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**DRAFT AMENDING BUDGET No 6  
TO THE GENERAL BUDGET 2015**

**OWN RESOURCES  
UNION TRUST FUNDS FOR EXTERNAL ACTION  
OFFICE OF THE BODY OF EUROPEAN REGULATORS FOR  
ELECTRONIC COMMUNICATIONS**

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,
- the Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the Financial Regulation applicable to the general budget of the Union<sup>1</sup>, and in particular Article 41 thereof,
- the general budget of the European Union for the financial year 2015 adopted on 17 December 2014<sup>2</sup>,
- the amending budget No 1/2015<sup>3</sup>, adopted on 28 April 2015,
- the draft amending budget No 1/2015<sup>4</sup>, adopted on 13 January 2015,
- the draft amending budget No 3/2015<sup>5</sup>, adopted on 15 April 2015,
- the draft amending budget No 4/2015<sup>6</sup>, adopted on 15 April 2015,
- the draft amending budget No 5/2015<sup>7</sup>, adopted on 13 May 2015,

The European Commission hereby presents to the European Parliament and to the Council the Draft Amending Budget No 6 to the 2015 budget.

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

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

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<sup>1</sup> OJ L 298, 26.10.2012, p. 1.

<sup>2</sup> OJ L 69, 13.3.2015, p. 1.

<sup>3</sup> OJ L XX, XX.XX.2015.

<sup>4</sup> COM(2015) 11 final of 13.01.2015.

<sup>5</sup> COM(2015) 160 final of 15.04.2015.

<sup>6</sup> COM(2015) 161 final of 15.04.2015.

<sup>7</sup> COM(2015) 241 final of 13.05.2015.

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## **1. INTRODUCTION**

Draft Amending Budget (DAB) No 6 for the year 2015 covers the following:

- A revision of the forecast of Traditional Own Resources (TOR, i.e. customs duties and sugar sector levies), VAT and GNI bases, the budgeting of the relevant UK corrections as well as their financing resulting in a change in the distribution between Member States of their own resources contributions to the EU budget.
- The creation of two new budget items 21 01 04 08 and 22 01 04 03 — Support expenditure for trust funds managed by the European Commission. These items are intended to receive compensation for management costs related to the European Union trust funds for external action, in accordance with Article 187(7) of the Financial Regulation.
- An amendment of the establishment plan of the BEREC Office, without incurring any changes to the overall budget or the total number of posts.

In summary, DAB 6/2015 has no consequences for expenditure in 2015. The impact for revenue is a change in the distribution between Member States of their own resources contributions.

## **2. OWN RESOURCES**

### **2.1 Introduction**

The following summary table shows the distribution of total own resources payments between Member States as budgeted in:

- The 2015 Budget,
- The Draft Amending Budget (DAB) 3/2015,
- The Draft Amending Budget (DAB) 4/2015,
- The present Draft Amending Budget (DAB) 6/2015.

## Distribution of total own resources payments by Member States (*in million EUR*)

	Budget 2015	DAB 3/2015	DAB 4/2015*	DAB 6/2015
	(1)	(2)	(3)	(4)
<b>BE</b>	5 326,7	5 285,1	5 287,0	5 448,2
<b>BG</b>	461,7	457,4	457,6	448,8
<b>CZ</b>	1 509,7	1 495,3	1 496,0	1 551,2
<b>DK</b>	2 876,0	2 847,8	2 849,1	2 777,7
<b>DE</b>	30 243,2	29 934,7	29 949,0	29 544,1
<b>EE</b>	214,1	212,0	212,1	209,0
<b>IE</b>	1 650,1	1 634,8	1 635,5	1 750,6
<b>EL</b>	1 831,7	1 812,7	1 813,6	1 746,0
<b>ES</b>	11 148,1	11 040,0	11 045,0	11 111,4
<b>FR</b>	22 459,7	22 233,4	22 243,9	21 772,5
<b>HR</b>	453,0	448,5	448,7	435,6
<b>IT</b>	16 499,4	16 333,5	16 341,2	15 887,2
<b>CY</b>	167,8	166,2	166,3	174,6
<b>LV</b>	266,1	263,4	263,5	249,1
<b>LT</b>	405,5	401,7	401,9	399,8
<b>LU</b>	333,8	330,4	330,5	296,9
<b>HU</b>	1 022,1	1 011,9	1 012,3	1 062,5
<b>MT</b>	80,5	79,7	79,8	87,6
<b>NL</b>	7 764,5	7 698,7	7 701,8	7 823,8
<b>AT</b>	3 179,3	3 145,1	3 146,7	3 022,6
<b>PL</b>	4 294,2	4 252,2	4 254,1	4 162,5
<b>PT</b>	1 741,8	1 724,5	1 725,3	1 726,6
<b>RO</b>	1 533,8	1 518,0	1 518,8	1 495,2
<b>SI</b>	407,2	403,5	403,7	411,1
<b>SK</b>	786,2	778,4	778,8	761,8
<b>FI</b>	2 068,6	2 047,7	2 048,6	1 972,8
<b>SE</b>	4 487,8	4 441,5	4 443,6	4 246,9
<b>UK</b>	16 426,1	16 205,8	16 216,0	17 694,4
<b>EU</b>	<b>139 638,5</b>	<b>138 204,0</b>	<b>138 270,5</b>	<b>138 270,5</b>

\*AB 1, DAB 1 and DAB 5/2015 did not request additional payments appropriations therefore they are not included in this table.

### 2.2 Revision of the forecast of TOR, VAT and GNI bases

According to established practice, the Commission proposes to revise the financing of the budget on the basis of more recent economic forecasts, agreed at a meeting of the Advisory Committee on Own Resources (ACOR).

The revision concerns the forecast of Traditional Own Resources (TOR) to be paid to the budget in 2015 as well as the forecast of the 2015 Value Added Tax (VAT) and Gross National Income (GNI) bases. The forecast in the 2015 Budget was established at the 160<sup>th</sup> ACOR meeting on 19 May 2014. The revised forecast taken into account in the present DAB 6/2015 was agreed at the 163<sup>th</sup> ACOR meeting on 19 May 2015. The use of an updated forecast of own resources improves the accuracy of the revenue forecasts and hence of the payments that Member States are asked to make during the budgetary year.

As compared to the forecast agreed in May 2014, the forecast agreed in May 2015 has been revised as follows<sup>8</sup>:

- Total 2015 net customs duties (including duties on agricultural products) are now forecast at EUR 17 834,7 million (after deduction of 25 % in collection costs), which represents an increase of 6,79 % relative to the forecast of EUR 16 701,2 million included in the DAB 5/2015. The main reason for this increase is a higher forecasted growth rate of extra EU imports and also actual execution at the beginning of the year which was taken into account. The forecast was made on a Member State basis, using forecast growth rates of extra-EU imports as published in the Spring 2015 economic forecasts of 5 May 2015.
- The total 2015 EU uncapped VAT base is now forecast at EUR 6 030 898,4 million, which represents a decrease of -1,26 % compared to the May 2014 forecast of EUR 6 108 108,9 million. The total 2015 EU capped VAT base<sup>9</sup> is forecast at EUR 6 007 784,6 million, which represents a decrease of -1,32 % compared to the May 2014 forecast of EUR 6 088 159,8 million.
- The total 2015 EU GNI base is forecast at EUR 14 034 093,9 million, which is a slight increase (+0,42 %) compared to the May 2014 forecast of EUR 13 975 326,6 million.

The exchange rates of 31 December 2014 have been used for converting the forecast VAT and GNI bases in national currency into euro (for the nine Member States that are not members of the euro area). This avoids distortions since it is this rate that is used to convert budgeted own resources payments from euro into national currency when the amounts are called in (as stipulated in Article 10(3) of Council Regulation No 1150/2000).

The revised forecasts of TOR, uncapped VAT bases and GNI bases for 2015, as adopted at the 163<sup>th</sup> ACOR meeting on 19 May 2015, are set out in the following table:

**Revised forecasts of TOR, VAT and GNI bases for 2015 (*in million EUR*)**

	<b>Sugar levies (75%) – adj.</b>	<b>Customs duties (75%)</b>	<b>Uncapped VAT bases</b>	<b>GNI bases</b>	<b>Capped VAT bases<sup>10</sup></b>
<b>BE</b>	6,6	1 700,82	170 614,2	404 490,8	170 614,2
<b>BG</b>	0,4	58,16	19 887,7	41 238,8	19 887,7
<b>CZ</b>	3,4	209,59	64 741,2	142 995,1	64 741,2
<b>DK</b>	3,4	328,80	100 975,8	269 155,2	100 975,8
<b>DE</b>	26,3	3 515,70	1 258 997,2	2 999 842,7	1 258 997,2
<b>EE</b>	0,0	23,57	9 499,3	19 594,2	9 499,3
<b>IE</b>	0,0	245,72	71 653,4	160 548,4	71 653,4
<b>EL</b>	1,4	128,68	72 121,4	175 875,7	72 121,4
<b>ES</b>	4,7	1 213,49	442 647,0	1 072 359,1	442 647,0
<b>FR</b>	30,9	1 540,43	964 187,7	2 169 773,5	964 187,7
<b>HR</b>	1,7	43,34	25 455,7	41 470,2	20 735,1
<b>IT</b>	4,7	1 550,83	567 863,1	1 578 217,8	567 863,1
<b>CY</b>	0,0	18,32	10 419,8	16 204,8	8 102,4
<b>LV</b>	0,0	27,18	8 946,8	24 593,8	8 946,8
<b>LT</b>	0,8	65,78	14 176,3	36 375,7	14 176,3
<b>LU</b>	0,0	15,03	29 131,7	30 276,8	15 138,4
<b>HU</b>	2,1	110,46	42 445,7	102 879,5	42 445,7
<b>MT</b>	0,0	11,43	5 765,6	7 947,4	3 973,7

<sup>8</sup> The total forecast of 2015 net sugar sector levies is at the same level (EUR 124,7 million, after deduction of 25 % in collection costs).

<sup>9</sup> In accordance with Council Decision 2007/436, if the VAT base of a Member State exceeds 50 % of its GNI, then it is capped at these 50 %. For DAB 6/2015, five Member States will have their VAT base capped at 50 % of GNI: Croatia, Cyprus, Luxembourg, Malta and Slovenia.

<sup>10</sup> The amounts highlighted in grey result from the capped VAT bases, as explained in footnote 9 above.

	<b>Sugar levies (75%) – adj.</b>	<b>Customs duties (75%)</b>	<b>Uncapped VAT bases</b>	<b>GNI bases</b>	<b>Capped VAT bases<sup>10</sup></b>
<b>NL</b>	7,2	2 130,91	265 609,3	658 901,0	265 609,3
<b>AT</b>	3,2	199,81	149 913,4	320 170,1	149 913,4
<b>PL</b>	12,8	461,59	167 326,8	399 727,5	167 326,8
<b>PT</b>	0,1	123,94	78 552,7	170 889,1	78 552,7
<b>RO</b>	0,9	117,15	54 564,4	151 750,7	54 564,4
<b>SI</b>	0,0	62,59	18 636,3	36 691,6	18 345,8
<b>SK</b>	1,3	95,63	26 006,8	73 727,7	26 006,8
<b>FI</b>	0,7	111,49	91 338,0	199 222,1	91 338,0
<b>SE</b>	2,6	497,21	187 187,4	430 172,8	187 187,4
<b>UK</b>	9,5	3 227,04	1 112 233,9	2 299 002,4	1 112 233,9
<b>EU</b>	<b>124,7</b>	<b>17 834,7</b>	<b>6 030 898,4</b>	<b>14 034 093,9</b>	<b>6 007 784,7</b>

## 2.3 2014, 2013, 2012 and 2011 UK correction

### 2.3.1 Introduction

The correction of budgetary imbalances in favour of the United Kingdom (UK correction), to be budgeted in the present DAB, concerns four years: 2011, 2012, 2013 and 2014.

The 2011, 2012, 2013 and 2014 UK corrections are subject to the rules of Council Decision 2007/436/EC, Euratom on the system of the European Communities' own resources<sup>11</sup> and its accompanying working document, the *2007 Calculation Method*<sup>12</sup>. Pursuant to the rules of this Decision, the net TOR “windfall gains” of the UK resulting from the increase since 2001 in the percentage of TOR retained by Member States as a compensation for their collection costs are neutralised and the allocated expenditure is adjusted by:

- pre-accession expenditure (PAE) paid under appropriations for payments relating to the year preceding the enlargement. The adjustment for PAE has ceased to apply as from the 2013 correction budgeted for the first time in 2014;
- the total allocated expenditure in Member States that have acceded to the EU after 30 April 2004, except for agricultural direct payments and market-related expenditure as well as that part of the rural development expenditure originating from the EAGGF, Guarantee section.

Furthermore, the share of Austria, Germany, the Netherlands and Sweden in the financing of the UK correction is reduced to one fourth of their normal share. The reduction is financed by the other Member States, excluding the UK.

The difference between the *definitive amount of the 2011 UK correction* and the amount previously budgeted (the *3<sup>rd</sup> update* entered in AB 3/2014) is entered in chapter 35 of DAB 6/2015. The difference between the *3<sup>rd</sup> update of the 2012 UK correction* and the amount previously budgeted (the *1<sup>st</sup> update* entered in AB 6/2013) is entered in chapter 36 of DAB 6/2015. The difference between the *2<sup>nd</sup> update of the 2013 UK correction* and the amount previously budgeted (the *1<sup>st</sup> update* entered in AB 3/2014) is entered in chapter 36 of DAB 6/2015.

The amount of the *1<sup>st</sup> update* of the 2014 UK correction is entered in chapter 15 of the DAB 6/2015, as a replacement of the *provisional amount* of the 2014 UK correction entered in chapter 15 of the Budget 2015.

<sup>11</sup> OJ L 163, 23.6.2007, p.17

<sup>12</sup> Commission working document of 23 May 2007 “Calculation, financing, payment and entry in the budget of the correction of budgetary imbalances in accordance with Articles 4 and 5 of Council Decision [2007/436/EC, Euratom] on the system of the European Communities' own resources” available on: [http://ec.europa.eu/budget/library/biblio/documents/financing/calc\\_own\\_res\\_2007\\_en.pdf](http://ec.europa.eu/budget/library/biblio/documents/financing/calc_own_res_2007_en.pdf).

### 2.3.2 Calculation of the corrections

In the present DAB, the calculation and financing of the 1<sup>st</sup> update of the 2014 UK correction, the 2<sup>nd</sup> update of the 2013 UK correction, the 3<sup>rd</sup> update of the 2012 UK correction and the definitive amount of the 2011 UK correction are entered.

The update of the corrections for 2011, 2012 and 2013 stems mainly from the update of the VAT and GNI bases as communicated by Member States in autumn 2014 (VAT/GNI balances exercise). The increase of the UK GNI payments for the years 2011-2013 is partly compensated via the UK rebates (the UK advantage).

The following table summarises the updates of the 2011-2014 corrections included in this draft amending budget.

<b>DAB 6/2015</b>		
(1)	4 188 411 749	2011 UK correction 3rd update AB 4/2014
(2)	4 386 373 990	2011 UK correction DEFINITIVE BUDGETED DAB 6/2015
(3) = (2) - (1)	<u>+ 197 962 241</u>	<b>budgeted in chapter 35</b>
(4)	4 631 401 328	2012 UK correction 1st update AB 6/2013
(5)	5 143 608 383	2012 UK correction 3rd update BUDGETED DAB 6/2015
(6) = (5) - (4)	<u>+ 512 207 055</u>	<b>budgeted in chapter 36</b>
(7)	5 542 182 331	2013 UK correction 1st update AB 4/2015
(8)	5 923 047 619	2013 UK correction 2nd update BUDGETED DAB 6/2015
(9) = (8) - (7)	<u>+ 380 865 288</u>	<b>budgeted in chapter 36</b>
	<b>+ 1 091 034 584</b>	<b>cumulative impact of the updates of 2011-2013 corrections</b>
(10)	<b>4 544 158 897</b>	2014 UK correction 1st update BUDGETED DAB 6/2015 <b>budgeted in chapter 15</b>
(11)	5 433 363 587	2014 UK correction PROVISIONAL B 2015 <b>already entered in Budget 2015 (reminder)</b>
(12) = (10) - (11)	<u>- 889 204 690</u>	Difference (indicated for information)
(13) = (3) + (6) + (9) + (10)	<b>5 635 193 481</b>	<b>total budgeted in chapters 15 &amp; 35 &amp; 36</b>
(14) = (13) - (11)	<u>+ 201 829 894</u>	Difference (indicated for information)



### 2.3.2.1 2014 UK correction

The following table summarises the changes between the *provisional amount* of the 2014 UK correction entered in Budget 2015 and the *1<sup>st</sup> update* of the 2014 UK correction to be entered in DAB 6/2015.

<b>2014 UK correction</b>	<b>2014 UK correction PROVISIONAL Budget 2015</b>	<b>2014 UK correction 1st UPDATE DAB 6/2015</b>	<b>Difference</b>
(1) UK share of uncapped VAT base	16,2167%	17,7333%	+1,5167%
(2) UK share of enlargement-adjusted total allocated expenditure	5,9238%	7,3956%	+1,4719%
(3) = (1) - (2)	10,2929%	10,3377%	+0,0448%
(4) Total allocated expenditure	126 118 882 798	128 742 225 549	+ 2 623 342 751
(5) Enlargement-related expenditure = (5a) + (5b)	29 283 982 122	33 471 514 270	+ 4 187 532 148
(5a) Pre-accession expenditure	0	0	0
(5b) Expenditure related to Art 4(1)(g)	29 283 982 122	33 471 514 270	+ 4 496 305 620
(6) Enlargement-adjusted total allocated expenditure = (4) - (5)	96 834 900 676	95 270 711 279	-1 564 189 397
(7) UK correction original amount = (3) x (6) x 0.66	6 578 286 401	6 500 187 311	-78 099 090
(8) UK advantage	1 119 838 248	1 992 582 801	+872 744 553
(9) Core UK correction = (7) - (8)	5 458 448 153	4 507 604 510	-950 843 643
(10) TOR windfall gains	25 084 566	-36 554 387	-61 638 953
(11) UK correction = (9) - (10)	5 433 363 587	4 544 158 897	-889 204 690

The *1<sup>st</sup> update* of the 2014 UK correction is EUR 889 million lower as compared to the *provisional amount* of the 2014 UK correction entered in Budget 2015.

### 2.3.2.2 2013 UK correction

The following table summarises the changes between the *1<sup>st</sup> update* of the 2013 UK correction entered in AB 3/2014 and the *2<sup>nd</sup> update* of the 2013 UK correction to be entered in DAB 6/2015.

<b>2013 UK correction</b>	<b>2013 UK correction 1<sup>st</sup> UPDATE AB 3/2014</b>	<b>2013 UK correction 2<sup>nd</sup> UPDATE DAB 6/2015</b>	<b>Difference</b>
(1) UK share of uncapped VAT base	15,5861%	16,0378%	+0,4517%
(2) UK share of enlargement-adjusted total allocated expenditure	6,1166%	6,0959%	-0,0208%
(3) = (1) - (2)	9,4694%	9,9418%	+0,4724%
(4) Total allocated expenditure	134 675 970 767	134 745 129 775	+69 159 007
(5) Enlargement-related expenditure = (5a) + (5b)	31 337 201 043	31 288 595 815	-48 605 228
(5a) Pre-accession expenditure	0	0	0
(5b) Expenditure related to Art 4(1)(g)	31 337 201 043	31 288 595 815	-48 605 228
(6) Enlargement-adjusted total allocated expenditure = (4) - (5)	103 338 769 725	103 456 533 960	+117 764 235
(7) UK correction original amount = (3) x (6) x 0.66	6 458 490 768	6 788 418 578	+329 927 810
(8) UK advantage	883 513 735	846 456 483	-37 057 252
(9) Core UK correction = (7) - (8)	5 574 977 032	5 941 962 095	+366 985 063
(10) TOR windfall gains	32 794 702	18 914 477	-13 880 225
(11) UK correction = (9) - (10)	5 542 182 331	5 923 047 619	+380 865 288

The *2<sup>nd</sup> update* of the 2013 UK correction is EUR 381 million higher as compared to the *1<sup>st</sup> update* of the 2013 UK correction entered in AB 3/2014 due to the updates of the VAT and GNI bases as communicated by Member States in autumn 2014 (VAT/GNI balances exercise).

### 2.3.2.3 2012 UK correction

The following table summarises the changes between the 1<sup>st</sup> update of the 2012 UK correction entered in AB 6/2013 and the 3<sup>rd</sup> update of the 2012 UK correction to be entered in DAB 6/2015.

2012 UK correction		2012 UK correction 1 <sup>st</sup> UPDATE AB 6/2013	2012 UK correction 3 <sup>rd</sup> UPDATE DAB 6/2015	Difference
(1)	UK share of uncapped VAT base	16,2252%	16,1345%	-0,0907%
(2)	UK share of enlargement-adjusted total allocated expenditure	7,2419%	7,2358%	-0,0060%
(3)	= (1) - (2)	8,9834%	8,8987%	-0,0847%
(4)	Total allocated expenditure	125 988 772 407	126 017 496 941	+28 724 533
(5)	Enlargement-related expenditure = (5a) + (5b)	30 204 999 085	30 151 705 809	-53 293 276
(5a)	Pre-accession expenditure	3 079 384 770	3 084 631 771	+5 247 001
(5b)	Expenditure related to Art 4(1)(g)	27 125 614 315	27 067 074 038	-58 540 277
(6)	Enlargement-adjusted total allocated expenditure = (4) - (5)	95 783 773 323	95 865 791 132	+82 017 809
(7)	UK correction original amount = (3) x (6) x 0.66	5 679 045 800	5 630 330 443	-48 715 357
(8)	UK advantage	1 038 296 680	474 388 884	-563 907 796
(9)	Core UK correction = (7) - (8)	4 640 749 120	5 155 941 559	+515 192 438
(10)	TOR windfall gains	9 347 792	12 333 175	+2 985 383
(11)	UK correction = (9) - (10)	4 631 401 328	5 143 608 383	+512 207 055

The 3<sup>rd</sup> update of the 2012 UK correction is EUR 512 million higher than the 1<sup>st</sup> update of the 2012 UK correction entered in AB 6/2013 due to the updates of the VAT and GNI bases as communicated by Member States in autumn 2014 (VAT/GNI balances exercise).

For the 2012 UK correction the difference in the original amount of the UK correction between Own Resources Decision (ORD) 2000 and ORD 2007 is EUR 2 561,5 million in 2004 prices and EUR 2 882,3 million in current prices.

### 2.3.2.4 2011 UK correction

The following table summarises the changes between the 3<sup>rd</sup> update of the 2011 UK correction entered in AB 3/2014 and the definitive amount of the 2011 UK correction to be entered in DAB 6/2015.

2011 UK correction		2011 UK correction 3 <sup>rd</sup> UPDATE AB 3/2014	2011 UK correction DEFINITIVE DAB 6/2015	Difference
(1)	UK share of uncapped VAT base	14,9811%	14,9523%	-0,0288%
(2)	UK share of enlargement-adjusted total allocated expenditure	7,3021%	7,3026%	+0,0005%
(3)	= (1) - (2)	7,6790%	7,6497%	-0,0292%
(4)	Total allocated expenditure	116 702 674 481	116 702 674 481	0
(5)	Enlargement-related expenditure = (5a) + (5b)	26 831 341 733	26 837 206 246	+5 864 513
(5a)	Pre-accession expenditure	3 040 714 610	3 046 579 123	+5 864 513
(5b)	Expenditure related to Art 4(1)(g)	23 790 627 123	23 790 627 123	0
(6)	Enlargement-adjusted total allocated expenditure = (4) - (5)	89 871 332 749	89 865 468 236	-5 864 513
(7)	UK correction original amount = (3) x (6) x 0.66	4 554 788 119	4 537 145 502	-17 642 617
(8)	UK advantage	358 708 861	142 138 675	-216 570 187
(9)	Core UK correction = (7) - (8)	4 196 079 257	4 395 006 827	+198 927 570
(10)	TOR windfall gains	7 667 508	8 632 837	+965 329
(11)	UK correction = (9) - (10)	4 188 411 749	4 386 373 990	+197 962 241

The *definitive amount* of the 2011 UK correction is EUR 198 million higher than the 3<sup>rd</sup> *update* of the 2011 UK correction entered in AB 3/2014 due to the updates of the VAT and GNI bases as communicated by Member States in autumn 2014 (VAT/GNI balances exercise).

For the 2011 UK correction the difference in the original amount of the UK correction between Own Resources Decision (ORD) 2000 and ORD 2007 is EUR 2 137,0 million in 2004 prices and EUR 2 347,8 million in current prices.

### 2.3.2.5 EUR 10,5 billion ceiling

According to article 4(2) of Decision 2007/436, during the period 2007-2013 the additional contribution of the United Kingdom resulting from the reduction of allocated expenditure by the expenditure related to enlargement as referred to in paragraph (1)(g) of ORD 2007 shall not exceed EUR 10,5 billion, measured in 2004 prices. The cumulative effect of 2007 to 2012 corrections is EUR 8 220,3 million in 2004 prices and EUR 9 009,5 million in current prices:

<b>2007-2012 UK corrections</b>		<b>Difference in current prices</b>	<b>Difference in constant 2004 prices</b>
Difference in original amount in reference to EUR 10,5 billion threshold (ORD 2007 vs. ORD 2000), in EUR			
(A)	2007 UK correction	0	0
(B)	2008 UK correction	-301 679 647	-280 649 108
(C)	2009 UK correction	-1 349 749 997	-1 276 489 414
(D)	2010 UK correction	-2 127 945 515	-1 964 546 518
(E)	2011 UK correction	-2 347 786 720	-2 137 047 656
(F)	2012 UK correction	-2 882 312 294	-2 561 528 172
(G)	Sum of differences = (A) + (B) + (C) + (D) + (E) + (F)	-9 009 474 174	-8 220 260 868

### 2.3.3 *Entry in the DAB 6/2015 of the 1<sup>st</sup> update of the 2014 UK correction, the 2<sup>nd</sup> update of the 2013 UK correction, the 3<sup>rd</sup> update of the 2012 UK correction and of the definitive amount of the 2011 UK correction*

#### 2.3.3.1 2014 UK correction (chapter 15)

The amount of the UK correction to be budgeted in chapter 15 of the present DAB 6/2015 is the amount of the 1<sup>st</sup> *update* of the 2014 UK correction (i.e. EUR 4 544 158 897 replacing the EUR 5 433 363 587 entered in Budget 2015).

This amount is to be financed along the revised 2015 GNI bases of the present DAB 6/2015. The budgeting of this amount in chapter 15 is summarised below:

<b>2014 UK correction – chapter 15</b>			
<b>BE</b>	227 330 088	<b>LU</b>	17 016 030
<b>BG</b>	23 176 845	<b>HU</b>	57 819 847
<b>CZ</b>	80 365 439	<b>MT</b>	4 466 547
<b>DK</b>	151 269 379	<b>NL</b>	63 786 269
<b>DE</b>	290 405 953	<b>AT</b>	30 994 726
<b>EE</b>	11 012 215	<b>PL</b>	224 653 059
<b>IE</b>	90 230 685	<b>PT</b>	96 042 290
<b>EL</b>	98 844 865	<b>RO</b>	85 286 224
<b>ES</b>	602 682 406	<b>SI</b>	20 621 247
<b>FR</b>	1 219 446 279	<b>SK</b>	41 436 080
<b>HR</b>	23 306 875	<b>FI</b>	111 965 875
<b>IT</b>	886 982 795	<b>SE</b>	41 643 760
<b>CY</b>	9 107 348	<b>UK</b>	-4 544 158 897
<b>LV</b>	13 822 068		
<b>LT</b>	20 443 703	<b>Total</b>	<b>0</b>

### 2.3.3.2 2011 UK correction (chapter 35)

The amount of the UK correction to be budgeted in chapter 35 of the present DAB 6/2015 is the difference between the *definitive amount* of the 2011 UK correction (i.e. EUR 4 386 373 990) and the *3<sup>rd</sup> update* of the 2011 UK correction (i.e. EUR 4 188 411 749 entered in AB 3/2014) amounting to EUR 197 962 241.

This amount is to be financed along the revised 2012 GNI bases as known at the end of 2014. The budgeting of this amount in chapter 35 is summarised below:

2011 UK correction — Chapter 35			
<b>BE</b>	11 815 757	<b>LU</b>	37 104
<b>BG</b>	1 392 513	<b>HU</b>	2 508 198
<b>CZ</b>	4 784 685	<b>MT</b>	344 459
<b>DK</b>	3 487 953	<b>NL</b>	5 167 025
<b>DE</b>	10 915 347	<b>AT</b>	1 172 371
<b>EE</b>	364 152	<b>PL</b>	9 539 521
<b>IE</b>	3 453 266	<b>PT</b>	2 909 281
<b>EL</b>	2 741 329	<b>RO</b>	2 915 322
<b>ES</b>	27 503 186	<b>SI</b>	702 416
<b>FR</b>	43 503 201	<b>SK</b>	1 459 572
<b>IT</b>	53 237 596	<b>FI</b>	4 044 692
<b>CY</b>	1 207 563	<b>SE</b>	1 743 115
<b>LV</b>	244 042	<b>UK</b>	-197 962 241
<b>LT</b>	768 575	<b>Total</b>	<b>0</b>

### 2.3.3.3 2012 UK correction (chapter 36)

The amount of the UK correction to be budgeted in chapter 36 of the present DAB 6/2015 is the difference between the *3<sup>rd</sup> update* of the 2012 UK correction (i.e. EUR 5 143 608 383) and the *1<sup>st</sup> update* of the 2012 UK correction (i.e. EUR 4 631 401 328 entered in AB 6/2013) amounting to EUR 512 207 055.

This amount is to be financed along the revised 2013 GNI bases as known at the end of 2014. The budgeting of this amount in chapter 36 is summarised below:

2012 UK correction — Chapter 36			
<b>BE</b>	20 609 337	<b>LU</b>	-626 437
<b>BG</b>	2 761 140	<b>HU</b>	6 799 870
<b>CZ</b>	8 144 978	<b>MT</b>	800 752
<b>DK</b>	15 569 429	<b>NL</b>	8 934 474
<b>DE</b>	35 721 878	<b>AT</b>	2 296 477
<b>EE</b>	1 607 973	<b>PL</b>	18 950 469
<b>IE</b>	13 192 753	<b>PT</b>	12 984 470
<b>EL</b>	10 134 814	<b>RO</b>	10 427 052
<b>ES</b>	61 882 563	<b>SI</b>	2 497 710
<b>FR</b>	134 788 539	<b>SK</b>	3 685 428
<b>HR</b>	1 255 475	<b>FI</b>	9 962 881
<b>IT</b>	119 606 240	<b>SE</b>	4 499 743
<b>CY</b>	1 962 450	<b>UK</b>	-512 207 055
<b>LV</b>	1 174 712	<b>Total</b>	<b>0</b>
<b>LT</b>	2 581 885		

### 2.3.3.4 2013 UK correction (chapter 36)

The amount of the UK correction to be budgeted in chapter 36 of the present DAB 6/2015 is the difference between the *2<sup>nd</sup> update* of the 2013 UK correction (i.e. EUR 5 923 047 619) and the *1<sup>st</sup>*

update of the 2013 UK correction (i.e. EUR 5 542 182 331 entered in AB 3/2014) amounting to EUR 380 865 288.

This amount is to be financed along the revised 2014 GNI bases as known at the end of 2014. The budgeting of this amount in chapter 36 is summarised below:

<b>2013 UK correction — Chapter 36</b>			
<b>BE</b>	21 086 719	<b>LU</b>	- 688 281
<b>BG</b>	2 638 709	<b>HU</b>	5 678 759
<b>CZ</b>	8 452 106	<b>MT</b>	754 325
<b>DK</b>	10 531 440	<b>NL</b>	8 532 126
<b>DE</b>	23 687 365	<b>AT</b>	1 859 547
<b>EE</b>	1 123 952	<b>PL</b>	19 604 131
<b>IE</b>	12 880 201	<b>PT</b>	9 472 101
<b>EL</b>	5 940 696	<b>RO</b>	8 755 802
<b>ES</b>	57 278 112	<b>SI</b>	2 200 336
<b>FR</b>	96 456 818	<b>SK</b>	2 943 154
<b>HR</b>	1 527 600	<b>FI</b>	8 548 776
<b>IT</b>	65 379 144	<b>SE</b>	2 286 070
<b>CY</b>	1 558 619		
<b>LV</b>	572 289	<b>UK</b>	-380 865 288
<b>LT</b>	1 804 672	<b>Total</b>	<b>0</b>

### 2.3.3.5 Impact of the updates of the VAT and GNI bases (2014 balances exercise) on UK correction for 2011-2013

The total impact of the updates of the 2011-2013 VAT and GNI bases on the UK correction 2011-2013 is EUR 1 091 million, of which +198 million for the 2011 correction, EUR +512 million for 2012 correction and EUR +381 million for 2013 correction.

The overall impact of the update of the 2011-2013 corrections on the Member States contributions financing the UK correction is summarised in the table below:

<b>2011-2013 UK correction</b>			
<b>BE</b>	53 511 813	<b>LU</b>	- 1 277 614
<b>BG</b>	6 792 362	<b>HU</b>	14 986 827
<b>CZ</b>	21 381 769	<b>MT</b>	1 899 536
<b>DK</b>	29 588 822	<b>NL</b>	22 633 625
<b>DE</b>	70 324 590	<b>AT</b>	5 328 395
<b>EE</b>	3 096 077	<b>PL</b>	48 094 121
<b>IE</b>	29 526 220	<b>PT</b>	25 365 852
<b>EL</b>	18 816 839	<b>RO</b>	22 098 176
<b>ES</b>	146 663 861	<b>SI</b>	5 400 462
<b>FR</b>	274 748 558	<b>SK</b>	8 088 154
<b>HR</b>	2 783 075	<b>FI</b>	22 556 349
<b>IT</b>	238 222 980	<b>SE</b>	8 528 928
<b>CY</b>	4 728 632		
<b>LV</b>	1 991 043	<b>UK</b>	-1 091 034 584
<b>LT</b>	5 155 132	<b>Total</b>	<b>0</b>

## 3. TRUST FUNDS FOR EXTERNAL ACTION

In accordance with Article 187(7) of the Financial Regulation, the Commission shall be authorised to withdraw a maximum of 5 % of the amounts pooled into a trust fund to cover its management costs. Such management fees shall be assimilated to assigned revenue.

In order to receive such amounts, the Commission proposes the creation of two new budget items, with a token entry (p.n.), 21 01 04 08 and 22 01 04 03 — *Support expenditure for trust funds managed by the European Commission* in the policy areas Development and Cooperation, and Enlargement, respectively.

**4. OFFICE FOR THE BODY OF EUROPEAN REGULATORS FOR ELECTRONIC COMMUNICATIONS (BEREC OFFICE)**

The BEREC Office is the EU agency which gives support to the Body of European Regulators for Electronic Communications. It was established in 2009<sup>13</sup>, is located in Riga (Latvia), and currently has a staff of 15 temporary agents. The proposed amendment of the 2015 establishment plan of the BEREC Office is necessary in order to allow for the reclassification (promotion) of two administrators (AD 5) and two assistants (AST 3) temporary posts in 2015. The BEREC establishment plan in the 2015 budget did not properly take into consideration the career evolution of the staff. The overall budget and the total number of posts will remain unchanged.

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<sup>13</sup> Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009 establishing the Body of European Regulators for Electronic Communications (BEREC) and the Office, OJ L 337, 18.12.2009