

Having regard to:

* the Treaty on the Functioning of the European Union, and in particular Article 314 thereof, in conjunction with the Treaty establishing the European Atomic Energy Community, and in particular Article 106a 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[[1]](#footnote-2), and in particular Article 41 thereof,
* the general budget of the European Union for the financial year 2016, as adopted on 25 November 2015[[2]](#footnote-3),
* Amending budget No 1/2016[[3]](#footnote-4), adopted on 14 April 2016,
* Amending budget No 2/2016[[4]](#footnote-5), adopted on 6 July 2016,
* Draft amending budget No 3/2016[[5]](#footnote-6), adopted on 30 June 2016,
* Draft amending budget No 4/2016[[6]](#footnote-7), adopted on 30 September 2016,

The European Commission hereby presents Draft amending budget No 5 to the 2016 budget to the European Parliament and to the Council.

**CHANGES TO THE STATEMENT OF REVENUE AND EXPENDITURE BY SECTION**

The changes to the statement of revenue and expenditure by section are available on EUR-Lex (<http://eur-lex.europa.eu/budget/www/index-en.htm>). An English version of the changes to this statement is attached for information as a budgetary annex.

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1. Introduction

This Draft Amending Budget No 5 to the Budget for 2016 (DAB 5/2016) covers the implementation of the new Own Resources Decision No 2014/335/EU, Euratom (hereafter, ORD 2014), following the completion of the ratification process and the entry into force of ORD 2014 on 1 October 2016.

DAB 5/2016 takes into account the retroactive effect of ORD 2014 from 1 January 2014 onwards and therefore includes the adjustments for the financial years 2014, 2015 and 2016 related to the new provisions introduced by ORD 2014.

2. Budgetary year 2014: retroactive impact of ord 2014

The retroactive impact is calculated by comparing the amounts that Member States should have made available for the year 2014 according to the ORD 2014 and the amounts that have already been made available for that year based on the Own Resources Decision No 2007/436/EC, Euratom (hereafter, ORD 2007). Therefore, the calculation of the retroactive effect is based on the latest available real data for each type of own resource.

2.1 Decrease in collection costs of Traditional Own Resources (TOR)

ORD 2014 decreases the collection costs for Traditional Own Resources (TOR) from 25 % to 20 % for amounts that should have been made available by Member States after 1 March 2014. The TOR figures included in Amending Budget (AB) No 7/2014 were forecasts. However during that year Member States have made available the actual collected amounts. Therefore, the calculation of the retroactive impact is based on the actual collected TOR.

The following table provides an overview of the impact of the decreased collection costs:

Budgetary year 2014 (in EUR)

| Member State | Actual amount of sugar levies collected at 25% | Actual amount of custom duties collected at 25% | Actual amount of sugar levies collected at 20% | Actual amount of custom duties collected at 20% | Difference in collection costs |
| --- | --- | --- | --- | --- | --- |
|
| (1) | (2) | (3) | (4) | (5) = (3+4) - (1+2) |
| Belgium | - 6 723 048 | 1 579 252 098 | - 6 277 390 | 1 668 546 854 | 89 740 414 |
| Bulgaria | 401 390 | 56 299 282 | 428 150 | 59 501 482 | 3 228 960 |
| Czech Republic | 2 530 805 | 196 017 383 | 2 740 585 | 207 389 254 | 11 581 651 |
| Denmark | - 3 347 222 | 297 351 694 | - 3 008 015 | 314 515 261 | 17 502 774 |
| Germany | - 39 970 025 | 3 367 018 994 | - 38 212 955 | 3 558 017 137 | 192 755 213 |
| Estonia | — | 22 157 722 | — | 23 425 270 | 1 267 548 |
| Ireland | - 1 629 766 | 227 194 979 | - 1 629 765 | 240 221 650 | 13 026 672 |
| Greece | 1 428 317 | 121 801 766 | 1 523 539 | 128 904 377 | 7 197 833 |
| Spain | 1 624 096 | 1 131 277 340 | 1 939 328 | 1 196 197 853 | 65 235 745 |
| France | - 31 048 766 | 1 425 142 160 | - 28 629 018 | 1 506 319 176 | 83 596 764 |
| Croatia | 1 733 344 | 40 825 559 | 1 848 900 | 43 298 880 | 2 588 877 |
| Italy | - 1 250 884 | 1 521 698 520 | - 972 677 | 1 610 030 721 | 88 610 408 |
| Cyprus | — | 17 833 312 | — | 18 833 122 | 999 810 |
| Latvia | - 37 347 | 25 916 142 | - 37 347 | 27 390 416 | 1 474 274 |
| Lithuania | 759 777 | 63 542 514 | 813 928 | 67 065 620 | 3 577 257 |
| Luxembourg | — | 14 026 782 | — | 14 821 472 | 794 690 |
| Hungary | 2 082 729 | 107 240 633 | 2 221 579 | 113 429 983 | 6 328 200 |
| Malta | — | 10 453 494 | — | 11 056 764 | 603 270 |
| Netherlands | - 8 688 846 | 1 990 418 279 | - 8 201 468 | 2 103 264 618 | 113 333 717 |
| Austria | - 3 248 958 | 181 825 082 | - 3 038 341 | 192 279 287 | 10 664 822 |
| Poland | 9 134 964 | 421 544 723 | 10 006 542 | 445 809 300 | 25 136 155 |
| Portugal | - 495 781 | 111 464 267 | - 492 030 | 117 920 812 | 6 460 296 |
| Romania | 754 416 | 104 072 380 | 804 711 | 110 050 525 | 6 028 440 |
| Slovenia | - 4 160 | 58 214 760 | - 4 159 | 61 580 135 | 3 365 376 |
| Slovak Republic | 317 655 | 94 783 822 | 405 475 | 100 180 169 | 5 484 167 |
| Finland | - 595 328 | 127 444 447 | - 546 730 | 134 818 073 | 7 422 224 |
| Sweden | 5 811 454 | 472 337 853 | 5 983 363 | 498 598 164 | 26 432 220 |
| United Kingdom | 1 469 218 | 2 640 541 000 | 2 104 888 | 2 788 389 550 | 148 484 220 |
| **Total** | **- 68 991 966** | **16 427 696 987** | **- 60 228 907** | **17 361 855 925** | **942 921 997** |

2.2 Rate of call of the VAT-based resource

ORD 2007 provided for the application of a uniform rate of 0.30 % valid for all Member States to the harmonised Value Added Tax (VAT) assessment bases determined according to Union rules. Some Member States benefitted from reduced rates, but only applicable for the period 2007 to 2013.

According to ORD 2014, the uniform rate of call of the VAT based resource is fixed at 0.30 % from 1 January 2014. However, for the period 2014-2020, the rate of call of the VAT based own resource for Germany, the Netherlands and Sweden has been fixed at 0.15 %.

The impact of the new ORD has been calculated based on the final budget 2014 (AB 7/2014) updated with the latest available data for the VAT base. These data correspond to the 2014 amounts taken into account for the yearly VAT balances calculated in autumn 2015 and made available on 1 December 2015.

The revised VAT based own resource contributions taking into account the new rates and the real VAT bases are set out in the following table:

Budgetary year 2014 (in EUR)

| Member State | 1% of capped VAT base used for VAT balances (as in updated AB 7/2014) | 1% of capped VAT base used for VAT balances (capping GNI ESA 2010) | Uniform rate of VAT-based own resource (in %) according to ORD 2007 | Uniform rate of VAT-based own resource (in %) according to ORD 2014 | Difference in the VAT-based own resource contributions according to ORD 2014 |
| --- | --- | --- | --- | --- | --- |
| (1) | (2) | (3) | (4) | (5) = (2 x 4) - (1 x 3) |
| Belgium | 1 693 253 418 | 1 693 253 418 | 0.30 | 0.30 | 0 |
| Bulgaria | 188 037 390 | 188 037 390 | 0.30 | 0.30 | 0 |
| Czech Republic | 631 044 709 | 631 044 709 | 0.30 | 0.30 | 0 |
| Denmark | 928 251 252 | 928 251 252 | 0.30 | 0.30 | 0 |
| Germany | 12 091 795 195 | 12 091 795 195 | 0.30 | 0.15 | -1 813 769 280 |
| Estonia | 89 165 317 | 89 165 317 | 0.30 | 0.30 | 0 |
| Ireland | 679 071 717 | 679 071 717 | 0.30 | 0.30 | 0 |
| Greece | 749 168 699 | 749 168 699 | 0.30 | 0.30 | 0 |
| Spain | 4 481 813 662 | 4 481 813 662 | 0.30 | 0.30 | 0 |
| France | 9 478 025 064 | 9 478 025 064 | 0.30 | 0.30 | 0 |
| Croatia | 207 275 290 | 208 890 710 | 0.30 | 0.30 | 484 626 |
| Italy | 5 940 917 875 | 5 940 917 875 | 0.30 | 0.30 | 0 |
| Cyprus | 83 345 000 | 84 295 000 | 0.30 | 0.30 | 285 000 |
| Latvia | 91 329 224 | 91 329 224 | 0.30 | 0.30 | 0 |
| Lithuania | 138 288 224 | 138 288 224 | 0.30 | 0.30 | 0 |
| Luxembourg | 162 980 000 | 163 635 000 | 0.30 | 0.30 | 196 500 |
| Hungary | 416 974 673 | 416 974 673 | 0.30 | 0.30 | 0 |
| Malta | 37 640 000 | 37 895 000 | 0.30 | 0.30 | 76 500 |
| Netherlands | 2 656 743 680 | 2 656 743 680 | 0.30 | 0.15 | - 398 511 552 |
| Austria | 1 483 426 403 | 1 483 426 403 | 0.30 | 0.30 | 0 |
| Poland | 1 780 664 720 | 1 780 664 720 | 0.30 | 0.30 | 0 |
| Portugal | 813 195 627 | 813 195 627 | 0.30 | 0.30 | 0 |
| Romania | 490 877 328 | 490 877 328 | 0.30 | 0.30 | 0 |
| Slovenia | 178 572 494 | 178 572 494 | 0.30 | 0.30 | 0 |
| Slovak Republic | 253 201 506 | 253 201 506 | 0.30 | 0.30 | 0 |
| Finland | 900 400 416 | 900 400 416 | 0.30 | 0.30 | 0 |
| Sweden | 1 893 924 712 | 1 893 924 712 | 0.30 | 0.15 | - 284 088 707 |
| United Kingdom | 9 944 090 143 | 9 944 090 143 | 0.30 | 0.30 | 0 |
| **Total** | **58 483 473 738** | **58 486 949 158** |  |  | **-2 495 326 913** |

2.3 Gross reductions in their annual GNI-based contributions for Denmark, the Netherlands, Sweden and Austria

According to ORD 2014, Denmark, the Netherlands, Sweden and Austria are entitled to a gross reduction in their annual Gross National Income (GNI) based contributions for the period 2014-2020. ORD 2014 specifies the amount of this reduction (which has to be adapted for current prices) and indicates that this reduction shall be granted after financing of the correction mechanism in favour of the UK (UK correction) and is to be financed by all Member States.

The gross reduction for Denmark, the Netherlands, Sweden and Austria, which equals respectively EUR 130 million, EUR 695 million, EUR 185 million and EUR 30 million in 2011 prices, is adjusted to current prices by applying the GDP deflator for the EU expressed in Euro.

The following table provides an overview of the gross reductions and their financing:

Budgetary year 2014 (in EUR)

| Member State | Gross reduction | Percentage share of GNI base | GNI key applied to the gross reduction | Financing of the reduction in favour of Denmark, Netherlands, Austria and Sweden |
| --- | --- | --- | --- | --- |
|
| (1) | (2) | (3) | (4) = (1 + 3) |
| Belgium |  | 2,92% | 31 897 706 | 31 897 706 |
| Bulgaria |  | 0,31% | 3 355 611 | 3 355 611 |
| Czech Republic |  | 1,03% | 11 229 194 | 11 229 194 |
| Denmark | - 136 498 831 | 1,90% | 20 778 848 | - 115 719 983 |
| Germany |  | 21,47% | 234 488 897 | 234 488 897 |
| Estonia |  | 0,14% | 1 529 781 | 1 529 781 |
| Ireland |  | 1,18% | 12 856 702 | 12 856 702 |
| Greece |  | 1,27% | 13 921 132 | 13 921 132 |
| Spain |  | 7,45% | 81 331 342 | 81 331 342 |
| France |  | 15,63% | 170 720 623 | 170 720 623 |
| Croatia |  | 0,30% | 3 276 836 | 3 276 836 |
| Italy |  | 11,57% | 126 348 739 | 126 348 739 |
| Cyprus |  | 0,12% | 1 322 322 | 1 322 322 |
| Latvia |  | 0,17% | 1 855 283 | 1 855 283 |
| Lithuania |  | 0,26% | 2 824 000 | 2 824 000 |
| Luxembourg |  | 0,24% | 2 566 917 | 2 566 917 |
| Hungary |  | 0,74% | 8 121 407 | 8 121 407 |
| Malta |  | 0,05% | 594 453 | 594 453 |
| Netherlands | - 729 743 748 | 4,82% | 52 639 244 | - 677 104 504 |
| Austria | - 31 499 730 | 2,35% | 25 663 754 | - 5 835 976 |
| Poland |  | 2,87% | 31 324 107 | 31 324 107 |
| Portugal |  | 1,23% | 13 421 585 | 13 421 585 |
| Romania |  | 1,05% | 11 484 324 | 11 484 324 |
| Slovenia |  | 0,27% | 2 921 282 | 2 921 282 |
| Slovak Republic |  | 0,53% | 5 734 953 | 5 734 953 |
| Finland |  | 1,47% | 16 075 250 | 16 075 250 |
| Sweden | - 194 248 336 | 3,29% | 35 931 169 | - 158 317 167 |
| United Kingdom |  | 15,36% | 167 775 184 | 167 775 184 |
| **Total** | **-1 091 990 645** | **100,00%** | **1 091 990 645** | **0** |
|  |  |  |  |  |
| EU GDP price deflator, in EUR, (spring 2013 economic forecast) :  (a) 2011 EU27 = 107,5085 / (b) 2013 EU27 = 111,0906 (c) 2013 EU28 = 111,1304 / (d) 2014 EU28 = 112,9234 | | | | |
| Lump-sum for Netherlands: in 2014 prices:  695 000 000 EUR x [ (b/a) x (d/c) ] = 729 743 748 EUR | | | | |
| Lump-sum for Sweden: in 2014 prices:  185 000 000 EUR x [ (b/a) x (d/c) ] = 194 248 336 EUR | | | | |
| Lump-sum for Denmark: in 2014 prices:  130 000 000 EUR x [ (b/a) x (d/c) ] = 136 498 831 EUR | | | | |
| Lump-sum for Austria: in 2014 prices:  30 000 000 EUR x [ (b/a) x (d/c) ] = 31 499 730 EUR | | | | |

2.4 Calculation of the correction mechanism in favour of the United Kingdom (UK correction)

The ORD 2014 does not change provisions on the calculation of the UK correction. The different changes to the own resources bases (change of TOR collection costs, reduced VAT call rates for some Member States and introduction of ESA 2010 for GNI resource) do impact the amount of the UK corrections as of 2014 correction (budgeted for the first time in 2015).

The 2014 budget (AB 7/2014) included budgeting of the 2013 correction and the update of the 2011 correction and the definitive amount of the 2010 correction. All these corrections are calculated based on the 2007 ORD rules and therefore the amounts do not change. However the 2013 UK correction was budgeted in 2014 and the financing of the amount by the 27 Member States is calculated based on the 2014 GNI figures used for the calculation of the financing of the 2014 budget. Therefore, while the amount of the 2013 correction as included in the 2014 budget (EUR 5 542 182 33) does not change, its financing key does due to the change of the GNI used for the financing of the EU budget (i.e. GNI based on ESA 2010 instead of ESA 95).

The revised financing of the 2013 UK correction is set out in the following table:

| Member State | 2013 UK correction  (1st update) financing as in AB 7/2014 | 2013 UK correction  (1st update)  financing based on the latest available 2014 GNI ESA 2010  (1st update) financing based on the latest available 2014 GNI ESA 2010 | Difference in the financing of the 1st update of the 2013 correction |
| --- | --- | --- | --- |
|
|
| (1) | (2) | (3) = (2) - (1) |
| Belgium | 274 500 044 | 278 208 823 | 3 708 779 |
| Bulgaria | 27 934 257 | 29 267 330 | 1 333 073 |
| Czech Republic | 94 951 620 | 97 939 981 | 2 988 361 |
| Denmark | 185 590 353 | 181 231 179 | - 4 359 174 |
| Germany | 350 335 402 | 351 536 053 | 1 200 651 |
| Estonia | 13 009 847 | 13 342 607 | 332 760 |
| Ireland | 100 289 723 | 112 134 955 | 11 845 232 |
| Greece | 125 774 188 | 121 418 821 | - 4 355 367 |
| Spain | 719 085 138 | 709 364 397 | - 9 720 741 |
| France | 1 497 272 756 | 1 489 009 391 | - 8 263 365 |
| Croatia | 29 531 974 | 28 580 258 | - 951 716 |
| Italy | 1 102 325 579 | 1 102 001 949 | - 323 630 |
| Cyprus | 10 728 512 | 11 533 174 | 804 662 |
| Latvia | 17 213 087 | 16 181 605 | - 1 031 482 |
| Lithuania | 24 422 396 | 24 630 664 | 208 268 |
| Luxembourg | 22 729 297 | 22 388 408 | - 340 889 |
| Hungary | 68 496 553 | 70 834 158 | 2 337 605 |
| Malta | 4 925 108 | 5 184 763 | 259 655 |
| Netherlands | 75 487 301 | 78 914 575 | 3 427 274 |
| Austria | 38 863 752 | 38 474 039 | - 389 713 |
| Poland | 274 942 269 | 273 205 950 | - 1 736 319 |
| Portugal | 115 767 753 | 117 061 814 | 1 294 061 |
| Romania | 101 027 954 | 100 165 203 | - 862 751 |
| Slovenia | 24 635 887 | 25 479 153 | 843 266 |
| Slovak Republic | 50 755 299 | 50 019 727 | - 735 572 |
| Finland | 138 677 954 | 140 206 832 | 1 528 878 |
| Sweden | 52 908 328 | 53 866 522 | 958 194 |
| United Kingdom | -5 542 182 331 | -5 542 182 331 | 0 |
| **Total** | **0** | **0** | **0** |

2.5 Impact on the GNI-based own resource contribution for 2014

The impact of the new ORD will be calculated based on the final budget 2014 (AB 7/2014) updated with the latest available data for the GNI base provided by Eurostat. These data correspond to the 2014 ESA 95 amounts taken into account for the yearly GNI balances calculated in autumn 2015 and made available on 1 December 2015.

As according to ORD 2014, the GNI contribution of the Member States should be calculated from 1 January 2014 onwards on the basis of ESA 2010 data instead of the ESA 95, the amounts were updated a second time to incorporate this effect.

By implementing the new rules regarding the new rate of the collection costs, the reduced VAT call rate for some Member States and the use of ESA 2010 instead of ESA 95 for GNI own resource base, the amount of own resources other than GNI decreased by EUR 1 552 404 916.

In order to respect the principle of equilibrium applicable to the budget of the European Union, the uniform rate to be applied to the sum of all Member States' GNI has to be recalcualted taken into account all other revenue.

The recalculated uniform rate for the GNI-based own resource is fixed as follows:

Uniform rate to be applied on 1 % of GNI = (total expenditure – other revenue – total net amount of TOR – VAT-based own resource contributions) / 1 % of GNI

Uniform rate :

= 139 034 233 715 – 10 646 298 202 - 17 301 627 018 – 15 049 715 210) /139 223 757 465

= 0,689800325990649 %

The revised GNI-based own resources contributions considering the new uniform rate are set out in the following table:

Budgetary year 2014 (in EUR)

| Member State | 1% of GNI base used for GNI balances (updated actual GNI ESA 95) | Uniform rate of GNI-based own resource (in %) according to ORD 2007 (updated real figures) | 1% of GNI base (GNI ESA 2010) | Uniform rate of GNI-based own resource (in %) according to ORD 2014 (updated real figures) | Difference in the GNI |
| --- | --- | --- | --- | --- | --- |
|
| (1) | (2) | (3) | (4) | (5) = (3 x 4) - (1 x 2) |
| Belgium | 3 962 290 000 | 0,695457193055224 | 4 066 810 000 | 0,689800325990649 | 49 683 783 |
| Bulgaria | 424 179 364 | 427 824 931 | 115 187 |
| Czech Republic | 1 378 946 658 | 1 431 670 252 | 28 568 235 |
| Denmark | 2 572 293 647 | 2 649 207 030 | 38 503 754 |
| Germany | 29 029 130 000 | 29 896 250 000 | 433 925 729 |
| Estonia | 191 530 000 | 195 040 000 | 1 337 740 |
| Ireland | 1 550 170 000 | 1 639 170 000 | 52 623 123 |
| Greece | 1 750 870 000 | 1 774 880 000 | 6 657 667 |
| Spain | 10 187 410 000 | 10 369 370 000 | 67 887 243 |
| France | 21 227 610 000 | 21 766 090 000 | 251 361 912 |
| Croatia | 414 550 580 | 417 781 420 | - 116 423 |
| Italy | 15 833 330 000 | 16 108 880 000 | 100 507 436 |
| Cyprus | 166 690 000 | 168 590 000 | 367 677 |
| Latvia | 234 440 000 | 236 540 000 | 122 385 |
| Lithuania | 357 422 961 | 360 046 918 | - 211 888 |
| Luxembourg | 325 960 000 | 327 270 000 | - 940 274 |
| Hungary | 1 015 356 080 | 1 035 441 860 | 8 111 444 |
| Malta | 75 280 000 | 75 790 000 | - 74 050 |
| Netherlands | 6 568 330 000 | 6 711 260 000 | 61 436 991 |
| Austria | 3 126 530 000 | 3 272 010 000 | 82 665 787 |
| Poland | 3 945 839 251 | 3 993 678 839 | 10 678 675 |
| Portugal | 1 674 800 000 | 1 711 190 000 | 15 627 713 |
| Romania | 1 453 737 419 | 1 464 198 166 | - 1 007 773 |
| Slovenia | 364 460 000 | 372 450 000 | 3 449 802 |
| Slovak Republic | 716 950 000 | 731 180 000 | 5 760 167 |
| Finland | 1 976 870 000 | 2 049 520 000 | 38 931 103 |
| Sweden | 4 407 675 723 | 4 581 057 895 | 94 665 443 |
| United Kingdom | 20 926 448 363 | 21 390 560 154 | 201 766 328 |
| **Total** | **135 859 100 046** |  | **139 223 757 465** |  | **1 552 404 916** |

2.6 Summary of the financial impact from the implementation of the ORD 2014 for the year 2014

The following summary table shows for 2014 the global impact of the implementation of ORD 2014. This global impact is the result of the sum of the amendments related to the new rate of collection costs, the reduced VAT call rate for some Member States, the use of ESA 2010 data for GNI, the gross reduction in the annual GNI-based contribution for Denmark, the Netherlands, Austria and Sweden and the revised financing of the 2013 UK correction.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Retroactive impact of the new ORD for the 2014 budget (AB 7 /2014)** | | | | | | |
|  |  |  |  |  |  |  |
| **Member States** (amounts in EUR) | Gross impact of decrease of TOR collection costs from 25% to 20% | Gross impact of reduced VAT-based call rates for DE, NL and SE + update of capping (GNI ESA 2010) | GNI reduction in favour of Netherlands, Sweden, Denmark and Austria (net impact) | Impact of changes in GNI for the financing of the 2013 United Kingdom correction | Net impact of all changes for GNI resource (lower TOR collection costs, reduced VAT call rates, ESA 2010) | Impact of the introduction of the new ORD on total own resources for 2014 |
| (1) | (2) | (3) | (4) | (5) | (6) = (1 to 5) |
| Belgium | 89 740 414 |  | 31 897 706 | 3 708 779 | 49 683 783 | 175 030 682 |
| Bulgaria | 3 228 960 |  | 3 355 611 | 1 333 073 | 115 187 | 8 032 831 |
| Czech Republic | 11 581 651 |  | 11 229 194 | 2 988 361 | 28 568 235 | 54 367 441 |
| Denmark | 17 502 774 |  | - 115 719 983 | - 4 359 174 | 38 503 754 | - 64 072 629 |
| Germany | 192 755 213 | -1 813 769 280 | 234 488 897 | 1 200 651 | 433 925 729 | - 951 398 790 |
| Estonia | 1 267 548 |  | 1 529 781 | 332 760 | 1 337 740 | 4 467 829 |
| Ireland | 13 026 672 |  | 12 856 702 | 11 845 232 | 52 623 123 | 90 351 729 |
| Greece | 7 197 833 |  | 13 921 132 | - 4 355 367 | 6 657 667 | 23 421 265 |
| Spain | 65 235 745 |  | 81 331 342 | - 9 720 741 | 67 887 243 | 204 733 589 |
| France | 83 596 764 |  | 170 720 623 | - 8 263 365 | 251 361 912 | 497 415 934 |
| Croatia | 2 588 877 | 484 626 | 3 276 836 | - 951 716 | - 116 423 | 5 282 200 |
| Italy | 88 610 408 |  | 126 348 739 | - 323 630 | 100 507 436 | 315 142 953 |
| Cyprus | 999 810 | 285 000 | 1 322 322 | 804 662 | 367 677 | 3 779 471 |
| Latvia | 1 474 274 |  | 1 855 283 | - 1 031 482 | 122 385 | 2 420 460 |
| Lithuania | 3 577 257 |  | 2 824 000 | 208 268 | - 211 888 | 6 397 637 |
| Luxembourg | 794 690 | 196 500 | 2 566 917 | - 340 889 | - 940 274 | 2 276 944 |
| Hungary | 6 328 200 |  | 8 121 407 | 2 337 605 | 8 111 444 | 24 898 656 |
| Malta | 603 270 | 76 500 | 594 453 | 259 655 | - 74 050 | 1 459 828 |
| Netherlands | 113 333 717 | - 398 511 552 | - 677 104 504 | 3 427 274 | 61 436 991 | - 897 418 074 |
| Austria | 10 664 822 |  | - 5 835 976 | - 389 713 | 82 665 787 | 87 104 920 |
| Poland | 25 136 155 |  | 31 324 107 | - 1 736 319 | 10 678 675 | 65 402 618 |
| Portugal | 6 460 296 |  | 13 421 585 | 1 294 061 | 15 627 713 | 36 803 655 |
| Romania | 6 028 440 |  | 11 484 324 | - 862 751 | - 1 007 773 | 15 642 240 |
| Slovenia | 3 365 376 |  | 2 921 282 | 843 266 | 3 449 802 | 10 579 726 |
| Slovak Republic | 5 484 167 |  | 5 734 953 | - 735 572 | 5 760 167 | 16 243 715 |
| Finland | 7 422 224 |  | 16 075 250 | 1 528 878 | 38 931 103 | 63 957 455 |
| Sweden | 26 432 220 | - 284 088 707 | - 158 317 167 | 958 194 | 94 665 443 | - 320 350 017 |
| United Kingdom | 148 484 220 |  | 167 775 184 | 0 | 201 766 328 | 518 025 732 |
| **Total** | **942 921 997** | **-2 495 326 913** | **0** | **0** | **1 552 404 916** | **0** |

3. Budgetary year 2015: retroactive impact of ord 2014

The retroactive impact is calculated using the same methodology as for 2014 and is based on the latest available data for each type of own resource.

3.1 Decrease in collection costs of Traditional Own Resources (TOR)

The TOR figures included in AB 8/2015 were forecasts taking into account the 25 % collection costs. However during that year Member States have made available the actual collected amounts. Therefore, the calculation of the retroactive impact is based on the actual collected TOR updated for the collection costs of 20 %.

The following table provides an overview of the impact of the decreased collection costs:

Budgetary year 2015 (in EUR)

| Member State | Actual amount of sugar levies collected at 25% | Actual amount of custom duties collected at 25% | Actual amount of sugar levies collected at 20% | Actual amount of custom duties collected at 20% | Difference in collection costs |
| --- | --- | --- | --- | --- | --- |
|
| (1) | (2) | (3) | (4) | (5) = (3+4) - (1+2) |
| Belgium | 6 633 998 | 1 772 171 335 | 7 076 265 | 1 890 316 090 | 118 587 022 |
| Bulgaria | 401 733 | 59 444 034 | 428 515 | 63 406 970 | 3 989 718 |
| Czech Republic | 3 324 606 | 220 581 842 | 3 546 246 | 235 287 298 | 14 927 096 |
| Denmark | 3 359 093 | 327 902 556 | 3 583 033 | 349 762 726 | 22 084 110 |
| Germany | 26 242 225 | 3 815 805 891 | 27 991 707 | 4 070 192 950 | 256 136 541 |
| Estonia | — | 25 298 074 | — | 26 984 612 | 1 686 538 |
| Ireland | — | 280 925 400 | — | 299 653 760 | 18 728 360 |
| Greece | 1 428 318 | 135 746 740 | 1 523 539 | 144 796 523 | 9 145 004 |
| Spain | 4 044 126 | 1 312 929 886 | 4 313 735 | 1 400 458 545 | 87 798 268 |
| France | 31 039 634 | 1 562 649 013 | 33 108 943 | 1 666 825 614 | 106 245 910 |
| Croatia | 1 732 380 | 38 417 658 | 1 847 871 | 40 978 836 | 2 676 669 |
| Italy | 3 962 693 | 1 684 758 024 | 4 226 873 | 1 797 075 225 | 112 581 381 |
| Cyprus | — | 18 343 389 | — | 19 566 282 | 1 222 893 |
| Latvia | — | 29 713 167 | — | 31 694 045 | 1 980 878 |
| Lithuania | 812 268 | 73 054 273 | 866 419 | 77 924 558 | 4 924 436 |
| Luxembourg | — | 16 481 816 | — | 17 580 604 | 1 098 788 |
| Hungary | 1 818 391 | 123 471 858 | 1 939 617 | 131 703 315 | 8 352 683 |
| Malta | — | 11 806 196 | — | 12 593 276 | 787 080 |
| Netherlands | 7 179 140 | 2 180 736 875 | 7 657 750 | 2 326 119 333 | 145 861 068 |
| Austria | 3 159 247 | 193 962 422 | 3 369 863 | 206 893 251 | 13 141 445 |
| Poland | 12 556 066 | 495 366 809 | 13 393 137 | 528 391 263 | 33 861 525 |
| Portugal | 56 250 | 117 680 528 | 60 000 | 125 525 897 | 7 849 119 |
| Romania | 779 026 | 124 903 005 | 830 962 | 133 229 871 | 8 378 802 |
| Slovenia | — | 62 685 963 | — | 66 865 027 | 4 179 064 |
| Slovak Republic | 1 317 301 | 87 560 374 | 1 405 121 | 93 397 732 | 5 925 178 |
| Finland | 728 991 | 124 345 170 | 777 590 | 132 634 848 | 8 338 277 |
| Sweden | 2 569 427 | 501 505 841 | 2 740 723 | 534 939 563 | 33 605 018 |
| United Kingdom | 9 488 734 | 2 973 243 555 | 10 121 317 | 3 171 459 791 | 198 848 819 |
| **Total** | **122 633 647** | **18 371 491 694** | **130 809 226** | **19 596 257 805** | **1 232 941 690** |

3.2 Rate of call of the VAT-based resource

According to ORD 2014, the uniform rate of call of the VAT based resource is fixed at 0.30 % from 1 January 2014. However, for the period 2014-2020, the rate of call of the VAT based own resource for Germany, the Netherlands and Sweden has been fixed at 0.15 %.

The impact of the new ORD has been calculated based on the forecasts included in the final budget 2015 (AB 8/2015), which corresponds to the amounts as adopted at the 163th meeting of the Advisory Committee on Own Resources on 19 May 2015. These data are the latest available data for the VAT base for 2015.

The revised VAT based own resource contributions taking into account the new rates are set out in the following table:

Budgetary year 2015 (in EUR)

| Member State | 1% of capped VAT base   (as AB 8/2015) | 1% of capped VAT base  (capping GNI ESA 2010) | Uniform rate of VAT-based own resource (in %) according to ORD 2007 | Uniform rate of VAT-based own resource (in %) according to ORD 2014 | Difference in the VAT-based own resource contributions according to ORD 2014 |
| --- | --- | --- | --- | --- | --- |
| (1) | (2) | (3) | (4) | (5) = (2 x 4) - (1 x 3) |
| Belgium | 1 706 142 000 | 1 706 142 000 | 0.30 | 0.30 | 0 |
| Bulgaria | 198 876 547 | 198 876 547 | 0.30 | 0.30 | 0 |
| Czech Republic | 647 411 520 | 647 411 520 | 0.30 | 0.30 | 0 |
| Denmark | 1 009 757 767 | 1 009 757 767 | 0.30 | 0.30 | 0 |
| Germany | 12 589 972 422 | 12 589 972 422 | 0.30 | 0.15 | -1 888 495 864 |
| Estonia | 94 993 380 | 94 993 380 | 0.30 | 0.30 | 0 |
| Ireland | 716 534 000 | 716 534 000 | 0.30 | 0.30 | 0 |
| Greece | 721 214 000 | 721 214 000 | 0.30 | 0.30 | 0 |
| Spain | 4 426 469 500 | 4 426 469 500 | 0.30 | 0.30 | 0 |
| France | 9 641 876 785 | 9 641 876 785 | 0.30 | 0.30 | 0 |
| Croatia | 207 350 832 | 209 496 947 | 0.30 | 0.30 | 643 834 |
| Italy | 5 678 630 500 | 5 678 630 500 | 0.30 | 0.30 | 0 |
| Cyprus | 81 024 000 | 84 002 500 | 0.30 | 0.30 | 893 550 |
| Latvia | 89 467 685 | 89 467 685 | 0.30 | 0.30 | 0 |
| Lithuania | 141 763 284 | 141 763 284 | 0.30 | 0.30 | 0 |
| Luxembourg | 151 384 000 | 151 741 000 | 0.30 | 0.30 | 107 100 |
| Hungary | 424 456 952 | 424 456 952 | 0.30 | 0.30 | 0 |
| Malta | 39 736 868 | 39 998 618 | 0.30 | 0.30 | 78 525 |
| Netherlands | 2 656 093 000 | 2 656 093 000 | 0.30 | 0.15 | - 398 413 950 |
| Austria | 1 499 133 500 | 1 499 133 500 | 0.30 | 0.30 | 0 |
| Poland | 1 673 268 277 | 1 673 268 277 | 0.30 | 0.30 | 0 |
| Portugal | 785 527 000 | 785 527 000 | 0.30 | 0.30 | 0 |
| Romania | 545 644 129 | 545 644 129 | 0.30 | 0.30 | 0 |
| Slovenia | 183 458 000 | 186 363 000 | 0.30 | 0.30 | 871 500 |
| Slovak Republic | 260 067 500 | 260 067 500 | 0.30 | 0.30 | 0 |
| Finland | 913 380 000 | 913 380 000 | 0.30 | 0.30 | 0 |
| Sweden | 1 871 874 481 | 1 871 874 481 | 0.30 | 0.15 | - 280 781 172 |
| United Kingdom | 11 122 338 554 | 11 122 338 554 | 0.30 | 0.30 | 0 |
| **Total** | **60 077 846 483** | **60 086 494 848** |  |  | **-2 565 096 477** |

3.3 Gross reductions in their annual GNI-bassed contributions for Denmark, the Netherlands, Sweden and Austria

According to ORD 2014, Denmark, the Netherlands, Sweden and Austria are entitled to a gross reduction in their annual GNI-based contributions of respectively EUR 130 million, EUR 695 million, EUR 185 million and EUR 20 million in 2011 prices adjusted to current prices by applying the GDP deflator for the EU expressed in Euro.

The following table provides an overview of the gross reductions and their financing.

Budgetary year 2015 (in EUR)

| Member State | Gross reduction | Percentage share of GNI base | GNI key applied to the gross reduction | Financing of the reduction in favour of Denmark, Netherlands, Austria and Sweden |
| --- | --- | --- | --- | --- |
|
| (1) | (2) | (3) | (4) = (1 + 3) |
| Belgium |  | 2,89% | 31 580 047 | 31 580 047 |
| Bulgaria |  | 0,29% | 3 153 538 | 3 153 538 |
| Czech Republic |  | 1,04% | 11 381 855 | 11 381 855 |
| Denmark | - 138 079 013 | 1,89% | 20 706 540 | - 117 372 473 |
| Germany |  | 21,43% | 234 414 561 | 234 414 561 |
| Estonia |  | 0,14% | 1 504 288 | 1 504 288 |
| Ireland |  | 1,18% | 12 894 883 | 12 894 883 |
| Greece |  | 1,24% | 13 588 185 | 13 588 185 |
| Spain |  | 7,57% | 82 793 953 | 82 793 953 |
| France |  | 15,46% | 169 094 348 | 169 094 348 |
| Croatia |  | 0,29% | 3 184 492 | 3 184 492 |
| Italy |  | 11,36% | 124 246 094 | 124 246 094 |
| Cyprus |  | 0,12% | 1 276 893 | 1 276 893 |
| Latvia |  | 0,17% | 1 880 067 | 1 880 067 |
| Lithuania |  | 0,25% | 2 770 147 | 2 770 147 |
| Luxembourg |  | 0,21% | 2 306 563 | 2 306 563 |
| Hungary |  | 0,73% | 7 947 801 | 7 947 801 |
| Malta |  | 0,06% | 608 005 | 608 005 |
| Netherlands | - 738 191 649 | 4,67% | 51 084 321 | - 687 107 328 |
| Austria | - 21 242 925 | 2,33% | 25 440 242 | 4 197 317 |
| Poland |  | 2,82% | 30 878 890 | 30 878 890 |
| Portugal |  | 1,22% | 13 299 627 | 13 299 627 |
| Romania |  | 1,06% | 11 599 727 | 11 599 727 |
| Slovenia |  | 0,26% | 2 856 470 | 2 856 470 |
| Slovak Republic |  | 0,52% | 5 697 789 | 5 697 789 |
| Finland |  | 1,44% | 15 722 817 | 15 722 817 |
| Sweden | - 196 497 058 | 3,12% | 34 115 841 | - 162 381 217 |
| United Kingdom |  | 16,27% | 177 982 661 | 177 982 661 |
| **Total** | **-1 094 010 645** | **100,00%** | **1 094 010 645** | **0** |
|  |  |  |  |  |
| EU GDP price deflator, in EUR, (spring 2014 economic forecast) : (a) 2011 EU27 = 107,6804 / (b) 2013 EU27 = 111,0466 (c) 2013 EU28 = 111,0822 / (d) 2015 EU28 = 114,4090 | | | | |
| Lump-sum for Netherlands: in 2015 prices: 695 000 000 EUR x [ (b/a) x (d/c) ] = 738 191 649 EUR | | | | |
| Lump-sum for Sweden: in 2015 prices:  185 000 000 EUR x [ (b/a) x (d/c) ] = 196 497 058 EUR | | | | |
| Lump-sum for Denmark: in 2015 prices:  130 000 000 EUR x [ (b/a) x (d/c) ] = 138 079 013 EUR | | | | |
| Lump-sum for Austria: in 2015 prices:  20 000 000 EUR x [ (b/a) x (d/c) ] = 21 242 925 EUR | | | | |

3.4 Calculation of the correction mechanism in favour of the United Kingdom (UK correction)

In 2015 budget (AB 6/2015), the 2014 correction was budgeted as well as updates of the 2013 and 2012 correction and the definitive amount of the 2011 correction. The entry into force of ORD 2014 has no impact on the calculation or financing of the 2012 and 2011. It does have an impact on the financing of the 2013 correction (as explained in the section 2.4 of this explanatory memorandum) and on the amount and financing of the 2014 correction.

***3.4.1 Update of the financing of the 2013 correction***

The 2nd update of the 2013 UK correction budgeted in AB 6/2015 amounted to EUR 5 923 047 619, which corresponded to an increase of EUR 380 865 288 compared to the 1st update of the 2013 correction budgeted in 2014. This difference was budgeted in chapter 36 of the 2015 budget.

As explained in section 2.4 above, the calculation of the amount does not change but the financing key is updated using the 2014 GNI based on ESA 2010. The revised financing of the difference between the 2nd update and 1st update of the 2013 correction as budgeted in AB 6/2015 is set out in the following table:

| Member State | 2013 UK correction  (2nd update) financing as in AB 6/2015 | 2013 UK correction  (2nd update)  financing based on the latest available 2014 GNI ESA 2010 | Difference in the financing of the 2nd update of the 2013 correction |
| --- | --- | --- | --- |
|
|
| (1) | (2) | (3) = (2) - (1) |
| Belgium | 21 086 719 | 17 815 696 | - 3 271 023 |
| Bulgaria | 2 638 709 | 722 049 | - 1 916 660 |
| Czech Republic | 8 452 106 | 7 620 824 | - 831 282 |
| Denmark | 10 531 440 | 12 312 212 | 1 780 772 |
| Germany | 23 687 365 | 22 876 369 | - 810 996 |
| Estonia | 1 123 952 | 576 198 | - 547 754 |
| Ireland | 12 880 201 | 4 469 479 | - 8 410 722 |
| Greece | 5 940 696 | 8 922 693 | 2 981 997 |
| Spain | 57 278 112 | 59 506 591 | 2 228 479 |
| France | 96 456 818 | 104 261 812 | 7 804 994 |
| Croatia | 1 527 600 | 2 013 897 | 486 297 |
| Italy | 65 379 144 | 77 194 912 | 11 815 768 |
| Cyprus | 1 558 619 | 812 662 | - 745 957 |
| Latvia | 572 289 | 1 258 569 | 686 280 |
| Lithuania | 1 804 672 | 1 091 889 | - 712 783 |
| Luxembourg | - 688 281 | - 849 381 | - 161 100 |
| Hungary | 5 678 759 | 2 680 782 | - 2 997 977 |
| Malta | 754 325 | 389 522 | - 364 803 |
| Netherlands | 8 532 126 | 4 537 456 | - 3 994 670 |
| Austria | 1 859 547 | 2 957 729 | 1 098 182 |
| Poland | 19 604 131 | 18 664 337 | - 939 794 |
| Portugal | 9 472 101 | 7 965 935 | - 1 506 166 |
| Romania | 8 755 802 | 7 479 837 | - 1 275 965 |
| Slovenia | 2 200 336 | 1 320 065 | - 880 271 |
| Slovak Republic | 2 943 154 | 3 212 703 | 269 549 |
| Finland | 8 548 776 | 8 838 302 | 289 526 |
| Sweden | 2 286 070 | 2 212 149 | - 73 921 |
| United Kingdom | - 380 865 288 | - 380 865 288 | 0 |
| **Total** | **0** | **0** | **0** |

***3.4.2 Update of the amount and financing of the 2014 correction***

The ORD 2014 does not change the rules for the calculation of the UK correction. However, the retroactive impact of the changes for different types of the own resources affects the amount calculated in the following way:

* Decrease of collection costs of Traditional Own Resources from 25% to 20%: the change is neutralised via the calculation of the “TOR windfall gains”;
* Reduced VAT call rates (0,15% instead of 0,30%) for Germany, the Netherlands and Sweden as well as the impact of the use of ESA 2010 for the GNI resource is neutralised via the “UK advantage”.

The amount of the 2014 UK correction needs to be recalculated to take these changes into account. The table below presents the calculation of the 1st update of the 2014 correction as included in the AB 6/2015 and its update based on the 2014 ORD rules:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2014 UK correction** | **2014 UK correction**  **1st update**  **2007 ORD**  AB 6/2015 | **2014 UK correction**  **1st update**  **2014 ORD**  DAB 5/2016 | ***Difference*** |
| (1) | UK share of uncapped VAT base | 17.7333% | 17.7333% | + 0.0000% |
| (2) | UK share of enlargement-adjusted total allocated expenditure | 7.3956% | 7.3956% | + 0.0000% |
| (3) | = (1) - (2) | 10.3377% | 10.3377% | + 0.0000% |
| (4) | Total allocated expenditure | 128 742 225 549 | 128 742 225 549 | + 0 |
| (5) | Enlargement-related expenditure | 33 471 514 270 | 33 471 514 270 | + 0 |
| (6) | Enlargement-adjusted total allocated expenditure = (4) - (5) | 95 270 711 279 | 95 270 711 279 | + 0 |
| (7) | UK correction original amount = (3) x (6) x 0.66 | 6 500 187 311 | 6 500 187 311 | + 0 |
| (8) | UK advantage | 1 992 582 801 | 1 674 669 519 | + 317 913 282 |
| (9) | Core UK correction = (7) - (8) | 4 507 604 510 | 4 825 517 792 | - 317 913 282 |
| (10) | TOR windfall gains | -36 554 387 | - 24 325 473 | - 12 228 915 |
| (11) | UK correction = (9) - (10) | **4 544 158 897** | **4 849 843 265** | **- 305 684 368** |

The updated amount of the 2014 correction shall be financed using the 2015 GNI based on ESA 2010 used for the financing of the 2015 budget. The table below sets out the difference between the financing of the 1st update of the 2014 UK correction as included in chapter 15 of AB 6/2015 and its revision based on the 2014 ORD rules and 2015 GNI based on ESA 2010:

| Member State | 2014 UK correction  (1st  update) financing as in AB 6/2015  (1st update) financing as in AB 6/2015 | Revised 2014 UK correction  (1st update)  financing based on the latest available 2015 GNI ESA 2010  (1st update) financing based on the latest available 2015 GNI ESA 2010 | Difference in the financing of the 1st update of the 2014 correction |
| --- | --- | --- | --- |
|
|
| (1) | (2) | (3) = (2) - (1) |
| Belgium | 227 330 088 | 242 980 185 | 15 650 097 |
| Bulgaria | 23 176 845 | 24 263 655 | 1 086 810 |
| Czech Republic | 80 365 439 | 87 573 185 | 7 207 746 |
| Denmark | 151 269 379 | 159 318 284 | 8 048 905 |
| Germany | 290 405 953 | 310 272 693 | 19 866 740 |
| Estonia | 11 012 215 | 11 574 147 | 561 932 |
| Ireland | 90 230 685 | 99 214 579 | 8 983 894 |
| Greece | 98 844 865 | 104 548 918 | 5 704 053 |
| Spain | 602 682 406 | 637 025 341 | 34 342 935 |
| France | 1 219 446 279 | 1 301 029 618 | 81 583 339 |
| Croatia | 23 306 875 | 24 501 813 | 1 194 938 |
| Italy | 886 982 795 | 955 962 457 | 68 979 662 |
| Cyprus | 9 107 348 | 9 824 552 | 717 204 |
| Latvia | 13 822 068 | 14 465 432 | 643 364 |
| Lithuania | 20 443 703 | 21 313 802 | 870 099 |
| Luxembourg | 17 016 030 | 17 746 939 | 730 909 |
| Hungary | 57 819 847 | 61 151 210 | 3 331 363 |
| Malta | 4 466 547 | 4 678 057 | 211 510 |
| Netherlands | 63 786 269 | 67 615 551 | 3 829 282 |
| Austria | 30 994 726 | 33 672 876 | 2 678 150 |
| Poland | 224 653 059 | 237 585 414 | 12 932 355 |
| Portugal | 96 042 290 | 102 328 723 | 6 286 433 |
| Romania | 85 286 224 | 89 249 513 | 3 963 289 |
| Slovenia | 20 621 247 | 21 977 979 | 1 356 732 |
| Slovak Republic | 41 436 080 | 43 839 382 | 2 403 302 |
| Finland | 111 965 875 | 120 973 003 | 9 007 128 |
| Sweden | 41 643 760 | 45 155 957 | 3 512 197 |
| United Kingdom | -4 544 158 897 | -4 849 843 265 | - 305 684 368 |
| **Total** | **0** | **0** | **0** |

3.5 Impact on the GNI-based own resource contribution for 2015

The impact of the new ORD will be calculated based on the forecasts included in the final budget 2015 (AB 8/2015), which corresponds to the 2015 ESA 95 amounts as adopted at the 163th meeting of the Advisory Committee on Own Resources on 19 May 2015. These data are the latest available data for the GNI base for 2015.

As according to ORD 2014, the GNI contribution of the Member States should be calculated from 1 January 2014 onwards on the basis of ESA 2010 data instead of the ESA 95, the amounts were updated to incorporate this effect.

By implementing the new rules regarding the new rate of the collection costs, the reduced VAT call rate for some Member States and the use of ESA 2010 instead of ESA 95 for GNI own resource base, the amount of own resources other than GNI decreased by EUR 1 332 154 787.

In order to respect the principle of equilibrium applicable to the budget of the European Union, the uniform rate to be applied to the sum of all Member States ' GNI has to be recalculated taken into account all other revenue.

The recalculated uniform rate for the GNI-based own resource is fixed as follows:

Uniform rate to be applied on 1 % of GNI = (total expenditure – other revenue – total amount net amount of TOR – VAT-based own resource contributions) / 1 % of GNI

Uniform rate:

= 141 280 422 939 – 11 613 299 265 – 19 727 067 031 – 15 458 257 469) /143 942 523 619

= 0,656385596129209 %

The revised GNI-based own resources contributions considering the new uniform rate are set out in the following table:

Budgetary year 2015 (in EUR)

| Member State | 1% of GNI base (as in AB 8/2015 GNI ESA 95) | Uniform rate of GNI-based own resource (in %) according to ORD 2007 | 1% of GNI base (GNI ESA 2010) | Uniform rate of GNI-based own resource (in %) according to ORD 2014 (updated real figures) | Difference in the GNI |
| --- | --- | --- | --- | --- | --- |
|
| (1) | (2) | (3) | (4) | (5) = (3 x 4) - (1 x 2) |
| Belgium | 4 044 908 000 | 0,663738214086567 | 4 155 089 000 | 0,656385596129209 | 42 580 558 |
| Bulgaria | 412 388 025 | 414 921 260 | - 1 369 352 |
| Czech Republic | 1 429 950 658 | 1 497 547 539 | 33 855 738 |
| Denmark | 2 691 551 852 | 2 724 426 484 | 1 788 483 |
| Germany | 29 998 426 500 | 30 842 683 000 | 333 590 835 |
| Estonia | 195 941 500 | 197 924 000 | - 139 398 |
| Ireland | 1 605 484 000 | 1 696 621 500 | 48 016 832 |
| Greece | 1 758 757 000 | 1 787 841 500 | 6 159 179 |
| Spain | 10 723 591 000 | 10 893 468 500 | 32 658 676 |
| France | 21 697 735 000 | 22 248 291 000 | 201 841 872 |
| Croatia | 414 701 663 | 418 993 894 | - 231 784 |
| Italy | 15 782 177 500 | 16 347 461 000 | 255 003 626 |
| Cyprus | 162 048 000 | 168 005 000 | 2 718 612 |
| Latvia | 245 937 500 | 247 366 500 | - 870 309 |
| Lithuania | 363 756 951 | 364 477 236 | - 2 201 781 |
| Luxembourg | 302 768 000 | 303 482 000 | - 1 757 479 |
| Hungary | 1 028 794 578 | 1 045 717 869 | 3 543 871 |
| Malta | 79 473 735 | 79 997 235 | - 240 722 |
| Netherlands | 6 589 010 000 | 6 721 329 500 | 38 406 141 |
| Austria | 3 201 701 000 | 3 347 255 000 | 71 998 665 |
| Poland | 3 997 275 344 | 4 062 835 580 | 13 642 356 |
| Portugal | 1 708 890 500 | 1 749 875 000 | 14 336 816 |
| Romania | 1 517 506 692 | 1 526 213 639 | - 5 442 533 |
| Slovenia | 366 916 000 | 375 835 000 | 3 156 510 |
| Slovak Republic | 737 276 500 | 749 676 500 | 2 718 269 |
| Finland | 1 992 220 500 | 2 068 702 000 | 35 553 318 |
| Sweden | 4 301 727 510 | 4 488 731 715 | 91 117 908 |
| United Kingdom | 22 990 023 751 | 23 417 755 168 | 111 719 880 |
| **Total** | **140 340 939 259** |  | **143 942 523 619** |  | **1 332 154 787** |

3.6 Summary of the financial impact from the implementation of the ORD 2014 for the year 2015

The following summary table shows for 2015 the global impact of the implementation of ORD 2014. This global impact is the result of the sum of the amendments related to the new rate of collection costs, the reduced VAT call rate for some Member States, the use of ESA 2010 data for GNI, the gross reduction in the annual GNI-based contribution for Denmark, the Netherlands, Austria and Sweden and the revised financing of the 2nd update of the 2013 UK correction and revised amount and financing of the 1st update of the 2014 UK correction.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Retroactive impact of the new ORD for the 2015 budget (AB 8/2015)** | | | | | | |
|  |  |  |  |  |  |  |
| **Member States** (amounts in EUR) | Gross impact of decrease of TOR collection costs from 25% to 20% | Gross impact of reduced VAT-based call rates for DE, NL and SE | GNI reduction in favour of Netherlands, Sweden, Denmark and Austria (net impact) | Impact of changes in GNI for the financing of the updated amount of the 2013 UK correction and the revised amount and financing of the &2014 UKUnited Kingdom correction | Net impact of all changes for GNI resource (lower TOR collectioncollecion costs, reduced VAT call rates, ESA 2010) | Impact of the introduction of the new ORD on total own resources for 2015 |
|  | (1) | (2) | (3) | (4) | (5) | (6) = (1 to 5) |
| Belgium | 118 587 022 |  | 31 580 047 | 12 379 074 | 42 580 558 | 205 126 701 |
| Bulgaria | 3 989 718 |  | 3 153 538 | - 829 850 | - 1 369 352 | 4 944 054 |
| Czech Republic | 14 927 096 |  | 11 381 855 | 6 376 464 | 33 855 738 | 66 541 153 |
| Denmark | 22 084 110 |  | - 117 372 473 | 9 829 677 | 1 788 483 | - 83 670 203 |
| Germany | 256 136 541 | -1 888 495 864 | 234 414 561 | 19 055 744 | 333 590 835 | -1 045 298 183 |
| Estonia | 1 686 538 |  | 1 504 288 | 14 178 | - 139 398 | 3 065 606 |
| Ireland | 18 728 360 |  | 12 894 883 | 573 172 | 48 016 832 | 80 213 247 |
| Greece | 9 145 004 |  | 13 588 185 | 8 686 050 | 6 159 179 | 37 578 418 |
| Spain | 87 798 268 |  | 82 793 953 | 36 571 414 | 32 658 676 | 239 822 311 |
| France | 106 245 910 |  | 169 094 348 | 89 388 333 | 201 841 872 | 566 570 463 |
| Croatia | 2 676 669 | 643 834 | 3 184 492 | 1 681 235 | - 231 784 | 7 954 446 |
| Italy | 112 581 381 |  | 124 246 094 | 80 795 430 | 255 003 626 | 572 626 531 |
| Cyprus | 1 222 893 | 893 550 | 1 276 893 | - 28 753 | 2 718 612 | 6 083 195 |
| Latvia | 1 980 878 |  | 1 880 067 | 1 329 644 | - 870 309 | 4 320 280 |
| Lithuania | 4 924 436 |  | 2 770 147 | 157 316 | - 2 201 781 | 5 650 118 |
| Luxembourg | 1 098 788 | 107 100 | 2 306 563 | 569 809 | - 1 757 479 | 2 324 781 |
| Hungary | 8 352 683 |  | 7 947 801 | 333 386 | 3 543 871 | 20 177 741 |
| Malta | 787 080 | 78 525 | 608 005 | - 153 293 | - 240 722 | 1 079 595 |
| Netherlands | 145 861 068 | - 398 413 950 | - 687 107 328 | - 165 388 | 38 406 141 | - 901 419 457 |
| Austria | 13 141 445 |  | 4 197 317 | 3 776 332 | 71 998 665 | 93 113 759 |
| Poland | 33 861 525 |  | 30 878 890 | 11 992 561 | 13 642 356 | 90 375 332 |
| Portugal | 7 849 119 |  | 13 299 627 | 4 780 267 | 14 336 816 | 40 265 829 |
| Romania | 8 378 802 |  | 11 599 727 | 2 687 324 | - 5 442 533 | 17 223 320 |
| Slovenia | 4 179 064 | 871 500 | 2 856 470 | 476 461 | 3 156 510 | 11 540 005 |
| Slovak Republic | 5 925 178 |  | 5 697 789 | 2 672 851 | 2 718 269 | 17 014 087 |
| Finland | 8 338 277 |  | 15 722 817 | 9 296 654 | 35 553 318 | 68 911 066 |
| Sweden | 33 605 018 | - 280 781 172 | - 162 381 217 | 3 438 276 | 91 117 908 | - 315 001 187 |
| United Kingdom | 198 848 819 |  | 177 982 661 | - 305 684 368 | 111 719 880 | 182 866 992 |
| **Total** | **1 232 941 690** | **-2 565 096 477** | **0** | **0** | **1 332 154 787** | **0** |

4. Budgetary year 2016: retroactive impact of ord 2014

The retroactive impact is calculated using the same methodology as for 2014 and is based on the latest available data for each type of own resource.

4.1 Decrease in collection costs of Traditional Own Resources (TOR)

The TOR figures included in DAB 4/2016 were forecasts taking into account the 25 % collection costs and correspond to the amounts as adopted at the 166th meeting of the Advisory Committee on Own Resources on 18 May 2016. These amounts were updated for the collection costs of 20 % for the calculation of the retroactive impact.

The following table provides an overview of the impact of the decreased collection costs:

Budgetary year 2016 (in EUR)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Member State | ACOR May 2016 forecast amount of sugar levies collected at 25% | ACOR May forecast amount of custom duties collected at 25% | ACOR May 2016 forecast amount of sugar levies collected at 20% | ACOR May 2016 forecast amount of custom duties collected at 20% | Difference in collection costs |
|
| (1) | (2) | (3) | (4) | (5) = (3+4) - (1+2) |
| Belgium | 6 600 000 | 1 860 800 000 | 7 000 000 | 1 984 800 000 | 124 400 000 |
| Bulgaria | 400 000 | 61 000 000 | 400 000 | 65 100 000 | 4 100 000 |
| Czech Republic | 3 400 000 | 235 000 000 | 3 600 000 | 250 600 000 | 15 800 000 |
| Denmark | 3 400 000 | 357 400 000 | 3 600 000 | 381 200 000 | 24 000 000 |
| Germany | 26 300 000 | 3 867 100 000 | 28 100 000 | 4 124 900 000 | 259 600 000 |
| Estonia | — | 26 100 000 | — | 27 800 000 | 1 700 000 |
| Ireland | — | 295 000 000 | — | 314 600 000 | 19 600 000 |
| Greece | 1 400 000 | 141 600 000 | 1 500 000 | 151 000 000 | 9 500 000 |
| Spain | 4 700 000 | 1 340 500 000 | 5 000 000 | 1 429 900 000 | 89 700 000 |
| France | 30 900 000 | 1 572 000 000 | 33 000 000 | 1 676 800 000 | 106 900 000 |
| Croatia | 1 700 000 | 41 200 000 | 1 900 000 | 44 000 000 | 3 000 000 |
| Italy | 4 700 000 | 1 715 100 000 | 5 000 000 | 1 829 400 000 | 114 600 000 |
| Cyprus | — | 18 300 000 | — | 19 600 000 | 1 300 000 |
| Latvia | — | 30 400 000 | — | 32 400 000 | 2 000 000 |
| Lithuania | 800 000 | 75 200 000 | 900 000 | 80 300 000 | 5 200 000 |
| Luxembourg | — | 17 100 000 | — | 18 300 000 | 1 200 000 |
| Hungary | 2 100 000 | 132 700 000 | 2 200 000 | 141 600 000 | 9 000 000 |
| Malta | — | 11 800 000 | — | 12 600 000 | 800 000 |
| Netherlands | 7 200 000 | 2 260 300 000 | 7 700 000 | 2 411 000 000 | 151 200 000 |
| Austria | 3 200 000 | 201 100 000 | 3 400 000 | 214 500 000 | 13 600 000 |
| Poland | 12 800 000 | 516 000 000 | 13 700 000 | 550 400 000 | 35 300 000 |
| Portugal | 100 000 | 128 300 000 | 200 000 | 136 800 000 | 8 600 000 |
| Romania | 900 000 | 128 900 000 | 1 000 000 | 137 500 000 | 8 700 000 |
| Slovenia | — | 65 100 000 | — | 69 500 000 | 4 400 000 |
| Slovak Republic | 1 300 000 | 90 900 000 | 1 400 000 | 96 900 000 | 6 100 000 |
| Finland | 700 000 | 118 400 000 | 800 000 | 126 300 000 | 8 000 000 |
| Sweden | 2 600 000 | 515 000 000 | 2 800 000 | 549 400 000 | 34 600 000 |
| United Kingdom | 9 500 000 | 3 035 100 000 | 10 100 000 | 3 237 400 000 | 202 900 000 |
| **Total** | **124 700 000** | **18 857 400 000** | **133 300 000** | **20 114 600 000** | **1 265 800 000** |

4.2 Rate of call of the VAT-based resource

According to ORD 2014, the uniform rate of call of the VAT based resource is fixed at 0.30 % from 1 January 2014. However, for the period 2014-2020, the rate of call of the VAT based own resource for Germany, the Netherlands and Sweden has been fixed at 0.15 %.

The impact of the new ORD has been calculated based on the forecasts included in DAB 4/2016, which corresponds to the 2016 amounts as adopted at the 166th meeting of the Advisory Committee on Own Resources on 18 May 2016. These data are the latest available data for the VAT base for 2016.

The revised VAT based own resource contributions taking into account the new rates are set out in the following table:

Budgetary year 2016 (in EUR)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Member State | 1% of capped VAT base   (as ACOR May 2016 forecast) | 1% of capped VAT base  (capping GNI ESA 2010) | Uniform rate of VAT-based own resource (in %) according to ORD 2007 | Uniform rate of VAT-based own resource (in %) according to ORD 2014 | Difference in the VAT-based own resource contributions according to ORD 2014 |
|
| (1) | (2) | (3) | (4) | (5) = (2 x 4) - (1 x 3) |
| Belgium | 1 721 991 000 | 1 721 991 000 | 0.30 | 0.30 | 0 |
| Bulgaria | 207 858 000 | 207 858 000 | 0.30 | 0.30 | 0 |
| Czech Republic | 680 378 000 | 680 378 000 | 0.30 | 0.30 | 0 |
| Denmark | 1 022 373 000 | 1 022 373 000 | 0.30 | 0.30 | 0 |
| Germany | 12 984 422 000 | 12 984 422 000 | 0.30 | 0.15 | -1 947 663 300 |
| Estonia | 102 276 500 | 102 808 000 | 0.30 | 0.30 | 159 450 |
| Ireland | 809 088 000 | 809 088 000 | 0.30 | 0.30 | 0 |
| Greece | 759 264 000 | 759 264 000 | 0.30 | 0.30 | 0 |
| Spain | 4 723 052 000 | 4 723 052 000 | 0.30 | 0.30 | 0 |
| France | 9 712 577 000 | 9 712 577 000 | 0.30 | 0.30 | 0 |
| Croatia | 217 754 000 | 219 249 500 | 0.30 | 0.30 | 448 650 |
| Italy | 6 088 296 000 | 6 088 296 000 | 0.30 | 0.30 | 0 |
| Cyprus | 86 934 500 | 86 271 000 | 0.30 | 0.30 | - 199 050 |
| Latvia | 98 291 000 | 98 291 000 | 0.30 | 0.30 | 0 |
| Lithuania | 151 049 000 | 151 049 000 | 0.30 | 0.30 | 0 |
| Luxembourg | 174 375 000 | 175 076 000 | 0.30 | 0.30 | 210 300 |
| Hungary | 433 908 000 | 433 908 000 | 0.30 | 0.30 | 0 |
| Malta | 45 390 000 | 45 653 000 | 0.30 | 0.30 | 78 900 |
| Netherlands | 2 787 039 000 | 2 787 039 000 | 0.30 | 0.15 | - 418 055 850 |
| Austria | 1 556 782 000 | 1 556 782 000 | 0.30 | 0.30 | 0 |
| Poland | 1 833 156 000 | 1 833 156 000 | 0.30 | 0.30 | 0 |
| Portugal | 871 109 000 | 871 109 000 | 0.30 | 0.30 | 0 |
| Romania | 550 855 000 | 550 855 000 | 0.30 | 0.30 | 0 |
| Slovenia | 178 550 000 | 178 550 000 | 0.30 | 0.30 | 0 |
| Slovak Republic | 266 343 000 | 266 343 000 | 0.30 | 0.30 | 0 |
| Finland | 915 357 000 | 915 357 000 | 0.30 | 0.30 | 0 |
| Sweden | 2 034 845 000 | 2 034 845 000 | 0.30 | 0.15 | - 305 226 750 |
| United Kingdom | 12 151 903 000 | 12 151 903 000 | 0.30 | 0.30 | 0 |
| **Total** | **63 165 216 000** | **63 167 543 500** |  |  | **-2 670 247 650** |

4.3 Gross reductions in their annual GNI-bassed contributions for Denmark, the Netherlands, Sweden and Austria

According to ORD 2014, Denmark, the Netherlands, Sweden and Austria are entitled to a gross reduction in their annual GNI-based contributions of respectively EUR 130 million, EUR 695 million, EUR 185 million and EUR 10 million in 2011 prices adjusted to current prices by applying the GDP deflator for the EU expressed in Euro.

The following table provides an overview of the gross reductions and their financing:

Budgetary year 2016 (in EUR)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Member State | Gross reduction | Percentage share of GNI base  (ESA 2010) | GNI key applied to the gross reduction | Financing of the reduction in favour of Denmark, Netherlands, Austria and Sweden |
|
| (1) | (2) | (3) | (4) = (1 + 3) |
| Belgium |  | 2,81% | 31 449 227 | 31 449 227 |
| Bulgaria |  | 0,29% | 3 236 817 | 3 236 817 |
| Czech Republic |  | 1,05% | 11 740 767 | 11 740 767 |
| Denmark | - 142 439 555 | 1,86% | 20 806 983 | - 121 632 572 |
| Germany |  | 21,25% | 237 521 435 | 237 521 435 |
| Estonia |  | 0,14% | 1 542 779 | 1 542 779 |
| Ireland |  | 1,29% | 14 455 684 | 14 455 684 |
| Greece |  | 1,17% | 13 059 986 | 13 059 986 |
| Spain |  | 7,43% | 83 058 391 | 83 058 391 |
| France |  | 15,08% | 168 537 432 | 168 537 432 |
| Croatia |  | 0,29% | 3 253 705 | 3 253 705 |
| Italy |  | 11,08% | 123 820 797 | 123 820 797 |
| Cyprus |  | 0,11% | 1 280 278 | 1 280 278 |
| Latvia |  | 0,17% | 1 920 262 | 1 920 262 |
| Lithuania |  | 0,25% | 2 791 366 | 2 791 366 |
| Luxembourg |  | 0,23% | 2 598 162 | 2 598 162 |
| Hungary |  | 0,71% | 7 966 765 | 7 966 765 |
| Malta |  | 0,06% | 677 499 | 677 499 |
| Netherlands | - 761 503 777 | 4,67% | 52 169 910 | - 709 333 867 |
| Austria | - 10 956 889 | 2,30% | 25 686 929 | 14 730 040 |
| Poland |  | 2,81% | 31 438 669 | 31 438 669 |
| Portugal |  | 1,21% | 13 485 062 | 13 485 062 |
| Romania |  | 1,09% | 12 191 397 | 12 191 397 |
| Slovenia |  | 0,26% | 2 906 563 | 2 906 563 |
| Slovak Republic |  | 0,52% | 5 758 900 | 5 758 900 |
| Finland |  | 1,41% | 15 788 289 | 15 788 289 |
| Sweden | - 202 702 444 | 3,25% | 36 361 807 | - 166 340 637 |
| United Kingdom |  | 17,19% | 192 096 804 | 192 096 804 |
| **Total** | **-1 117 602 665** | **100,00%** | **1 117 602 665** | **0** |
|  |  |  |  |  |
| EU GDP price deflator, in EUR, (spring 2015 economic forecast) :  (a) 2011 EU27 = 101,2490 / (b) 2013 EU27 = 104,3831 (c) 2013 EU28 = 104,3687 / (d) 2016 EU28 = 110,9221 | | | | |
| Lump-sum for Netherlands: in 2016 prices:  695 000 000 EUR x [ (b/a) x (d/c) ] = 761 503 777 EUR | | | | |
| Lump-sum for Sweden: in 2016 prices:  185 000 000 EUR x [ (b/a) x (d/c) ] = 202 702 444 EUR | | | | |
| Lump-sum for Denmark: in 2016 prices:  130 000 000 EUR x [ (b/a) x (d/c) ] = 142 439 555 EUR | | | | |
| Lump-sum for Austria: in 2016 prices:  10 000 000 EUR x [ (b/a) x (d/c) ] = 10 956 889 EUR | | | | |

4.4 Calculation of the correction mechanism in favour of the United Kingdom (UK correction)

The DAB 4/2016 includes a first update of the 2015 UK correction, the difference between the 1st and 2nd update of the 2014 correction and a difference between the definitive amount of the 2012 correction and the amount previously budgeted. While the ORD 2014 has no impact on the calculation and budgeting of the 2012 correction, both 2014 and 2015 correction calculations need to be updated following the entry into force of the ORD 2014.

***4.4.1 Update of the amount and financing of the 2014 correction***

The table below presents the calculation of the 1st update of the 2014 correction as presented in section 3.4.2 and its 2nd update based on the 2014 ORD rules. The difference between the first and second update of the 2014 UK correction (EUR 315 819 810) shall be budgeted in chapter 36.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2014 UK correction** | **2014 UK correction**  **1st update**  **2014 ORD** | **2014 UK correction**  **2nd update**  **2014 ORD** | ***Difference*** |
| (1) | UK share of uncapped VAT base | 17.7333% | 17.4319% | -0.3014% |
| (2) | UK share of enlargement-adjusted total allocated expenditure | 7.3956% | 7.4180% | 0.0224% |
| (3) | = (1) - (2) | 10.3377% | 10.0139% | -0.3238% |
| (4) | Total allocated expenditure | 128 742 225 549 | 128 669 838 650 | -72 386 900 |
| (5) | Enlargement-related expenditure | 33 471 514 270 | 33 342 488 843 | -129 025 427 |
| (6) | Enlargement-adjusted total allocated expenditure = (4) - (5) | 95 270 711 279 | 95 327 349 807 | 56 638 527 |
| (7) | UK correction original amount = (3) x (6) x 0.66 | 6 500 187 311 | 6 300 352 079 | -199 835 232 |
| (8) | UK advantage | 1 674 669 519 | 1 162 878 038 | -511 791 481 |
| (9) | Core UK correction = (7) - (8) | 4 825 517 792 | 5 137 474 040 | 311 956 248 |
| (10) | TOR windfall gains | - 24 325 473 | - 28 189 034 | -3 863 562 |
| (11) | UK correction = (9) - (10) | **4 849 843 265** | **5 165 663 075** | **315 819 810** |

The updated amount of the 2014 correction shall be financed using the 2015 GNI based on ESA 2010 used for the financing of the 2015 budget. The table below sets out the difference between the financing of the 1st update of the 2014 UK correction as presented in section 3.4.2 of this explanatory memorandum and its revision based on the 2014 ORD rules and 2015 GNI based on ESA 2010:

| Member State | 2014 UK correction  (1st update) ORD 2014 | 2014 UK correction(2nd update) ORD2014 | Difference in the financing of the 1st update of the 2014 correction | Amounts entered in DAB 4/2016 | Amounts entered in DAB 5/2016 |
| --- | --- | --- | --- | --- | --- |
| (1) | (2) | (3) = (2) - (1) | (4) | (5) = (3) - (4) |
| Belgium | 242 980 185 | 256 277 796 | 13 297 611 | 9 808 723 | 3 488 888 |
| Bulgaria | 24 263 655 | 26 586 457 | 2 322 802 | 1 857 845 | 464 957 |
| Czech Republic | 87 573 185 | 93 996 287 | 6 423 102 | 5 618 512 | 804 590 |
| Denmark | 159 318 284 | 169 572 990 | 10 254 706 | 5 183 926 | 5 070 780 |
| Germany | 310 272 693 | 330 162 489 | 19 889 796 | 15 098 382 | 4 791 414 |
| Estonia | 11 574 147 | 12 444 887 | 870 740 | 615 754 | 254 986 |
| Ireland | 99 214 579 | 113 212 811 | 13 998 232 | 6 055 723 | 7 942 509 |
| Greece | 104 548 918 | 109 647 882 | 5 098 964 | 3 882 091 | 1 216 873 |
| Spain | 637 025 341 | 671 051 539 | 34 026 198 | 23 452 091 | 10 574 107 |
| France | 1 301 029 618 | 1 378 398 984 | 77 369 366 | 62 183 471 | 15 185 895 |
| Croatia | 24 501 813 | 27 244 942 | 2 743 129 | 2 392 016 | 351 113 |
| Italy | 955 962 457 | 1 015 193 526 | 59 231 069 | 60 923 232 | - 1 692 163 |
| Cyprus | 9 824 552 | 10 675 840 | 851 288 | 1 058 836 | - 207 548 |
| Latvia | 14 465 432 | 15 498 978 | 1 033 546 | 517 980 | 515 566 |
| Lithuania | 21 313 802 | 22 183 281 | 869 479 | 493 224 | 376 255 |
| Luxembourg | 17 746 939 | 21 322 734 | 3 575 795 | 3 153 754 | 422 041 |
| Hungary | 61 151 210 | 65 065 159 | 3 913 949 | 2 775 751 | 1 138 198 |
| Malta | 4 678 057 | 5 321 739 | 643 682 | 557 582 | 86 100 |
| Netherlands | 67 615 551 | 72 438 601 | 4 823 050 | 3 797 278 | 1 025 772 |
| Austria | 33 672 876 | 35 800 731 | 2 127 855 | 1 572 870 | 554 985 |
| Poland | 237 585 414 | 257 522 962 | 19 937 548 | 16 987 381 | 2 950 167 |
| Portugal | 102 328 723 | 109 041 201 | 6 712 478 | 5 315 559 | 1 396 919 |
| Romania | 89 249 513 | 97 713 522 | 8 464 009 | 6 012 749 | 2 451 260 |
| Slovenia | 21 977 979 | 23 748 651 | 1 770 672 | 1 449 464 | 321 208 |
| Slovak Republic | 43 839 382 | 46 865 527 | 3 026 145 | 2 207 088 | 819 057 |
| Finland | 120 973 003 | 130 075 905 | 9 102 902 | 5 796 891 | 3 306 011 |
| Sweden | 45 155 957 | 48 597 654 | 3 441 697 | 2 634 984 | 806 713 |
| United Kingdom | -4 849 843 265 | -5 165 663 075 | - 315 819 810 | - 251 403 157 | - 64 416 653 |
| **Total** | **0** | **0** | **0** | **0** | **0** |

***4.4.2 Update of the amount and financing of the 2015 correction***

The calculation of the 2015 UK correction (1st update) as included in DAB 4/2016 needs to be updated to take into account the entry into force of the ORD 2014. The table below presents the calculation of the 1st update of the 2015 correction as included in the DAB 4/2016 and its update based on the 2014 ORD rules:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2015 UK correction** | **2015 UK correction**  **1st update**  **2007 ORD**  DAB 4/2016 | **2015 UK correction**  **1st update**  **2014 ORD**  DAB 5/2016 | ***Difference*** |
| (1) | UK share of uncapped VAT base | 19,2145% | 19.2145% | 0% |
| (2) | UK share of enlargement-adjusted total allocated expenditure | 7,5910% | 7.5910% | 0% |
| (3) | = (1) - (2) | 11,6235% | 11.6235% | 0% |
| (4) | Total allocated expenditure | 129 194 773 448 | 129 194 773 448 | 0 |
| (5) | Enlargement-related expenditure | 31 733 179 803 | 31 733 179 803 | 0 |
| (6) | Enlargement-adjusted total allocated expenditure = (4) - (5) | 97 461 593 645 | 97 461 593 645 | 0 |
| (7) | UK correction original amount = (3) x (6) x 0.66 | 7 476 753 663 | 7 476 753 663 | 0 |
| (8) | UK advantage | 1 912 680 343 | 1 496 521 393 | -416 158 950 |
| (9) | Core UK correction = (7) - (8) | 5 564 073 321 | 5 980 232 270 | 416 158 950 |
| (10) | TOR windfall gains | -79 812 056 | - 76 109 576 | 3 702 480 |
| (11) | UK correction = (9) - (10) | **5 643 885 377** | **6 056 341 847** | **412 456 470** |

The first update of the 2015 UK correction based on ORD 2014 amounts to EUR 6 056 341 847 and will be budgeted in chapter 15.

The updated amount of the 2015 correction shall be financed using the 2016 GNI based on ESA 2010 used for the financing of the 2016 budget. The table below sets out the difference between the financing of the 1st update of the 2015 UK correction as included in chapter 15 of DAB 4/2016 and its revision based on the 2014 ORD rules and 2016 GNI based on ESA 2010:

| Member State | 2015 UK correction  (1st update)  ORD 2007 ORD  DAB 4/2016 | 2015 UK correction  (1st update)  2014 ORDORD2014 DAB 5/2016 | Difference in the financing of the 1st update of the 2015 correction |
| --- | --- | --- | --- |
|
|
| (1) | (2) | (3) = (2) - (1) |
| Belgium | 279 071 850 | 300 419 482 | 21 347 632 |
| Bulgaria | 29 228 885 | 30 919 770 | 1 690 885 |
| Czech Republic | 102 997 723 | 112 153 956 | 9 156 233 |
| Denmark | 184 098 416 | 198 759 194 | 14 660 778 |
| Germany | 361 006 829 | 388 574 256 | 27 567 427 |
| Estonia | 13 823 881 | 14 737 434 | 913 553 |
| Ireland | 117 902 629 | 138 088 264 | 20 185 635 |
| Greece | 117 240 809 | 124 755 826 | 7 515 017 |
| Spain | 743 206 698 | 793 417 224 | 50 210 526 |
| France | 1 502 691 749 | 1 609 957 772 | 107 266 023 |
| Croatia | 29 432 034 | 31 081 094 | 1 649 060 |
| Italy | 1 108 726 582 | 1 182 801 065 | 74 074 483 |
| Cyprus | 11 750 228 | 12 229 889 | 479 661 |
| Latvia | 17 038 165 | 18 343 345 | 1 305 180 |
| Lithuania | 25 499 905 | 26 664 592 | 1 164 687 |
| Luxembourg | 23 568 848 | 24 819 001 | 1 250 153 |
| Hungary | 71 152 375 | 76 102 711 | 4 950 336 |
| Malta | 6 134 996 | 6 471 829 | 336 833 |
| Netherlands | 79 949 224 | 85 347 594 | 5 398 370 |
| Austria | 38 188 137 | 42 022 646 | 3 834 509 |
| Poland | 282 899 431 | 300 318 619 | 17 419 188 |
| Portugal | 120 208 152 | 128 816 366 | 8 608 214 |
| Romania | 109 239 295 | 116 458 609 | 7 219 314 |
| Slovenia | 25 904 242 | 27 765 014 | 1 860 772 |
| Slovak Republic | 51 429 963 | 55 012 032 | 3 582 069 |
| Finland | 137 075 608 | 150 818 003 | 13 742 395 |
| Sweden | 54 418 723 | 59 486 260 | 5 067 537 |
| United Kingdom | -5 643 885 377 | -6 056 341 847 | - 412 456 470 |
| **Total** | **0** | **0** | **0** |

4.5 Impact on the GNI-based own resource contribution for 2016

The impact of the new ORD will be calculated based on the forecasts included in DAB 4/2016, which corresponds to the 2016 ESA 95 amounts as adopted at the 166th meeting of the Advisory Committee on Own Resources on 18 May 2016. These data are the latest available data for the GNI base for 2016.

As according to ORD 2014, the GNI contribution of the Member States should be calculated from 1 January 2014 onwards on the basis of ESA 2010 data instead of the ESA 95, the amounts were updated to incorporate this effect.

By implementing the new rules regarding the new rate of the collection costs, the VAT reduced call rate for some Member States and the use of ESA 2010 instead of ESA 95 for GNI own resource base, the amount of own resources other than GNI decreased by EUR 1 404 447 650.

In order to respect the principle of equilibrium applicable to the budget of the European Union, the uniform rate to be applied to the sum of all Member States ' GNI has to be recalculated taken into account all other revenue.

The recalculated uniform rate for the GNI-based own resource is fixed as follows:

Uniform rate to be applied on 1 % of GNI = (total expenditure – other revenue – total amount net amount of TOR – VAT-based own resource contributions) / 1 % of GNI

Uniform rate :

= (136 610 995 484 – 2 965 818 187 – 20 247 900 000 – 16 279 317 150) /150 618 338 000

= 0,644795059065119 %

The revised GNI-based own resources contributions considering the new uniform rate are set out in the following table:

Budgetary year 2016 (in EUR)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Member State | 1% of GNI base (As in ACOR May 2016 GNI ESA 95) | Uniform rate of GNI-based own resource (in %) according to ORD 2007 | 1% of GNI base (As in ACOR May 2016 GNI ESA 2010) | Uniform rate of GNI-based own resource (in %) according to ORD 2014 | Difference in the GNI |
|
| (1) | (2) | (3) | (4) | (5) = (3 x 4) - (1 x 2) |
| Belgium | 4 129 447 000 | 0,651425709992745 | 4 238 385 000 | 0,644795059065119 | 42 861 762 |
| Bulgaria | 432 502 000 | 436 223 000 | - 468 487 |
| Czech Republic | 1 524 065 000 | 1 582 293 000 | 27 439 583 |
| Denmark | 2 724 118 000 | 2 804 139 000 | 33 534 470 |
| Germany | 31 112 706 000 | 32 010 557 000 | 372 632 398 |
| Estonia | 204 553 000 | 207 919 000 | 814 061 |
| Ireland | 1 744 614 000 | 1 948 180 000 | 119 690 424 |
| Greece | 1 734 821 000 | 1 760 083 000 | 4 785 820 |
| Spain | 10 997 285 000 | 11 193 707 000 | 53 732 777 |
| France | 22 235 442 000 | 22 713 643 000 | 160 906 188 |
| Croatia | 435 508 000 | 438 499 000 | - 959 119 |
| Italy | 16 405 910 000 | 16 687 221 000 | 72 606 080 |
| Cyprus | 173 869 000 | 172 542 000 | - 2 008 508 |
| Latvia | 252 115 000 | 258 792 000 | 2 633 610 |
| Lithuania | 377 324 000 | 376 190 000 | - 3 233 102 |
| Luxembourg | 348 750 000 | 350 152 000 | - 1 408 436 |
| Hungary | 1 052 847 000 | 1 073 674 000 | 6 448 086 |
| Malta | 90 780 000 | 91 306 000 | - 262 768 |
| Netherlands | 6 890 276 000 | 7 030 893 000 | 44 982 132 |
| Austria | 3 291 174 000 | 3 461 805 000 | 88 199 399 |
| Poland | 4 186 084 000 | 4 236 962 000 | 5 049 421 |
| Portugal | 1 778 729 000 | 1 817 370 000 | 13 121 394 |
| Romania | 1 616 422 000 | 1 643 024 000 | 6 434 908 |
| Slovenia | 383 307 000 | 391 715 000 | 2 879 862 |
| Slovak Republic | 761 013 000 | 776 122 000 | 4 696 197 |
| Finland | 2 028 318 000 | 2 127 774 000 | 50 679 669 |
| Sweden | 4 689 977 000 | 4 900 449 000 | 104 613 705 |
| United Kingdom | 25 327 327 000 | 25 888 719 000 | 194 046 124 |
| **Total** | **146 929 283 000** |  | **150 618 338 000** |  | **1 404 447 650** |

4.6 Summary of the financial impact from the implementation of the ORD 2014 for the year 2016

The following summary table shows for 2016 the global impact of the implementation of ORD 2014. This global impact is the result of the sum of the amendments related to the new rate of collection costs, the reduced VAT call rate for some Member States, the use of ESA 2010 data for GNI, the gross reduction in the annual GNI-based contribution for Denmark, the Netherlands, Austria and Sweden and the revised financing of the 2014 and 2015 UK corrections.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Retroactive impact of the new ORD for the 2016 budget** | | | | | | |
|  |  |  |  |  |  |  |
| **Member States** (amounts in EUR) | Gross impact of decrease of TOR collection costs from 25% to 20% | Gross impact of reduced VAT-based call rates for DE, NL and SE | GNI reduction in favour of Netherlands, Sweden, Denmark and Austria (net impact) | Impact of changes in GNI for the financing of the 2014&2015 United Kingdom corrections | Net impact of all changes for GNI resource (lower TOR collection costs, reduced VAT call rates, ESA 2010) | Impact of the introduction of the new ORD on total own resources for 2016 |
|  | (1) | (2) | (3) | (4) | (5) | (6) = (1 to 5) |
| Belgium | 124 400 000 |  | 31 449 227 | 24 836 520 | 42 861 762 | 223 547 509 |
| Bulgaria | 4 100 000 |  | 3 236 817 | 2 155 842 | - 468 487 | 9 024 172 |
| Czech Republic | 15 800 000 |  | 11 740 767 | 9 960 823 | 27 439 583 | 64 941 173 |
| Denmark | 24 000 000 |  | - 121 632 572 | 19 731 558 | 33 534 470 | - 44 366 544 |
| Germany | 259 600 000 | -1 947 663 300 | 237 521 435 | 32 358 841 | 372 632 398 | -1 045 550 626 |
| Estonia | 1 700 000 | 159 450 | 1 542 779 | 1 168 539 | 814 061 | 5 384 829 |
| Ireland | 19 600 000 |  | 14 455 684 | 28 128 144 | 119 690 424 | 181 874 252 |
| Greece | 9 500 000 |  | 13 059 986 | 8 731 890 | 4 785 820 | 36 077 696 |
| Spain | 89 700 000 |  | 83 058 391 | 60 784 633 | 53 732 777 | 287 275 801 |
| France | 106 900 000 |  | 168 537 432 | 122 451 918 | 160 906 188 | 558 795 538 |
| Croatia | 3 000 000 | 448 650 | 3 253 705 | 2 000 173 | - 959 119 | 7 743 409 |
| Italy | 114 600 000 |  | 123 820 797 | 72 382 320 | 72 606 080 | 383 409 197 |
| Cyprus | 1 300 000 | - 199 050 | 1 280 278 | 272 113 | - 2 008 508 | 644 833 |
| Latvia | 2 000 000 |  | 1 920 262 | 1 820 746 | 2 633 610 | 8 374 618 |
| Lithuania | 5 200 000 |  | 2 791 366 | 1 540 942 | - 3 233 102 | 6 299 206 |
| Luxembourg | 1 200 000 | 210 300 | 2 598 162 | 1 672 194 | - 1 408 436 | 4 272 220 |
| Hungary | 9 000 000 |  | 7 966 765 | 6 088 534 | 6 448 086 | 29 503 385 |
| Malta | 800 000 | 78 900 | 677 499 | 422 933 | - 262 768 | 1 716 564 |
| Netherlands | 151 200 000 | - 418 055 850 | - 709 333 867 | 6 424 142 | 44 982 132 | - 924 783 443 |
| Austria | 13 600 000 |  | 14 730 040 | 4 389 494 | 88 199 399 | 120 918 933 |
| Poland | 35 300 000 |  | 31 438 669 | 20 369 355 | 5 049 421 | 92 157 445 |
| Portugal | 8 600 000 |  | 13 485 062 | 10 005 133 | 13 121 394 | 45 211 589 |
| Romania | 8 700 000 |  | 12 191 397 | 9 670 574 | 6 434 908 | 36 996 879 |
| Slovenia | 4 400 000 |  | 2 906 563 | 2 181 980 | 2 879 862 | 12 368 405 |
| Slovak Republic | 6 100 000 |  | 5 758 900 | 4 401 126 | 4 696 197 | 20 956 223 |
| Finland | 8 000 000 |  | 15 788 289 | 17 048 406 | 50 679 669 | 91 516 364 |
| Sweden | 34 600 000 | - 305 226 750 | - 166 340 637 | 5 874 250 | 104 613 705 | - 326 479 432 |
| United Kingdom | 202 900 000 |  | 192 096 804 | - 476 873 123 | 194 046 124 | 112 169 805 |
| **Total** | **1 265 800 000** | **-2 670 247 650** | **0** | **0** | **1 404 447 650** | **0** |

5. Other amendments related to the implementation of ORD 2014

5.1 Adjustement of the collection costs for Traditional Own Resources for the year 2016

For the calculation of the financing of the 2016 budget, the Traditional Own Resources (sugar levies and custom duties) correspond to the amounts as adopted at the 166th meeting of the Advisory Committee on Own Resources on 18 May 2016, so forecasted amounts.

From 1 October 2016 onwards, the date of the entry into force of ORD 2014, Member States had to make available the Traditional Own Resources taking into account the new 20 % collection costs.

An adjustment for the difference in the collection costs for the Traditional Own Resources made available to the Commission between 1 January 2016 and 30 September 2016 needs to be implemented. The amounts concerned are indicated in the table below and have to be made available to the Commission at the same date as the implementation of this DAB, once adopted by the European Parliament and the Council.

Budgetary year 2016 (in EUR)

|  |  |  |  |
| --- | --- | --- | --- |
| Member State | 5% of sugar levies collected from January to September 2016 | 5% of custom duties collected from January to September 20172016 | TotalACOR May 2016 forecast amount of sugar collected at 20% |
|
| (1) | (2) | (3) = (1 +2) |
| Belgium | 441 131 | 94 581 878 | 95 023 009 |
| Bulgaria | 26 759 | 3 322 613 | 3 349 372 |
| Czech Republic | 224 832 | 11 460 871 | 11 685 703 |
| Denmark | 223 346 | 14 869 698 | 15 093 044 |
| Germany | 1 755 945 | 189 585 685 | 191 341 630 |
| Estonia | — | 1 299 558 | 1 299 558 |
| Ireland | — | 12 545 380 | 12 545 380 |
| Greece | 95 221 | 7 172 058 | 7 267 279 |
| Spain | 315 231 | 68 627 840 | 68 943 071 |
| France | 2 071 499 | 74 905 027 | 76 976 526 |
| Croatia | 115 825 | 1 966 693 | 2 082 518 |
| Italy | 264 180 | 82 919 165 | 83 183 345 |
| Cyprus | — | 1 006 923 | 1 006 923 |
| Latvia | — | 1 417 852 | 1 417 852 |
| Lithuania | 54 151 | 3 591 688 | 3 645 839 |
| Luxembourg | — | 915 461 | 915 461 |
| Hungary | 137 355 | 6 546 441 | 6 683 796 |
| Malta | — | 565 641 | 565 641 |
| Netherlands | 482 933 | 109 938 237 | 110 421 170 |
| Austria | 210 616 | 9 597 699 | 9 808 315 |
| Poland | 852 388 | 26 730 177 | 27 582 565 |
| Portugal | 3 750 | 6 335 592 | 6 339 342 |
| Romania | 66 733 | 7 635 514 | 7 702 247 |
| Slovenia | — | 3 132 579 | 3 132 579 |
| Slovak Republic | 87 820 | 4 419 228 | 4 507 048 |
| Finland | 56 300 | 5 999 712 | 6 056 012 |
| Sweden | 180 100 | 23 721 895 | 23 901 995 |
| United Kingdom | 640 288 | 154 944 878 | 155 585 166 |
| **Total** | **8 306 403** | **929 755 983** | **938 062 386** |

5.2 Technical amendments related to the implementation of ORD 2014

In addition, this DAB incorporates some technical amendments related to the adoption of ORD 2014 to reflect the adjustments proposed in the 2016 budget structure.

A new Chapter in the budgetary nomenclature has to be foreseen for the adjustments relating to the implementation of ORD 2014 for the years 2014 and 2015, as Article 11 of ORD 2014 stipulates that once the Decision enters into force, it shall take effect on 1 January 2014. As budgetary years 2014 and 2015 are closed, these adjustments have to be done in the budgetary year 2016. Therefore, these adjustments are integrated in Title 3 (surpluses, balances, and adjustments) of the budget, where a new Chapter 37 is created.

As the legal bases for the own resources system are now Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union, Council Regulation (EU, Euratom) No 608/2014 of 26 May 2014 laying down implementing measures for the system of own resources of the European Union and Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements, all legal bases in the general statement of revenue of the budget are adapted.

Article 10b (5) of Council Regulation (EU, Euratom) No 609/2014 foresees an immediate redistribution of the overall amount of VAT and GNI own resources adjustments among Member States according to their respective shares in the GNI-based own resource. The amounts involved for each Member State is integrated in Title 3 (surpluses, balances, and adjustments) of the budget, where a new Chapter 33 is created.

Article 12 of Council Regulation (EU, Euratom) No 609/2014 introduces a modified interest rate system for amounts made available belatedly. These amounts are budgeted under Item 7000 of Chapter 70. The legal basis and the remarks for this Item are also adapted accordingly.

6. Summary of the financing of the general budget

The following summary table shows per Member State and by type of own resource the contributions according to DAB 5/2016.

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Member State | Member State Traditional own resources (TOR) | | | | VAT- and GNI-based own resources | | | | | | ORD 2014 | Total own resources |
| Net sugar sector levies (80 %) | Net customs duties (80 %) | Total net traditional own resources (80 %) | p.m. Collection costs (20% of gross TOR) | VAT-based own resources | GNI-based own resources | Reduction in favour of: Denmark, Netherlands, Austria and Sweden | United Kingdom correction | Total 'national contributions' | Share in total 'national contributions' (%) | Adjustment relating to years 2014 and 2015 (retroactivity) |
|  | (1) | (2) | (3)=(1)+(2) | (4) | (5) | (6) | (7) | (8) | (9)=(5)+(6)+(7)+(8) | (10) | (11) | (12)=(3)+(9)+(11) |
| Belgium | 7 000 000 | 1 984 800 000 | 1 991 800 000 | 497 950 000 | 516 597 300 | 2 732 889 706 | 31 449 227 | 325 825 721 | 3 606 761 954 | 3,18% | 380 157 383 | 5 978 719 337 |
| Bulgaria | 400 000 | 65 100 000 | 65 500 000 | 16 375 000 | 62 357 400 | 281 274 435 | 3 236 817 | 34 517 771 | 381 386 423 | 0,34% | 12 976 885 | 459 863 308 |
| Czech Republic | 3 600 000 | 250 600 000 | 254 200 000 | 63 550 000 | 204 113 400 | 1 020 254 708 | 11 740 767 | 121 919 692 | 1 358 028 567 | 1,20% | 120 908 594 | 1 733 137 161 |
| Denmark | 3 600 000 | 381 200 000 | 384 800 000 | 96 200 000 | 306 711 900 | 1 808 094 972 | - 121 632 572 | 213 700 327 | 2 206 874 627 | 1,95% | - 147 742 832 | 2 443 931 795 |
| Germany | 28 100 000 | 4 124 900 000 | 4 153 000 000 | 1 038 250 000 | 1 947 663 300 | 20 640 248 993 | 237 521 435 | 416 398 922 | 23 241 832 650 | 20,50% | -1 996 696 973 | 25 398 135 677 |
| Estonia | 0 | 27 800 000 | 27 800 000 | 6 950 000 | 30 842 400 | 134 065 144 | 1 542 779 | 16 176 950 | 182 627 273 | 0,16% | 7 533 435 | 217 960 708 |
| Ireland | 0 | 314 600 000 | 314 600 000 | 78 650 000 | 242 726 400 | 1 256 176 838 | 14 455 684 | 157 180 905 | 1 670 539 827 | 1,47% | 170 564 976 | 2 155 704 803 |
| Greece | 1 500 000 | 151 000 000 | 152 500 000 | 38 125 000 | 227 779 200 | 1 134 892 822 | 13 059 986 | 131 628 147 | 1 507 360 155 | 1,33% | 60 999 683 | 1 720 859 838 |
| Spain | 5 000 000 | 1 429 900 000 | 1 434 900 000 | 358 725 000 | 1 416 915 600 | 7 217 646 966 | 83 058 391 | 834 980 473 | 9 552 601 430 | 8,42% | 444 555 900 | 11 432 057 330 |
| France | 33 000 000 | 1 676 800 000 | 1 709 800 000 | 427 450 000 | 2 913 773 100 | 14 645 644 780 | 168 537 432 | 1 725 329 800 | 19 453 285 112 | 17,15% | 1 063 986 397 | 22 227 071 509 |
| Croatia | 1 900 000 | 44 000 000 | 45 900 000 | 11 475 000 | 65 774 850 | 282 741 989 | 3 253 705 | 34 206 540 | 385 977 084 | 0,34% | 13 236 646 | 445 113 730 |
| Italy | 5 000 000 | 1 829 400 000 | 1 834 400 000 | 458 600 000 | 1 826 488 800 | 10 759 837 650 | 123 820 797 | 1 261 862 349 | 13 972 009 596 | 12,32% | 887 769 484 | 16 694 179 080 |
| Cyprus | 0 | 19 600 000 | 19 600 000 | 4 900 000 | 25 881 300 | 111 254 229 | 1 280 278 | 13 322 567 | 151 738 374 | 0,13% | 9 862 666 | 181 201 040 |
| Latvia | 0 | 32 400 000 | 32 400 000 | 8 100 000 | 29 487 300 | 166 867 803 | 1 920 262 | 19 479 867 | 217 755 232 | 0,19% | 6 740 740 | 256 895 972 |
| Lithuania | 900 000 | 80 300 000 | 81 200 000 | 20 300 000 | 45 314 700 | 242 565 453 | 2 791 366 | 28 180 435 | 318 851 954 | 0,28% | 12 047 755 | 412 099 709 |
| Luxembourg | 0 | 18 300 000 | 18 300 000 | 4 575 000 | 52 522 800 | 225 776 280 | 2 598 162 | 30 135 962 | 311 033 204 | 0,27% | 4 601 725 | 333 934 929 |
| Hungary | 2 200 000 | 141 600 000 | 143 800 000 | 35 950 000 | 130 172 400 | 692 299 690 | 7 966 765 | 82 195 814 | 912 634 669 | 0,80% | 45 076 397 | 1 101 511 066 |
| Malta | 0 | 12 600 000 | 12 600 000 | 3 150 000 | 13 695 900 | 58 873 658 | 677 499 | 7 217 072 | 80 464 129 | 0,07% | 2 539 423 | 95 603 552 |
| Netherlands | 7 700 000 | 2 411 000 000 | 2 418 700 000 | 604 675 000 | 418 055 850 | 4 533 485 067 | - 709 333 867 | 94 272 544 | 4 336 479 594 | 3,82% | -1 798 837 531 | 4 956 342 063 |
| Austria | 3 400 000 | 214 500 000 | 217 900 000 | 54 475 000 | 467 034 600 | 2 232 154 759 | 14 730 040 | 45 218 785 | 2 759 138 184 | 2,43% | 180 218 679 | 3 157 256 863 |
| Poland | 13 700 000 | 550 400 000 | 564 100 000 | 141 025 000 | 549 946 800 | 2 731 972 163 | 31 438 669 | 327 319 847 | 3 640 677 479 | 3,21% | 155 777 950 | 4 360 555 429 |
| Portugal | 200 000 | 136 800 000 | 137 000 000 | 34 250 000 | 261 332 700 | 1 171 831 196 | 13 485 062 | 138 970 413 | 1 585 619 371 | 1,40% | 77 069 484 | 1 799 688 855 |
| Romania | 1 000 000 | 137 500 000 | 138 500 000 | 34 625 000 | 165 256 500 | 1 059 413 757 | 12 191 397 | 127 273 898 | 1 364 135 552 | 1,20% | 32 865 560 | 1 535 501 112 |
| Slovenia | 0 | 69 500 000 | 69 500 000 | 17 375 000 | 53 565 000 | 252 575 897 | 2 906 563 | 30 089 939 | 339 137 399 | 0,30% | 22 119 731 | 430 757 130 |
| Slovak Republic | 1 400 000 | 96 900 000 | 98 300 000 | 24 575 000 | 79 902 900 | 500 439 631 | 5 758 900 | 59 540 306 | 645 641 737 | 0,57% | 33 257 802 | 777 199 539 |
| Finland | 800 000 | 126 300 000 | 127 100 000 | 31 775 000 | 274 607 100 | 1 371 978 162 | 15 788 289 | 164 119 472 | 1 826 493 023 | 1,61% | 132 868 521 | 2 086 461 544 |
| Sweden | 2 800 000 | 549 400 000 | 552 200 000 | 138 050 000 | 305 226 750 | 3 159 785 302 | - 166 340 637 | 63 935 050 | 3 362 606 465 | 2,97% | - 635 351 204 | 3 279 455 261 |
| United Kingdom | 10 100 000 | 3 237 400 000 | 3 247 500 000 | 811 875 000 | 3 645 570 900 | 16 692 918 097 | 192 096 804 | -6 504 999 568 | 14 025 586 233 | 12,37% | 700 892 724 | 17 973 978 957 |
| **Total** | **133 300 000** | **20 114 600 000** | **20 247 900 000** | **5 061 975 000** | **16 279 317 150** | **97 117 960 147** | **0** | **0** | **113 397 277 297** | **100,00%** | **0** | **133 645 177 297** |

1. OJ L 298, 26.10.2012, p. 1. [↑](#footnote-ref-2)
2. OJ L 48, 24.2.2016, p. 1. [↑](#footnote-ref-3)
3. OJ L 143, 31.5.2016, p. 1. [↑](#footnote-ref-4)
4. OJ L 248, 15.9.2016, p. 1. [↑](#footnote-ref-5)
5. COM(2016) 227 final, 30.6.2016. [↑](#footnote-ref-6)
6. COM(2016) 623 final, 30.9.2016. [↑](#footnote-ref-7)