Amending budget 5/2016: implementation of the Own Resources Decision

2016/2258(BUD) - 07/10/2016 - Commission draft budget

PURPOSE: presentation of Draft Amending Budget No 5 to the Budget for 2016 in order to take account of the entry into force of the new Own Resources Decision No 2014/335/EU.

CONTENT: 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.

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. Therefore, the calculation of the retroactive effect is based on the latest available real data for each type of own resource.

The retroactive impact is calculated using the same methodology as for 2014.

Lastly, this DAB incorporates some technical amendments related to the adoption of ORD 2014 to reflect the adjustments proposed in the 2016 budget structure. The total of these changes mean that the amount of own resources of the Union after the draft amending budget amounts to **EUR 133 645 177 297**.