.

*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Article 66a thereof.

Conditions of Employment of Other Servants of the European Union.

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ 187, 8.8.1967, p. 1).

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

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

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

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

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

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

European Parliament		8 967 490
Council		2 793 000
Commission:		46 994 080
— administration	(32 200 000)	
— research and technological development	(2 948 707)	
— research (indirect actions)	(2 678 317)	
— European Anti-Fraud Office (OLAF)	(615 000)	
— European Personnel Selection Office (EPSO)	(134 000)	
— Office for Infrastructure and Logistics in Brussels (OIB)	(433 000)	
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(147 000)	
— Office for Administration and Payment of Individual Entitlements (PMO)	(238 000)	
— Publications Office of the European Union (OP)	(673 000)	
— Agency for the Cooperation of Energy Regulators (ACER)	(40 469)	
— Agency for the operational management of large-scale IT systems in the area of home affairs	(55 706)	
— Artemis Joint Undertaking — Embedded Computing Systems Initiative (Artemis JU)	(17 198)	
— Bio-based Industries Joint Undertaking	(8 250)	
— Body of European Regulators for Electronic Communications (BEREC)	(13 527)	
— Clean Sky JU	(33 052)	
— Community Plant Variety Office (CPVO)	(43 219)	
— Consumers, Health and Food Executive Agency (CHAFEA ex-EAHC)	(22 882)	
— Education, Audiovisual and Culture Executive Agency (EACEA)	(162 385)	
— European Agency for Reconstruction	(p.m.)	
— European Agency for Safety and Health at Work (EU-OSHA)	(41 848)	
— European Agency for the Management of Operational Cooperation at the External Borders (Frontex)	(209 801)	
— European Asylum Support Office (EASO)	(17 386)	
— European Aviation Safety Agency (EASA)	(797 361)	
— European Banking Authority (EBA)	(90 699)	
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(62 153)	
— European Centre for Disease Prevention and Control (ECDC)	(178 466)	
— European Centre for the Development of Vocational Training (Cedefop)	(113 519)	
— European Chemicals Agency (ECHA)	(504 455)	
— European Environment Agency (EEA)	(174 403)	
— European Fisheries Control Agency (CFCA)	(61 189)	
— European Food Safety Authority (EFSA)	(259 917)	
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(103 104)	
— European GNSS Supervisory Authority (Galileo)	(64 055)	
— European Institute for Gender Equality (EIGE)	(28 724)	
— European Institute of Innovation and Technology (EIT)	(26 744)	
— European Insurance and Occupational Pensions Authority (EIOPA)	(82 604)	
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(319 586)	
— European Maritime Safety Agency (EMSA)	(205 568)	



— European Medicines Agency (EMA)	(535 484)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(115 541)	
— European Nanoelectronics Initiative Advisory Council JU (ENIAC)	(16 501)	
— European Network and Information Security Agency (ENISA)	(51 149)	
— European Police College (CEPOL)	(17 078)	
— European Police Office (Europol)	(540 831)	
— European Railway Agency (ERA)	(152 947)	
— European Research Council Executive Agency (ERCEA)	(157 797)	
— European Securities and Markets Authority (ESMA)	(70 823)	
— European Training Foundation (ETF)	(140 363)	
— European Union Agency for Fundamental Rights (FRA)	(84 681)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(101 052)	
— Fuel Cells and Hydrogen technology JU (FCH)	(29 382)	
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(65 287)	
— Innovative Medicines Initiative JU (IMI)	(43 210)	
— New generation European air traffic management system JU (SESAR)	(38 441)	
— Office for Harmonization in the Internal Market (OHIM)	(668 203)	
— Research Executive Agency (REA)	(142 415)	
— Translation Centre for the bodies of the European Union (CdT)	(217 601)	
Court of Justice of the European Union		4 402 000
Court of Auditors		1 500 000
European Economic and Social Committee		871 316
Committee of the Regions		622 780
European Ombudsman		65 384
European Data Protection Supervisor		77 000
European External Action Service		2 041 000
	Total	68 334 050

## CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME

### Figures

Title Chapter Article Item	Heading	Budget 2014	Draft amending budget No. 6/2014	New amount
4 1	CONTRIBUTIONS TO THE PENSION SCHEME			
4 1 0	<i>Staff contributions to the pension scheme</i>	435 628 040	6 082	435 634 122
4 1 1	<i>Transfer or purchase of pension rights by staff</i>	92 862 947		92 862 947
4 1 2	<i>Contributions to the pensions scheme by officials and temporary staff on leave on personal grounds</i>	110 000		110 000
	<b>Chapter 4 1 — Total</b>	<b>528 600 987</b>	<b>6 082</b>	<b>528 607 069</b>

### Article 4 1 0 — Staff contributions to the pension scheme

#### Figures

Budget 2014	Draft amending budget No. 6/2014	New amount
435 628 040	6 082	435 634 122

#### Remarks

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

#### Legal basis

Staff Regulations of Officials of the European Union.

## Conditions of Employment of Other Servants of the European Union.

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

European Parliament	64 473 150
Council	30 581 000
Commission:	289 546 122
— administration	(179 070 000)
— research and technological development	(16 530 951)
— research (indirect actions)	(16 259 308)
— European Anti-Fraud Office (OLAF)	(3 148 000)
— European Personnel Selection Office (EPSO)	(945 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(4 544 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 424 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(2 497 000)
— Publications Office of the European Union (OP)	(4 311 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(394 537)
— Agency for the operational management of large-scale IT systems in the area of home affairs	(403 416)
— Artemis Joint Undertaking — Embedded Computing Systems Initiative (Artemis JU)	(116 408)
— Bio-based Industries Joint Undertaking	(54 571)
— Body of European Regulators for Electronic Communications (BEREC)	(131 101)
— Clean Sky JU	(226 901)
— Community Plant Variety Office (CPVO)	(334 999)
— Consumers, Health and Food Executive Agency (CHAFEA ex-EAHC)	(308 517)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(2 341 170)
— European Agency for Reconstruction	(p.m.)
— European Agency for Safety and Health at Work (EU-OSHA)	(406 579)
— European Agency for the Management of Operational Cooperation at the External Borders (Frontex)	(1 581 417)
— European Asylum Support Office (EASO)	(314 309)
— European Aviation Safety Agency (EASA)	(5 852 005)
— European Banking Authority (EBA)	(862 486)
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(1 201 091)
— European Centre for Disease Prevention and Control (ECDC)	(1 807 878)
— European Centre for the Development of Vocational Training (Cedefop)	(874 699)
— European Chemicals Agency (ECHA)	(4 004 575)
— European Environment Agency (EEA)	(1 392 106)
— European Fisheries Control Agency (CFCA)	(431 988)
— European Food Safety Authority (EFSA)	(2 264 340)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(807 424)
— European GNSS Supervisory Authority (Galileo)	(905 050)
— European Institute for Gender Equality (EIGE)	(267 209)
— European Institute of Innovation and Technology (EIT)	(323 115)
— European Insurance and Occupational Pensions Authority (EIOPA)	(717 060)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(2 519 044)
— European Maritime Safety Agency (EMSA)	(1 680 039)
— European Medicines Agency (EMA)	(4 698 435)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(820 170)
— European Nanoelectronics Initiative Advisory Council JU (ENIAC)	(109 141)
— European Network and Information Security Agency (ENISA)	(412 198)
— European Police College (CEPOL)	(201 968)
— European Police Office (Europol)	(3 955 037)
— European Railway Agency (ERA)	(1 123 903)
— European Research Council Executive Agency (ERCEA)	(1 957 729)
— European Securities and Markets Authority (ESMA)	(688 136)
— European Training Foundation (ETF)	(1 017 660)

— European Union Agency for Fundamental Rights (FRA)	(672 837)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(1 488 750)	
— Fuel Cells and Hydrogen technology JU (FCH)	(175 061)	
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(789 280)	
— Innovative Medicines Initiative JU (IMI)	(291 419)	
— New generation European air traffic management system JU (SESAR)	(289 973)	
— Office for Harmonization in the Internal Market (OHIM)	(5 494 308)	
— Research Executive Agency (REA)	(2 459 221)	
— Translation Centre for the bodies of the European Union (CdT)	(1 647 603)	
Court of Justice of the European Union		18 697 000
Court of Auditors		8 097 000
European Economic and Social Committee		5 493 786
Committee of the Regions		4 115 471
European Ombudsman		538 593
European Data Protection Supervisor		434 000
European External Action Service		13 658 000
		<hr/>
	Total	435 634 122