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

2016/2258(BUD) - 08/11/2016 - Council position on draft budget

On 7 October 2016, the Commission submitted to the Council draft amending budget (DAB) No 5/2016.

The aim of this DAB is to implement the new Own Resources Decision 2014/335/EU, Euratom (ORD 2014) following the completion of the ratification process and the entry into force of this Decision on 1 October 2016.

DAB No 5/2016 takes into account the retroactive effect of the ORD 2014 from 1 January 2014 onwards and includes the necessary adjustments to the amounts made available by Member States in the years 2014, 2015 and 2016.

The global impact of this DAB on the 2016 budget is a result of new elements included in the ORD 2014 that were not part of the "old" Own Resources Decision of 2007.

These are:

- a new rate of collection costs for traditional own resources,
- a reduced VAT call rate for Germany, the Netherlands and Sweden,
- the use of ESA 2010 data for GNI,
- a gross reduction in the annual GNI-based contributions for Denmark, the Netherlands, Austria and Sweden.

The financing of the 2014 and 2015 UK correction had to be adjusted accordingly.

The net impact of this DAB is zero, notably as additional corrections granted to some Member States in the ORD 2014 have to be financed by the others.

On 8 November 2016, the Council adopted its position on DAB No 5 to the general budget for 2016 as set out in the annex to its position (*see the technical annex of Council doc.13584/2016*).