

| Basic information  |                     |
|--|---------------------|
| <b>2025/0206(BUD)</b><br>BUD - Budgetary procedure<br>Draft amending budget No 2/2025: update of revenue (own resources) and adjustments to expenditure<br><b>Subject</b><br>8.70.01 Financing of the budget, own resources<br>8.70.49 2025 budget | Procedure completed |

| Key players                   |   |  |                       |            |
|-------------------------------|---|--|-----------------------|------------|
| European Parliament           | Committee responsible   |  | Rapporteur            | Appointed  |
|                               | <div style="border: 1px solid red; display: inline-block; padding: 2px;">BUDG</div> Budgets |  | NEGRESCU Victor (S&D) | 24/07/2024 |
| Council of the European Union |   |  |                       |            |
| European Commission           | Commission DG   |  | Commissioner          |            |
|                               | Budget  |  | SERAFIN Piotr         |            |

| Key events |  |  |         |
|------------|--|--|---------|
| Date       | Event                                      | Reference  | Summary |
| 04/07/2025 | Commission draft budget published          | COM(2025)0410<br> | Summary |
| 10/09/2025 | Draft budget approved by Council           |  |         |
| 16/09/2025 | Council position on draft budget published | 12353/2025   |         |
| 23/09/2025 | Vote in committee                          |  |         |
| 26/09/2025 | Budgetary report tabled for plenary        | A10-0165/2025  |         |
| 06/10/2025 | Committee referral announced in Parliament |  |         |
| 08/10/2025 | Decision by Parliament                     | T10-0218/2025  | Summary |
| 08/10/2025 | Results of vote in Parliament              |                   |         |
| 25/11/2025 | Final act published in Official Journal    |  |         |

| Technical information |                           |
|-----------------------|---------------------------|
| Procedure reference   | 2025/0206(BUD)            |
| Procedure type        | BUD - Budgetary procedure |

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|----------------------------|---------------------|
| Procedure subtype          | Budget              |
| Stage reached in procedure | Procedure completed |
| Committee dossier          | BUDG/10/03297       |

| Documentation gateway                            |           |  |            |                         |
|--|-----------|--|------------|-------------------------|
| <b>European Parliament</b>                       |           |  |            |                         |
| Document type                                    | Committee | Reference  | Date       | Summary                 |
| Committee draft report                           |           | <a href="#">PE776.838</a>  | 03/09/2025 |                         |
| Amendments tabled in committee                   |           | <a href="#">PE776.960</a>  | 11/09/2025 |                         |
| Budgetary report tabled for plenary, 1st reading |           | <a href="#">A10-0165/2025</a>  | 26/09/2025 |                         |
| Budgetary text adopted by Parliament             |           | <a href="#">T10-0218/2025</a>  | 08/10/2025 | <a href="#">Summary</a> |
| <b>Council of the EU</b>                         |           |  |            |                         |
| Document type                                    |           | Reference  | Date       | Summary                 |
| Council position on draft budget                 |           | <a href="#">12353/2025</a>   | 16/09/2025 |                         |
| <b>European Commission</b>                       |           |  |            |                         |
| Document type                                    |           | Reference  | Date       | Summary                 |
| Commission draft budget                          |           | <a href="#">COM(2025)0410</a><br> | 04/07/2025 | <a href="#">Summary</a> |

| Additional information |  |                         |      |
|------------------------|--|-------------------------|------|
| Source                 |  | Document                | Date |
| European Commission    |  | <a href="#">EUR-Lex</a> |      |

| Final act  |
|--|
| Budget 2025/2238<br><a href="#">OJ OJ L 25.11.2025</a> |

## Draft amending budget No 2/2025: update of revenue (own resources) and adjustments to expenditure

2025/0206(BUD) - 08/10/2025 - Budgetary text adopted by Parliament

The European Parliament adopted by 479 votes to 82, with 77 abstentions, a resolution on the Council position on Draft amending budget No 2/2025 of the European Union for the financial year 2025 - Update of revenue (own resources) and adjustments to expenditure.

Parliament took note of Draft Amending Budget (DAB) No 2/2025 presented by the European Commission, which aims to adjust the Union's budgetary needs. In its resolution, it made the following observations:

#### ***Increase in GNI contributions***

The decrease in the amount of own resources other than GNI and the additional payment needs on the expenditure side result in an overall increased need in GNI contributions of EUR 4.3 billion. This implies a modification of the uniform GNI call rate from 0.527 % (in DAB 1/2025) to 0.547 % (in DAB 2 /2025).

#### ***Flat-rate reductions by Member States***

GNI lump-sum reductions for the five beneficiary Member States amount to around EUR 9.2 billion (gross). These rebates are inflation-linked and have therefore increased at a higher rate than the multiannual financial framework (MFF) ceilings. This anomaly regarding rebates increases the burden on the other Member States.

#### ***New own resources***

Parliament supported the Commission's efforts to present more options for new sources of revenue for the Union budget and considered it necessary to quickly adopt new and fair own resources not only to enable repayment of NextGenerationEU borrowing, but also to ensure that the Union is able to cover its higher spending needs.

Windfall gains stemming from fines and penalties should be used as supplementary revenue for the Union budget for purposes of crisis response or unexpected needs and not lead to a corresponding decrease in GNI-based contributions.

#### ***Budgetary flexibility of the future multiannual financial framework (MFF)***

In light of recent crises (COVID-19, energy, Ukraine), Parliament called for a reflection on flexibility in the next MFF and reaffirmed its position that the future flexibility instrument should be funded by various additional sources of financing, including the annual surplus of the previous year, fines and reflows, without compromising transparency.

#### ***Agriculture and rural development***

Parliament welcomed the increase in payment appropriations for the Rural Development Fund, a sign of an acceleration in the implementation of the CAP.

#### ***Carbon Border Adjustment Mechanism (CBAM) and customs system***

Parliament questions why a simplification of the CBAM regulation should lead to an increase in needs of around EUR 8 million, rather than a reduction due to efficiency gains.

It also questions the fact that the additional needs for the centralised customs system in heading 1 and the CBAM in heading 3 are offset by a proportional reduction in allocations under the customs control equipment instrument in heading 4. It criticised the budgetary redeployments between headings and reiterated its position that new political priorities, new tasks or new needs should be accompanied by new funds.

#### ***Anti-Money Laundering Authority and Bulgaria***

Parliament welcomed the strengthening of the European Anti-Money Laundering Authority and supported the resources allocated to Bulgaria for its transition to the euro. Due to the lack of unallocated margin in heading 2b, the flexibility instrument must be mobilised to support this currency change with appropriate and targeted communication activities.

In conclusion, Parliament **approves** the Council's position on Draft Amending Budget No 2/2025.

## **Draft amending budget No 2/2025: update of revenue (own resources) and adjustments to expenditure**

2025/0206(BUD) - 04/07/2025 - Commission draft budget

PURPOSE: presentation of draft amending budget (PBR) No. 2 for the 2025 financial year.

CONTENT: Draft Amending Budget (PBR) No. 2 for the 2025 financial year updates both the revenue and expenditure sections of the budget.

**1) As regards the expenditure side**, PBR No. 2/2025 includes the following specific elements:

#### ***Increase in payment appropriations for the European Agricultural Fund for Rural Development (EAFRD)***

The implementation of the CAP Strategic Plans for the period 2023-2027 is accelerating, compensating for under-implementation in the early years of this programming period. The Commission estimates additional payment needs at **EUR 1.78 billion** in 2025, in addition to the voted budget appropriations.

Similarly, the pace of submission of expenditure declarations for the 2014-2022 EAFRD programmes exceeded expectations in the first half of 2025, and this acceleration is expected to continue throughout the year. A deficit of EUR 1.73 billion is expected at the end of the year.

#### ***Adjustments to programmes in commitments in headings 1, 3 and 4 of the MFF***

Under heading 1, the **Customs programme** is to be reinforced with EUR 60 million in commitment appropriations to enable the implementation of new policy initiatives in the area of centralised customs systems, in particular with regard to e-commerce and the preparation of the customs data hub.

Furthermore, in heading 3, it is necessary to reinforce the **Carbon Border Adjustment Mechanism (CBAM)** by EUR 8.35 million in commitment appropriations, following the Commission's proposal on the simplification of the CBAM, in connection with IT investments aimed at carrying out the simplification measures proposed by the Commission in February 2025.

These reinforcements will be offset by an equivalent reduction in commitment appropriations for the instrument relating to customs control equipment in heading 4.

#### ***Reinforcement of the Economic and Monetary Union budget line***

This reinforcement is due to the additional needs related to the preparations for **Bulgaria's accession to the euro area**. These appropriations will be used to co-finance euro related communication activities. In order to cover this new exceptional expenditure, a reinforcement of EUR 3.3 million in commitment appropriations is necessary, while a reinforcement of EUR 1 million in payment appropriations is also requested to cover the pre-financing paid to Bulgaria in 2025.

#### ***Anti-Money Laundering Authority (AMLA)***

A frontloading from 2026 to 2025 of a number of posts in the establishment plan of the Anti-Money Laundering Authority (AMLA) to allow this newly created agency to start recruitments without impact on the level of the contribution from the EU budget. The Commission proposes to frontload **30 establishment plan posts** which were allocated to AMLA for 2026, and for which the Authority has already established a reserve list of suitable candidates.

Overall, the net impact of DAB 2/2025 on expenditure amounts to an increase of **EUR 3.3 million in commitment appropriations and EUR 3 515 million in payment appropriations**.

Given the absence of margins and room for redeployment under sub-heading 2b of the multiannual financial framework, the Commission proposes to mobilise the Flexibility Instrument for an amount of EUR 3.34 million in commitment appropriations for sub-heading 2b, in order to reinforce the EMU budget line.

The 2025 payment appropriations related to the mobilisation of the Flexibility Instrument in the years 2022 to 2025 are estimated at EUR 1 399.81 million.

**2) As regards the revenue side**, the updated own resources forecasts for the 2025 budget agreed by the Advisory Committee on Own Resources (ACOR) on 26 May 2025. The adjustments of the revenue side of the budget are required to update the estimates for Traditional Own Resources (**TOR**) as well as for the own resources based on the Value Added Tax (**VAT**), the non-recycled Plastic Packaging Waste (**PPW**) and Gross National Income (**GNI**), taking into account the Spring economic forecasts.

Regarding the **United Kingdom's contribution**, the update results in a slightly lower United Kingdom contribution than the estimate in the 2025 Budget, mainly due to the reported amounts for contingent liabilities, net financial corrections and fines. It is therefore proposed to update the estimate introduced in the 2025 budget accordingly. Overall, this will reduce the estimated United Kingdom contribution to the budget 2025 by EUR 25 million resulting from the decrease of EUR 28 million in general revenue and the increase of EUR 3 million in assigned revenues.

As regards **fines and periodic penalty payments**, it is proposed to increase the initial forecast of EUR 101 million in the 2025 budget by EUR 291 million, bringing it to a total of EUR 392 million.