I

(Legislative acts)

DEFINITIVE ADOPTION (EU, Euratom) 2020/1077

of amending budget No 3 of the European Union for the financial year 2020

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

having regard to the Treaty on the Functioning of the European Union, and in particular Article 314(4)(a) and (9) thereof,

having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

having regard to Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union ([1]),

having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU, and repealing Regulation (EU, Euratom) No 966/2012 ([2]),

having regard to Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020 ([3]),

having regard to the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management ([4]),

having regard to the general budget of the European Union for the financial year 2020, as definitively adopted on 27 November 2019 ([5]),

having regard to Draft amending budget No 3 of the European Union for the financial year 2020, which the Commission adopted on 15 April 2020,

having regard to the position on Draft amending budget No 3/2020, which the Council adopted on 6 May 2020 and forwarded to Parliament on the following day,

having regard to Parliament's approval of 18 June 2020 of the Council position,

having regard to Rules 94 and 96 of Parliament's Rules of Procedure,

DECLARES:

Sole Article

The procedure under Article 314 of the Treaty on the Functioning of the European Union is complete and Amending budget No 3 of the European Union for the financial year 2020 has been definitively adopted.

Done at Brussels, 18 June 2020.

The President
D. M. SASSOLI

([1]) OJ L 168, 7.6.2014, p. 105.
([2]) OJ L 193, 30.7.2018, p. 1.
([3]) OJ L 347, 20.12.2013, p. 884.
([4]) OJ C 373, 20.12.2013, p. 1.
([5]) OJ L 57, 27.2.2020.

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2020 pursuant to Article 1 of Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union

EXPENDITURE

Description	Budget 2020 (1)	Budget 2019 (2)	Change (%)
1. Smart and inclusive growth	72 353 828 442	67 556 947 173	+ 7,10
2. Sustainable growth: natural resources	57 904 492 439	57 399 857 331	+ 0,88
3. Security and citizenship	5 278 527 141	3 527 434 894	+ 49,64
4. Global Europe	8 944 061 191	9 358 295 603	– 4,43
5. Administration	10 274 196 704	9 944 904 743	+ 3,31
6. Compensation	p.m.	p.m.	—
Special instruments	418 500 000	705 051 794	– 40,64
Total expenditure (3)	**155 173 605 917**	**148 492 491 538**	+ 4,50

(1) The figures in this column correspond to those in the 2020 budget (OJ L 57, 27.2.2020, p. 1) plus amending budget No 1 to 3/2020.
(2) The figures in this column correspond to those in the 2019 budget (OJ L 67, 7.3.2019, p. 1) plus amending budgets No 1 to 3/2019.
(3) The third subparagraph of Article 310(1) of the Treaty on the Functioning of the European Union reads: 'The revenue and expenditure shown in the budget shall be in balance'.

REVENUE

Description	Budget 2020 (1)	Budget 2019 (2)	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 928 450 061	1 894 392 136	+ 1,80
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	3 218 373 955	1 802 988 329	+78,50
Repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	p.m.	—
Net balance of own resources accruing from VAT and GNI-based own resources for earlier years (Chapters 3 1, 3 2 and 3 3)	p.m.	p.m.	—
Total revenue for Titles 3 to 9	5 146 824 016	3 697 380 465	+39,20
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	22 156 900 000	21 471 164 786	+ 3,19
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	18 945 245 250	17 738 667 150	+ 6,80
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	108 924 636 651	105 585 279 137	+ 3,16
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom (3)	150 026 781 901	144 795 111 073	+ 3,61
Total revenue (4)	**155 173 605 917**	**148 492 491 538**	+ 4,50

(1) The figures in this column correspond to those in the 2020 budget (OJ L 57, 27.2.2020, p. 1) plus amending budget No 1 to 3/2020.
(2) The figures in this column correspond to those in the 2019 budget (OJ L 67, 7.3.2019, p. 1) plus amending budgets No 1 to 3/2019.
(3) The own resources for the 2020 budget are determined on the basis of the budget forecasts adopted at the 175th meeting of the Advisory Committee on Own Resources on 24 May 2019.
(4) The third subparagraph of Article 310(1) of the Treaty on the Functioning of the European Union reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base [1]	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 064 785 000	4 828 731 000	50	2 414 365 500	2 064 785 000	
Bulgaria	294 223 000	619 079 000	50	309 539 500	294 223 000	
Czechia	954 547 000	2 157 592 000	50	1 078 796 000	954 547 000	
Denmark	1 236 816 000	3 248 081 000	50	1 624 040 500	1 236 816 000	
Germany	15 101 735 000	36 775 058 000	50	18 387 529 000	15 101 735 000	
Estonia	137 193 000	280 639 000	50	140 319 500	137 193 000	
Ireland	960 910 000	2 784 713 000	50	1 392 356 500	960 910 000	
Greece	766 480 000	1 973 712 000	50	986 856 000	766 480 000	
Spain	5 902 319 000	12 978 152 000	50	6 489 076 000	5 902 319 000	
France	11 424 424 000	25 387 121 000	50	12 693 560 500	11 424 424 000	
Croatia	353 644 000	551 259 000	50	275 629 500	275 629 500	Croatia
Italy	7 379 229 000	18 340 730 000	50	9 170 365 000	7 379 229 000	
Cyprus	147 038 000	219 566 000	50	109 783 000	109 783 000	Cyprus
Latvia	127 770 000	328 766 000	50	164 383 000	127 770 000	
Lithuania	201 136 000	483 628 000	50	241 814 000	201 136 000	
Luxembourg	322 993 000	442 746 000	50	221 373 000	221 373 000	Luxembourg
Hungary	612 612 000	1 437 840 000	50	718 920 000	612 612 000	
Malta	94 154 000	132 750 000	50	66 375 000	66 375 000	Malta
Netherlands	3 436 775 000	8 302 270 000	50	4 151 135 000	3 436 775 000	
Austria	1 867 511 000	4 131 641 000	50	2 065 820 500	1 867 511 000	
Poland	2 664 822 000	5 358 014 000	50	2 679 007 000	2 664 822 000	
Portugal	1 102 521 000	2 105 933 000	50	1 052 966 500	1 052 966 500	Portugal
Romania	804 913 000	2 266 156 000	50	1 133 078 000	804 913 000	
Slovenia	236 104 000	507 667 000	50	253 833 500	236 104 000	
Slovakia	363 409 000	999 569 000	50	499 784 500	363 409 000	
Finland	1 051 297 000	2 487 111 000	50	1 243 555 500	1 051 297 000	
Sweden	2 102 533 000	4 888 140 000	50	2 444 070 000	2 102 533 000	
United Kingdom	12 053 669 000	25 863 586 000	50	12 931 793 000	12 053 669 000	
Total	73 765 562 000	169 880 250 000		84 940 125 000	73 471 339 000	

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

TABLE 2

Breakdown of own resources accruing from VAT pursuant to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 064 785 000	0,30	619 435 500
Bulgaria	294 223 000	0,30	88 266 900
Czechia	954 547 000	0,30	286 364 100
Denmark	1 236 816 000	0,30	371 044 800
Germany	15 101 735 000	0,15	2 265 260 250
Estonia	137 193 000	0,30	41 157 900
Ireland	960 910 000	0,30	288 273 000
Greece	766 480 000	0,30	229 944 000
Spain	5 902 319 000	0,30	1 770 695 700
France	11 424 424 000	0,30	3 427 327 200
Croatia	275 629 500	0,30	82 688 850
Italy	7 379 229 000	0,30	2 213 768 700
Cyprus	109 783 000	0,30	32 934 900
Latvia	127 770 000	0,30	38 331 000
Lithuania	201 136 000	0,30	60 340 800
Luxembourg	221 373 000	0,30	66 411 900
Hungary	612 612 000	0,30	183 783 600
Malta	66 375 000	0,30	19 912 500
Netherlands	3 436 775 000	0,15	515 516 250
Austria	1 867 511 000	0,30	560 253 300
Poland	2 664 822 000	0,30	799 446 600
Portugal	1 052 966 500	0,30	315 889 950
Romania	804 913 000	0,30	241 473 900
Slovenia	236 104 000	0,30	70 831 200
Slovakia	363 409 000	0,30	109 022 700
Finland	1 051 297 000	0,30	315 389 100
Sweden	2 102 533 000	0,15	315 379 950
United Kingdom	12 053 669 000	0,30	3 616 100 700
Total	73 471 339 000		18 945 245 250

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom (Chapter 1 4)

Member State	1 % of gross national income	Uniform rate of 'additional base', own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	4 828 731 000		3 096 108 992
Bulgaria	619 079 000		396 944 054
Czechia	2 157 592 000		1 383 415 227
Denmark	3 248 081 000		2 082 620 215
Germany	36 775 058 000		23 579 608 759
Estonia	280 639 000		179 941 465
Ireland	2 784 713 000		1 785 515 689
Greece	1 973 712 000		1 265 514 163
Spain	12 978 152 000		8 321 393 988
France	25 387 121 000		16 277 836 479
Croatia	551 259 000		353 458 900
Italy	18 340 730 000		11 759 797 570
Cyprus	219 566 000		140 782 385
Latvia	328 766 000	0,6411848 [1]	210 799 767
Lithuania	483 628 000		310 094 930
Luxembourg	442 746 000		283 882 012
Hungary	1 437 840 000		921 921 174
Malta	132 750 000		85 117 284
Netherlands	8 302 270 000		5 323 289 453
Austria	4 131 641 000		2 649 145 470
Poland	5 358 014 000		3 435 477 215
Portugal	2 105 933 000		1 350 292 261
Romania	2 266 156 000		1 453 024 815
Slovenia	507 667 000		325 508 371
Slovakia	999 569 000		640 908 464
Finland	2 487 111 000		1 594 697 806
Sweden	4 888 140 000		3 134 201 141
United Kingdom	25 863 586 000		16 583 338 602
Total	169 880 250 000		108 924 636 651

[1] Calculation of rate: (108 924 636 651) / (169 880 250 000) = 0, 641184814897553.

TABLE 4

Calculation of the gross reduction in GNI contribution for Denmark, Netherlands and Sweden and its financing, pursuant to Article 2(5) of Decision 2014/335/EU, Euratom (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		2,84	32 315 590	32 315 590
Bulgaria		0,36	4 143 098	4 143 098
Czechia		1,27	14 439 375	14 439 375
Denmark	- 146 333 564	1,91	21 737 317	- 124 596 247
Germany		21,65	246 111 806	246 111 806
Estonia		0,17	1 878 136	1 878 136
Ireland		1,64	18 636 293	18 636 293
Greece		1,16	13 208 785	13 208 785
Spain		7,64	86 854 423	86 854 423
France		14,94	169 899 670	169 899 670
Croatia		0,32	3 689 222	3 689 222
Italy		10,80	122 742 708	122 742 708
Cyprus		0,13	1 469 414	1 469 414
Latvia		0,19	2 200 219	2 200 219
Lithuania		0,28	3 236 611	3 236 611
Luxembourg		0,26	2 963 014	2 963 014
Hungary		0,85	9 622 538	9 622 538
Malta		0,08	888 410	888 410
Netherlands	- 782 321 749	4,89	55 561 753	- 726 759 996
Austria		2,43	27 650 415	27 650 415
Poland		3,15	35 857 741	35 857 741
Portugal		1,24	14 093 655	14 093 655
Romania		1,33	15 165 924	15 165 924
Slovenia		0,30	3 397 489	3 397 489
Slovakia		0,59	6 689 472	6 689 472
Finland		1,46	16 644 634	16 644 634
Sweden	- 208 243 919	2,88	32 713 177	- 175 530 742
United Kingdom		15,22	173 088 343	173 088 343
Total	- 1 136 899 232	100,00	1 136 899 232	0

EU GDP price deflator, in EUR (spring 2019 economic forecast) : (a) 2011 EU-27 = 100,0000 / (b) 2013 EU-27 = 102,9958 (c) 2013 EU-28 = 102,9874 / (d) 2020 EU-28 = 112,5551

Lump sum for Netherlands: in 2020 prices: 695 000 000 EUR × [(b/a) × (d/c)] = 782 321 749 EUR

Lump sum for Sweden: in 2020 prices: 185 000 000 EUR × [(b/a) × (d/c)] = 208 243 919 EUR

Lump sum for Denmark: in 2020 prices: 130 000 000 EUR × [(b/a) × (d/c)] = 146 333 564 EUR

TABLE 5

Correction of budgetary imbalances for the United Kingdom for the year 2019 pursuant to Article 4 of Decision 2014/335/EU, Euratom (Chapter 1 5)

Description	Coefficient [1] (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,3037	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3015	
3. (1) – (2)	9,0022	
4. Total allocated expenditure		130 008 765 143
5. Enlargement related expenditure [2]		30 694 725 929
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		99 314 039 214
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 900 699 546
8. United Kingdom's advantage [3]		690 825 371
9. Core United Kingdom's correction = (7) – (8)		5 209 874 175
10. Windfall gains deriving from traditional own resources [4]		- 44 494 806
11. Correction for the United Kingdom = (9) – (10)		**5 254 368 981**

[1] Rounded percentages.
[2] The amount of enlargement-related expenditure corresponds to total allocated expenditure in 13 Member States (that have acceded to the Union after 30 April 2004), except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section.
[3] The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.
[4] These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 20 % as of 1 January 2014 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 254 368 981 (Chapter 1 5)

Member State	Percentage share of GNI base	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,84	3,35	5,37		1,51	4,87	255 665 342
Bulgaria	0,36	0,43	0,69		0,19	0,62	32 778 186
Czechia	1,27	1,50	2,40		0,68	2,17	114 237 363
Denmark	1,91	2,26	3,61		1,02	3,27	171 975 150
Germany	21,65	25,54	0,00	-19,15	0,00	6,38	335 429 452
Estonia	0,17	0,19	0,31		0,09	0,28	14 858 907
Ireland	1,64	1,93	3,10		0,87	2,81	147 441 346
Greece	1,16	1,37	2,19		0,62	1,99	104 501 525
Spain	7,64	9,01	14,43		4,07	13,08	687 150 240
France	14,94	17,63	28,23		7,95	25,58	1 344 164 122
Croatia	0,32	0,38	0,61		0,17	0,56	29 187 341
Italy	10,80	12,74	20,40		5,75	18,48	971 081 015
Cyprus	0,13	0,15	0,24		0,07	0,22	11 625 294
Latvia	0,19	0,23	0,37		0,10	0,33	17 407 073
Lithuania	0,28	0,34	0,54		0,15	0,49	25 606 504
Luxembourg	0,26	0,31	0,49		0,14	0,45	23 441 937
Hungary	0,85	1,00	1,60		0,45	1,45	76 128 874
Malta	0,08	0,09	0,15		0,04	0,13	7 028 674
Netherlands	4,89	5,76	0,00	-4,32	0,00	1,44	75 725 942
Austria	2,43	2,87	0,00	-2,15	0,00	0,72	37 685 164
Poland	3,15	3,72	5,96		1,68	5,40	283 689 127
Portugal	1,24	1,46	2,34		0,66	2,12	111 502 190
Romania	1,33	1,57	2,52		0,71	2,28	119 985 468
Slovenia	0,30	0,35	0,56		0,16	0,51	26 879 289
Slovakia	0,59	0,69	1,11		0,31	1,01	52 923 874
Finland	1,46	1,73	2,77		0,78	2,51	131 684 305
Sweden	2,88	3,39	0,00	-2,55	0,00	0,85	44 585 277
United Kingdom	15,22	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-28,17	28,17	100,00	5 254 368 981

The calculations are made to 15 decimal places.

TABLE 7

Summary of financing [1] of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments						Total own resources [2]
	Net sugar sector levies (80 %)	Net customs duties (80 %)	Total net traditional own resources (80 %)	Collection costs (20 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	Reduction in favour of: Denmark, Netherlands and Sweden	United Kingdom correction	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Belgium	p.m.	2 264 600 000	2 264 600 000	566 150 000	619 435 500	3 096 108 992	32 315 590	255 665 342	4 003 525 424	3.13	6 268 125 424
Bulgaria	p.m.	113 700 000	113 700 000	28 425 000	88 266 900	396 944 054	4 143 098	32 778 186	522 132 238	0.41	635 832 238
Czechia	p.m.	316 800 000	316 800 000	79 200 000	286 364 100	1 383 415 227	14 439 375	114 237 363	1 798 456 065	1.41	2 115 256 065
Denmark	p.m.	372 700 000	372 700 000	93 175 000	371 044 800	2 082 620 215	- 124 596 247	171 975 150	2 501 043 918	1.96	2 873 743 918
Germany	p.m.	4 257 000 000	4 257 000 000	1 064 250 000	2 265 260 250	23 579 608 759	246 111 806	335 429 452	26 426 410 267	20.67	30 683 410 267
Estonia	p.m.	36 900 000	36 900 000	9 225 000	41 157 900	179 941 465	1 878 136	14 858 907	237 836 408	0.19	274 736 408
Ireland	p.m.	333 400 000	333 400 000	83 350 000	288 273 000	1 785 515 689	18 636 293	147 441 346	2 239 866 328	1.75	2 573 266 328
Greece	p.m.	193 100 000	193 100 000	48 275 000	229 944 000	1 265 514 163	13 208 785	104 501 525	1 613 168 473	1.26	1 806 268 473
Spain	p.m.	1 660 500 000	1 660 500 000	415 125 000	1 770 695 700	8 321 393 988	86 854 423	687 150 240	10 866 094 351	8.50	12 526 594 351
France	p.m.	1 823 600 000	1 823 600 000	455 900 000	3 427 327 200	16 277 836 479	169 899 670	1 344 164 122	21 219 227 471	16.59	23 042 827 471
Croatia	p.m.	41 300 000	41 300 000	10 325 000	82 688 850	353 458 900	3 689 222	29 187 341	469 024 313	0.37	510 324 313
Italy	p.m.	1 998 200 000	1 998 200 000	499 550 000	2 213 768 700	11 759 797 570	122 742 708	971 081 015	15 067 389 993	11.78	17 065 589 993
Cyprus	p.m.	27 100 000	27 100 000	6 775 000	32 934 900	140 782 385	1 469 414	11 625 294	186 811 993	0.15	213 911 993
Latvia	p.m.	47 000 000	47 000 000	11 750 000	38 331 000	210 799 767	2 200 219	17 407 073	268 738 059	0.21	315 738 059
Lithuania	p.m.	108 500 000	108 500 000	27 125 000	60 340 800	310 094 930	3 236 611	25 606 504	399 278 845	0.31	507 778 845
Luxembourg	p.m.	16 800 000	16 800 000	4 200 000	66 411 900	283 882 012	2 963 014	23 441 937	376 698 863	0.29	393 498 863
Hungary	p.m.	223 900 000	223 900 000	55 975 000	183 783 600	921 921 174	9 622 538	76 128 874	1 191 456 186	0.93	1 415 356 186
Malta	p.m.	14 700 000	14 700 000	3 675 000	19 912 500	85 117 284	888 410	7 028 674	112 946 868	0.09	127 646 868
Netherlands	p.m.	2 758 500 000	2 758 500 000	689 625 000	515 516 250	5 323 289 453	- 726 759 996	75 725 942	5 187 771 649	4.06	7 946 271 649
Austria	p.m.	222 900 000	222 900 000	55 725 000	560 253 300	2 649 145 470	27 650 415	37 685 164	3 274 734 349	2.56	3 497 634 349
Poland	p.m.	844 800 000	844 800 000	211 200 000	799 446 600	3 435 477 215	35 857 741	283 689 127	4 554 470 683	3.56	5 399 270 683
Portugal	p.m.	199 900 000	199 900 000	49 975 000	315 889 950	1 350 292 261	14 093 655	111 502 190	1 791 778 056	1.40	1 991 678 056
Romania	p.m.	206 000 000	206 000 000	51 500 000	241 473 900	1 453 024 815	15 165 924	119 985 468	1 829 650 107	1.43	2 035 650 107
Slovenia	p.m.	90 700 000	90 700 000	22 675 000	70 831 200	325 508 371	3 397 489	26 879 289	426 616 349	0.33	517 316 349
Slovakia	p.m.	107 700 000	107 700 000	26 925 000	109 022 700	640 908 464	6 689 472	52 923 874	809 544 510	0.63	917 244 510
Finland	p.m.	163 500 000	163 500 000	40 875 000	315 389 100	1 594 697 806	16 644 634	131 684 305	2 058 415 845	1.61	2 221 915 845
Sweden	p.m.	538 600 000	538 600 000	134 650 000	315 379 950	3 134 201 141	- 175 530 742	44 585 277	3 318 635 626	2.60	3 857 235 626
United Kingdom	p.m.	3 174 500 000	3 174 500 000	793 625 000	3 616 100 700	16 583 338 602	173 088 343	- 5 254 368 981	15 118 158 664	11.82	18 292 658 664
Total	p.m.	22 156 900 000	22 156 900 000	5 539 225 000	18 945 245 250	108 924 636 651	0	0	127 869 881 901	100,00	150 026 781 901

[1] p.m. (own resources + other revenue = total revenue = total expenditure); (150 026 781 901 + 5 146 824 016 = 155 173 605 917 = 155 173 605 917).
[2] Total own resources as percentage of GNI: (150 026 781 901) / (16 988 025 000 000) = 0,88 %; own resources ceiling as percentage of GNI: 1,20 %.

B. **GENERAL STATEMENT OF REVENUE BY BUDGET HEADING**

Title	Heading	Budget 2020	Amending budget No 3/2020	New amount
1	OWN RESOURCES	153 245 155 856	−3 218 373 955	150 026 781 901
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	3 218 373 955	3 218 373 955
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 651 322 700		1 651 322 700
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	15 050 000		15 050 000
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	130 000 000		130 000 000
7	DEFAULT INTEREST AND FINES	115 000 000		115 000 000
8	BORROWING AND LENDING OPERATIONS	2 076 361		2 076 361
9	MISCELLANEOUS REVENUE	15 001 000		15 001 000
	GRAND TOTAL	**155 173 605 917**	**0**	**155 173 605 917**

TITLE 1

OWN RESOURCES

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM)
CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM
CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM
CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2 (1) OF DECISION 2014/335/EU, EURATOM

Article Item	Heading	Budget 2020	Amending budget No 3/2020	New amount
	CHAPTER 1 1			
1 1 0	***Production levies related to the marketing year 2005/2006 and previous years***	p.m.		p.m.
1 1 1	***Sugar storage levies***	p.m.		p.m.
1 1 3	***Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose***	p.m.		p.m.
1 1 7	***Production charge***	p.m.		p.m.
1 1 8	***One-off amounts on additional sugar quotas and supplementary isoglucose quotas***	p.m.		p.m.
1 1 9	***Surplus amount***	p.m.		p.m.
	CHAPTER 1 1 — TOTAL	p.m.		p.m.
	CHAPTER 1 2			
1 2 0	***Customs duties and other duties referred to in point (a) of Article 2(1) of Decision 2014/335/EU, Euratom***	22 156 900 000		22 156 900 000
	CHAPTER 1 2 — TOTAL	22 156 900 000		22 156 900 000
	CHAPTER 1 3			
1 3 0	***Own resources accruing from value added tax pursuant to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom***	18 945 245 250		18 945 245 250
	CHAPTER 1 3 — TOTAL	18 945 245 250		18 945 245 250
	CHAPTER 1 4			
1 4 0	***Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom***	112 143 010 606	−3 218 373 955	108 924 636 651
	CHAPTER 1 4 — TOTAL	112 143 010 606	−3 218 373 955	108 924 636 651

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES
CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES

Article Item	Heading	Budget 2020	Amending budget No 3/2020	New amount
	CHAPTER 1 5			
1 5 0	***Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2014/335/EU, Euratom***	0		0
	CHAPTER 1 5 — TOTAL	0		0
	CHAPTER 1 6			
1 6 0	***Gross reduction in the annual GNI-based contribution granted to certain Member States pursuant to Article 2(5) of Decision 2014/335/EU, Euratom***	0		0
	CHAPTER 1 6 — TOTAL	0		0
	Title 1 — Total	**153 245 155 856**	**–3 218 373 955**	**150 026 781 901**

TITLE 1

OWN RESOURCES

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM

1 4 0 Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom

Budget 2020	Amending budget No 3/2020	New amount
112 143 010 606	–3 218 373 955	108 924 636 651

Remarks

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

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

The rate to be applied to the Member States' gross national income for financial 2020 year is 0,6412 %.

Legal basis

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular point (c) of Article 2(1) thereof.

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM *(cont'd)*

1 4 0 *(cont'd)*

Member State	Budget 2020	Amending budget No. 3/2020	New amount
Belgium	3 187 589 091	- 91 480 099	3 096 108 992
Bulgaria	408 672 479	- 11 728 425	396 944 054
Czechia	1 424 290 714	- 40 875 487	1 383 415 227
Denmark	2 144 154 968	- 61 534 753	2 082 620 215
Germany	24 276 310 633	- 696 701 874	23 579 608 759
Estonia	185 258 159	- 5 316 694	179 941 465
Ireland	1 838 271 956	- 52 756 267	1 785 515 689
Greece	1 302 906 051	- 37 391 888	1 265 514 163
Spain	8 567 264 514	- 245 870 526	8 321 393 988
France	16 758 794 383	- 480 957 904	16 277 836 479
Croatia	363 902 478	- 10 443 578	353 458 900
Italy	12 107 261 903	- 347 464 333	11 759 797 570
Cyprus	144 942 053	- 4 159 668	140 782 385
Latvia	217 028 224	- 6 228 457	210 799 767
Lithuania	319 257 241	- 9 162 311	310 094 930
Luxembourg	292 269 816	- 8 387 804	283 882 012
Hungary	949 160 991	- 27 239 817	921 921 174
Malta	87 632 227	- 2 514 943	85 117 284
Netherlands	5 480 575 598	- 157 286 145	5 323 289 453
Austria	2 727 419 229	- 78 273 759	2 649 145 470
Poland	3 536 984 557	- 101 507 342	3 435 477 215
Portugal	1 390 189 070	- 39 896 809	1 350 292 261
Romania	1 495 957 042	- 42 932 227	1 453 024 815
Slovenia	335 126 101	- 9 617 730	325 508 371
Slovakia	659 845 256	- 18 936 792	640 908 464
Finland	1 641 816 016	- 47 118 210	1 594 697 806
Sweden	3 226 806 741	- 92 605 600	3 134 201 141
United Kingdom	17 073 323 115	- 489 984 513	16 583 338 602
Article 1 4 0 — Total	112 143 010 606	- 3 218 373 955	108 924 636 651

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR
CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10B OF REGULATION (EU, EURATOM) NO 609/2014
CHAPTER 3 2 — BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10B OF REGULATION (EU, EURATOM) NO 609/2014
CHAPTER 3 3 — NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS

Article Item	Heading	Budget 2020	Amending budget No 3/2020	New amount
	CHAPTER 3 0			
3 0 0	***Surplus available from the preceding financial year***	p.m.	3 218 373 955	3 218 373 955
3 0 2	***Repayment to the budget of the surplus from the Guarantee Fund for external actions***	p.m.		p.m.
	CHAPTER 3 0 — TOTAL	p.m.	3 218 373 955	3 218 373 955
	CHAPTER 3 1			
3 1 0	***Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014***			
3 1 0 3	Application for 1995 and subsequent years of Article 10b of Regulation (EU, Euratom) No 609/2014	p.m.		p.m.
	Article 3 1 0 — Total	p.m.		p.m.
	CHAPTER 3 1 — TOTAL	p.m.		p.m.
	CHAPTER 3 2			
3 2 0	***Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014***			
3 2 0 3	Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014	p.m.		p.m.
	Article 3 2 0 — Total	p.m.		p.m.
	CHAPTER 3 2 — TOTAL	p.m.		p.m.
	CHAPTER 3 3			
3 3 0	***Netting of adjustments to the VAT and GNI-based own resources for previous financial years***	p.m.		p.m.
	CHAPTER 3 3 — TOTAL	p.m.		p.m.

CHAPTER 3 4 — ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE
CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM
CHAPTER 3 6 — RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM
CHAPTER 3 7 — ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS
CHAPTER 3 8 — ADJUSTMENT RELATING TO THE IMPLEMENTATION OF THE CONTINGENCY FRAMEWORK

Article Item	Heading	Budget 2020	Amending budget No 3/2020	New amount
	CHAPTER 3 4			
3 4 0	***Adjustment for the impact of the non-participation of certain Member States in certain policies in the area of freedom, security and justice***	p.m.		p.m.
	CHAPTER 3 4 — TOTAL	p.m.		p.m.
	CHAPTER 3 5			
3 5 0	***Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom***			
3 5 0 4	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.		p.m.
	Article 3 5 0 — Total	p.m.		p.m.
	CHAPTER 3 5 — TOTAL	p.m.		p.m.
	CHAPTER 3 6			
3 6 0	***Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom***			
3 6 0 4	Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.		p.m.
	Article 3 6 0 — Total	p.m.		p.m.
	CHAPTER 3 6 — TOTAL	p.m.		p.m.
	CHAPTER 3 7			
3 7 0	***Adjustment relating to the implementation of own resources decisions***	p.m.		p.m.
	CHAPTER 3 7 — TOTAL	p.m.		p.m.
	CHAPTER 3 8			
3 8 0	***Adjustment relating to the implementation of the contingency framework***	p.m.		p.m.
	CHAPTER 3 8 — TOTAL	p.m.		p.m.
	Title 3 — Total	**p.m.**	**3 218 373 955**	**3 218 373 955**

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

3 0 0 Surplus available from the preceding financial year

Budget 2020	Amending budget No 3/2020	New amount
p.m.	3 218 373 955	3 218 373 955

Remarks

In accordance with Article 18 of the Financial Regulation, the balance from each financial year, whether surplus or deficit, is entered as revenue or expenditure in the budget of the subsequent financial year.

The relevant estimates of such revenue or expenditure are entered in the budget during the budgetary procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 39 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 1(1) of Regulation (EU, Euratom) No 608/2014.

After the closure of the accounts for each financial year, any discrepancy in relation to the estimates is entered in the budget for the following financial year through an amending budget that must be presented by the Commission within 15 days following the submission of the provisional accounts.

A deficit is entered in Article 27 02 01 of the statement of expenditure in Section III 'Commission'.

Legal basis

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 (OJ L 168, 7.6.2014, p. 29).

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 (OJ L 168, 7.6.2014, p. 39).

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 7 thereof.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1) and in particular Article 18 thereof.