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**DRAFT AMENDING BUDGET No 5
TO THE GENERAL BUDGET 2016**

**Implementation of the Own Resources Decision No 2014/335/EU further to the closing of
the ratification process and its entry into force on 1 October 2016**

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 Union¹, and in particular Article 41 thereof,
- the general budget of the European Union for the financial year 2016, as adopted on 25 November 2015²,
- Amending budget No 1/2016³, adopted on 14 April 2016,
- Amending budget No 2/2016⁴, adopted on 6 July 2016,
- Draft amending budget No 3/2016⁵, adopted on 30 June 2016,
- Draft amending budget No 4/2016⁶, 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.

¹ OJ L 298, 26.10.2012, p. 1.

² OJ L 48, 24.2.2016, p. 1.

³ OJ L 143, 31.5.2016, p. 1.

⁴ OJ L 248, 15.9.2016, p. 1.

⁵ COM(2016) 227 final, 30.6.2016.

⁶ COM(2016) 623 final, 30.9.2016.

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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:

Member State	Budgetary year 2014 (in EUR)				Difference in collection costs
	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%	
	(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

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)
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:

Member State	Budgetary year 2014 (in EUR)				
	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

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)
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

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)
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 (1 st update) financing as in AB 7/2014	2013 UK correction (1 st update) financing based on the latest available 2014 GNI ESA 2010 (1 st update) financing based on the latest available 2014 GNI ESA 2010	Difference in the financing of the 1 st 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 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 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

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)
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:

Member State	Budgetary year 2015 (in EUR)				
	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-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 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 (2 nd update) financing as in AB 6/2015	2013 UK correction (2 nd update) financing based on the latest available 2014 GNI ESA 2010	Difference in the financing of the 2 nd 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

Member State	2013 UK correction (2 nd update) financing as in AB 6/2015	2013 UK correction (2 nd update) financing based on the latest available 2014 GNI ESA 2010	Difference in the financing of the 2 nd update of the 2013 correction
	(1)	(2)	(3) = (2) - (1)
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 1 st 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 (1 st update) financing as in AB 6/2015 (1 st update) financing as in AB 6/2015	Revised 2014 UK correction (1 st 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 1 st 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

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)
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 collectioncollection 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-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 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 1 st update 2014 ORD	2014 UK correction 2 nd 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 (1 st update) ORD 2014	2014 UK correction(2nd update) ORD2014	Difference in the financing of the 1 st 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

Member State	2014 UK correction (1 st update) ORD 2014	2014 UK correction(2nd update) ORD2014	Difference in the financing of the 1 st 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)
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 1 st update 2007 ORD DAB 4/2016	2015 UK correction 1 st 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 (1 st update) ORD 2007 ORD DAB 4/2016	2015 UK correction (1st update) 2014 ORDORD2014 DAB 5/2016	Difference in the financing of the 1 st 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