European Parliament
2024-2029

TEXTS ADOPTED

P10_TA(2025)0218

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

European Parliament resolution of 8 October 2025 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 (12353/2025 – C10-0209/2025 – 2025/0206(BUD))

The European Parliament,

– having regard to Article 314 of the Treaty on the Functioning of the European Union,

– having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,

– having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union[1], and in particular Article 44 thereof,

– having regard to the general budget of the European Union for the financial year 2025, as definitively adopted on 27 November 2024[2],

– having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027[3],

– having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in

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1 OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj.
2 OJ L, 2025/31, 27.2.2025, ELI: http://data.europa.eu/eli/budget/2025/31/oj.
3 OJ L 433 I, 22.12.2020, p. 11, ELI: http://data.europa.eu/eli/reg/2020/433/oj.

budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources[1],

– having regard to Council Decision (EU, Euratom) 2020/2053 EU of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom[2],

– having regard to Draft amending budget No 2/2025, which the Commission adopted on 4 July 2025 (COM(2025)0410),

– having regard to the position on Draft amending budget No 2/2025, which the Council adopted on 16 September 2025 and forwarded to Parliament on 17 September 2025 (12353/2025 – C10-0209/2025),

– having regard to Rules 96 and 98 of its Rules of Procedure,

– having regard to the report of the Committee on Budgets (A10-0165/2025),

A. whereas the purpose of Draft amending budget No 2/2025 is to update the revenue side of the budget to take account of the latest developments and, additionally, to adjust the expenditure side of the budget in relation to a number of expenditure items;

B. whereas Draft amending budget No 2/2025 entails a revision of the own resources forecasts in relation to customs duties, which are 1 % below the May 2024 forecast, in relation to the capped VAT base, which is 2,4 % below the May 2024 forecast, in relation to non-recycled plastic packaging waste, which is down 3,5 % compared to the May 2024 forecast, and in relation to the total EU GNI base, which is 0,5 % higher than the May 2024 forecast;

C. whereas Draft amending budget No 2/2025 also updates the 2025 United Kingdom contribution pursuant to the withdrawal agreement, which stands at EUR 1,53 billion, a modest reduction of EUR 25 million compared to the estimate included in the 2025 budget;

D. whereas Draft amending budget No 2/2025 also takes into account the fines, infringement penalties and negative returns cashed up to the end of May 2025, which increases the initial forecast for fines and penalties in the 2025 budget by EUR 291 million;

E. whereas, in relation to the expenditure side, Draft amending budget No 2/2025 proposes a number of updates of commitment and

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[1] OJ L 433 I, 22.12.2020, p. 28, ELI: http://data.europa.eu/eli/agree_interinstit/2020/1222/oj.
[2] OJ L 424, 15.12.2020, p. 1, ELI: http://data.europa.eu/eli/dec/2020/2053/oj.

payment appropriations, most prominently a reinforcement of EUR 3,5 billion in payments for the European Agricultural Fund for Rural Development;

1. Takes note of Draft amending budget No 2/2025 as submitted by the Commission;

2. Takes note that 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; acknowledges that the this implies a modification of the uniform GNI call rate from 0,527 % (in DAB 1/2025) to 0,547 % (in DAB 2/2025);

3. Underlines that, with Draft amending budget No 2/2025, GNI lump-sum reductions for the five beneficiary Member States amount to around EUR 9,2 billion (gross); stresses that these rebates are inflation-linked and have therefore increased at a higher rate than the multiannual financial framework (MFF) ceilings, which are adjusted annually on the basis of the 2 % deflator; highlights that the union budget has been considerably stretched to respond to various crisis these past few years; underlines that this anomaly regarding rebates increases the burden on the other Member States;

4. Welcomes the Commission's new efforts to present more options for new sources of revenue for the Union budget; in this respect, takes note of the Commission’s proposal for a Council Decision on the System of Own Resources of the European Union of 16 July 2025; considers that swift adoption of new own resources is necessary in order to increase the resources available for the budget; stresses that new own resources must be fair and are essential not only to enable repayment of Next Generation EU borrowing, but to ensure that the Union is equipped to cover its higher spending needs; in this context, recalls its long-standing position that windfall gains stemming from fines and penalties, or equivalent amounts thereof, 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; stresses that, in the current MFF, such amounts are “given back” to the Member States;

5. Underlines that lessons from recent crises – pandemic, energy shocks, and the war in Ukraine – require a serious reflection about flexibility in the next MFF; reiterates its position that the future Flexibility Instrument should be fed through a number of additional sources of financing, including the annual surplus from the previous year, fines and reflows; takes note of the relevant provisions in the proposed MFF Regulation, where the Commission proposes to add certain amounts to the Flexibility Instrument, in line with

Parliament’s long-standing demands; recalls, however, that flexibility should not come at the expense of transparency;

6. Welcomes the upward adjustments to the payment appropriations for the Rural Development Fund, indicating that the implementation of the 2023-2027 CAP strategic plans as well as the interventions under the 2014-2020 programmes are accelerating and thus setting off delays in previous budget years;

7. Commends the ongoing improvements in the area of the Carbon Border Adjustment Mechanism (CBAM), but questions why a simplification in the CBAM Regulation should entail an increase of needs in the order of EUR 8 million, rather than a reduction owing to efficiency gains;

8. Further considers questionable the compensation of the additional needs for the centralised customs system in Heading 1 and CBAM in Heading 3 by a commensurate decrease of allocations under the Customs Control Equipment Instrument in Heading 4; regrets that the current budgetary situation has led the Commission to redeploy significant funds across Headings and recalls its long-standing position that new policy priorities, tasks or needs should be accompanied by fresh money; stresses strongly that recurrent redeployments are not a viable way to finance the Union’s priorities as they damage investments and jeopardise the delivery of agreed policy objectives;

9. Highlights and welcomes that some modifications in the establishment plan for the EU Anti-Money Laundering Authority will allow this agency to carry out its tasks timely and efficiently; recalls that this key institution plays a central role in protecting taxpayers’ money and has been strongly supported by the European Parliament;

10. Welcomes Bulgaria’s progress towards the introduction of the Euro and fully supports additional means to accompany the currency changeover with suitable and targeted communication activities; acknowledges that due to the absence of unallocated margin in Heading 2b, the Flexibility Instrument must be mobilised for this purpose;

11. Approves the Council position on Draft amending budget No 2/2025;

12. Instructs its President to declare that Amending budget No 2/2025 has been definitively adopted and arrange for its publication in the *Official Journal of the European Union*;

13. Instructs its President to forward this resolution to the Council, the Commission, the other institutions and bodies concerned and the national parliaments.