FINAL ADOPTION of amending budget No 8 of the European Union for the financial year 2004

(2004/887/EC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty establishing the European Community, and in particular Article 272(4), penultimate subparagraph, thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 177 thereof,

Having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 [1] on the Financial Regulation applicable to the general budget of the European Communities, and in particular Articles 37 and 38 thereof,

Having regard to the general budget of the European Union for the financial year 2004 finally adopted on 18 December 2003 [2] and adjusted to take account of European Union enlargement [3],

Having regard to the Interinstitutional Agreement of 6 May 1999 between the European Parliament, the Council and the Commission on budgetary discipline and improvement of the budgetary procedure [4]

Having regard to Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources [5],

Having regard to preliminary draft amending budget No 8/2004 of the European Union for the financial year 2004 presented by the Commission on 28 May 2004,

Having regard to draft amending budget No 8/2004 of the European Union for the financial year 2004 established by the Council on 16 July 2004,

Having regard to Rule 69 of and Annex IV to the Rules of Procedure of the European Parliament,

Having regard to the resolution adopted by the European Parliament on 14 September 2004,

The procedure laid down in Article 272 of the Treaty establishing the European Community and Article 177 of the Treaty establishing the European Atomic Energy Community having thus been completed,

DECLARES:

Sole Article

Amending budget No 8 of the European Union for the financial year 2004 has been finally adopted.

Done at Strasbourg, 14 September 2004.

The President
J. P. BORRELL FONTELLES

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[1] OJ L 248, 16.9.2002, p. 1.
[2] OJ L 53, 23.2.2004, p. 1.
[3] OJ C 105, 30.4.2004, p. 9.
[4] OJ C 172, 18.6.1999, p. 1. Agreement as amended by Decision 2003/429/EC of the European Parliament and of the Council (OJ L 147, 14.6.2003, p. 25).
[5] OJ L 253, 7.10.2000, p. 42.

AMENDING BUDGET NO 8 OF THE EUROPEAN UNION FOR THE FINANCIAL YEAR 2004

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A. FINANCEMENT DU BUDGET GÉNÉRAL

Appropriations to be covered during the financial year 2004 pursuant to Article 1 of Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources

EXPENDITURE

Description	Budget 2004 (1)	Budget 2003 (2)	Change (%)
1. Agriculture	45 693 285 000	44 780 450 000	+ 2,04 %
2. Structural operations	30 822 302 882	28 173 097 000	+ 9,40 %
3. Internal policies	7 510 377 641	6 198 406 000	+ 21,17
4. External action	4 950 907 978	4 694 010 314	+ 5,47
5. Administration	6 121 313 544	5 381 971 098	+ 13,74
6. Reserves	442 000 000	434 000 000	+ 1,84
7. Pre–accession aid	2 856 200 000	2 862 902 686	– 0,23
8. Compensations	1 409 545 056	—	+ 100,00
Total expenditure (3)	**99 805 932 101**	**92 524 837 098**	**+ 7,87**

(1) Including ABs 1, 2, 3, 4, 5 6 and PDAB 7/2004.

(2) The figures in this column correspond to those in the 2003 budget (OJ L 54, 28.2.2003) plus amending budgets 1, 2, 3, 4, 5, 6 and 7/2003.

(3) The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance'.

REVENUE

Description	Budget 2004 (1)	Budget 2003 (2)	Change (%)
Miscellaneous revenue (Titles 4 to 9)	816 400 822	837 078 989	– 2,47
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	5 469 843 706	7 413 481 988	– 26,22
Surplus of own resources resulting from a transfer from EAGGF Guarantee Section chapters (Chapter 3 0, Article 3 0 1)	p.m.	p.m.	
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	223 160 000	263 330 000	– 15,25
Balance of own resources accruing from VAT and GNP/GNI–based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	p.m.	
Total revenue for Titles 3 to 9	**6 509 404 528**	**8 513 890 977**	**–23,54**
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1 and 1 2)	11 206 875 000	10 906 200 000	+ 2,76
VAT own resources at the uniform rate (tables 1 and 2, Chapter 1 3)	13 579 913 763	21 748 030 275	– 37,56
Remainder to be financed by the additional resource (GNI own resources, tables 3 and 4, Chapter 1 4)	68 509 738 810	51 356 715 846	+ 33,40
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom (3)	93 296 527 573	84 010 946 121	+ 11,05
Total revenue (4)	**99 805 932 101**	**92 524 837 098**	**+7,87**

(1) Including ABs 1, 2, 3, 4, 5 6 and PDAB 7/2004.

(2) The figures in this column correspond to those in the 2003 budget (OJ L 54, 28.2.2003) plus amending budgets 1, 2, 3, 4, 5, 6 and 7/2003.

(3) The own resources for draft budget 2004 are determined on the basis of the budget forecasts adopted at the 131st meeting of the Advisory Committee on Own Resources on 20 April 2004.

(4) The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom

Member State	1 % of non–capped VAT base	1 % of reduced non–capped VAT base (1)	1 % of gross national income	1 % of reduced gross national income (2)	Capping rate (in %)	1 % of reduced gross national income multiplied by capping rate t	1 % of reduced capped VAT base (3), (4)	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Belgium	1 132 980 000	1 132 980 000	2 825 190 000	2 825 190 000	50	1 412 595 000	1 132 980 000	
Czech Republic	422 185 000	281 456 667	790 620 000	527 080 000	50	263 540 000	263 540 000	Czech Republic
Denmark	751 886 000	751 886 000	1 928 917 000	1 928 917 000	50	964 458 500	751 886 000	
Germany	9 451 381 000	9 451 381 000	21 696 270 000	21 696 270 000	50	10 848 135 000	9 451 381 000	
Estonia	48 159 000	32 106 000	77 069 000	51 379 333	50	25 689 667	25 689 667	Estonia
Greece	897 770 000	897 770 000	1 646 135 000	1 646 135 000	50	823 067 500	823 067 500	Greece
Spain	4 571 090 000	4 571 090 000	7 841 620 000	7 841 620 000	50	3 920 810 000	3 920 810 000	Spain
France	7 575 510 000	7 575 510 000	16 112 960 000	16 112 960 000	50	8 056 480 000	7 575 510 000	
Ireland	657 675 000	657 675 000	1 179 773 000	1 179 773 000	50	589 886 500	589 886 500	Ireland
Italy	5 511 310 000	5 511 310 000	13 338 450 000	13 338 450 000	50	6 669 225 000	5 511 310 000	
Cyprus	94 920 000	63 280 000	120 306 000	80 204 000	50	40 102 000	40 102 000	Cyprus
Latvia	41 803 000	27 868 667	95 382 000	63 588 000	50	31 794 000	27 868 667	
Lithuania	76 782 000	51 188 000	170 165 000	113 443 333	50	56 721 667	51 188 000	
Luxembourg	160 257 000	160 257 000	220 670 000	220 670 000	50	110 335 000	110 335 000	Luxembourg
Hungary	378 425 000	252 283 333	731 932 000	487 954 667	50	243 977 334	243 977 334	Hungary
Malta	27 580 000	18 386 667	44 080 000	29 386 667	50	14 693 334	14 693 334	Malta
Netherlands	2 220 805 000	2 220 805 000	4 599 995 000	4 599 995 000	50	2 299 997 500	2 220 805 000	
Austria	1 065 330 000	1 065 330 000	2 289 350 000	2 289 350 000	50	1 144 675 000	1 065 330 000	
Poland	970 307 000	646 871 333	1 819 610 000	1 213 073 333	50	606 536 667	606 536 667	Poland
Portugal	841 380 000	841 380 000	1 319 570 000	1 319 570 000	50	659 785 000	659 785 000	Portugal
Slovenia	144 988 000	96 658 667	255 496 000	170 330 667	50	85 165 334	85 165 334	Slovenia
Slovakia	143 215 000	95 476 667	316 358 000	210 905 333	50	105 452 667	95 476 667	
Finland	641 720 000	641 720 000	1 471 320 000	1 471 320 000	50	735 660 000	641 720 000	
Sweden	1 210 952 000	1 210 952 000	2 788 731 000	2 788 731 000	50	1 394 365 500	1 210 952 000	
United Kingdom	8 457 364 000	8 457 364 000	16 774 645 000	16 774 645 000	50	8 387 322 500	8 387 322 500	United Kingdom
Total	**47 495 774 000**	**46 712 986 001**	**100 454 614 000**	**98 980 941 333**		**49 490 470 670**	**45 507 318 170**	

(1) The VAT bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty took effect on 1 May 2004.

(2) The GNI bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty took effect on 1 May 2004.

(3) As with the GNI, a reduction of one third has been applied to the VAT bases of the new Member States to take account of the fact that the Accession Treaty took effect on 1 May 2004.

(4) The base to be used does not exceed 50 % of GNI.

Calculation of the uniform call rate for VAT own resources (Article 2(4) of Decision 2000/597/EC, Euratom):

Uniform rate (%) = Maximum call rate – frozen rate

A. The maximum call rate is set at 0,50 % for 2004.

B. Determination of the rate frozen by the correction of budgetary imbalances granted to the United Kingdom (Article 2(4)(b) of Decision 2000/597/EC, Euratom):

1) Calculation of the theoretical share of the countries with a restricted financial burden:

In accordance with Article 5(1) of Decision 2000/597/EC, Euratom, the financial contribution of Germany (DE), the Netherlands (NL), Austria (AT) and Sweden (SE) is restricted to a quarter of their normal contribution.

Formula for a country with a restricted financial burden, for example Germany:

Germany's theoretical VAT contribution = [Germany's capped VAT base / (EU25 capped VAT base – UK capped VAT base)]×1/4×United Kingdom correction

Example: Germany:

Germany's theoretical VAT contribution = 9 451 381 000 / (45 507 318 170 – 8 387 322 500) × 1/4 × 5 391 559 038 = 343 195 613

2) Calculation of the frozen rate:

Frozen $rate_1$ = [UK correction– theoretical VAT contributions (D + NL + A + S)] / [EU25 capped VAT base – capped VAT bases (UK+ D + NL + A + S)]

Frozen $rate_1$ = [5 391 559 038 – (343 195 613 + 80 641 182 + 38 683 932 + 43 971 713)] / [45 507 318 170 – (8 387 322 500 + 9 451 381 000 + 2 220 805 000 + 1 065 330 000 + 1 210 952 000)]

Frozen $rate_1$ = 0,210821947849923 %

C. Determination of the rate frozen by the correction of budgetary imbalances granted to the United Kingdom (Article 2(4)(b) of Decision 94/728/EC, Euratom]:

1) Calculation of the theoretical share of the countries with a restricted financial burden:

In accordance with Article 5(1) of Decision 94/728/EC, Euratom, the financial contribution of Germany (DE) is restricted to two thirds of its normal contribution.

Calculation formula for Germany:

Germany's theoretical VAT contribution = [Germany's capped VAT base / (EU15 capped VAT base — UK capped VAT base)]×2/3×United Kingdom correction

Example: Germany:

Germany's theoretical VAT contribution = 9 451 381 000 / (44 053 080 500 – 8 387 322 500) × 2/3 × – 293 991 119 = – 51 938 184

2) Calculation of the frozen rate:

Frozen $rate_2$ = [UK correction– theoretical VAT contribution (D)] / [EU15 capped VAT base – capped VAT base (UK)]

Frozen $rate_2$ = [– 293 991 119 – (–51938184)] / [44 053 080 500 – (8 387 322 500 + 9 451 381 000)]

Frozen $rate_2$ = – 0,00923359477705029 %

Frozen $rate_{tot}$ = Frozen $rate_1$ + Frozen $rate_2$

Uniform rate = Maximum call rate – Frozen $rate_{tot}$

0,50 % – 0,201588353072873 % = 0,298411646927127 %

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom (Chapter 1 3)

Member State	1 % of reduced capped VAT base (1)	Maximum VAT call rate (in %)	Uniform rate of VAT own resources (in %)	VAT own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) × (3)
Belgium	1 132 980 000	0,50	0,298411647	338 094 428
Czech Republic	263 540 000	0,50	0,298411647	78 643 405
Denmark	751 886 000	0,50	0,298411647	224 371 540
Germany	9 451 381 000	0,50	0,298411647	2 820 402 170
Estonia	25 689 667	0,50	0,298411647	7 666 096
Greece	823 067 500	0,50	0,298411647	245 612 928
Spain	3 920 810 000	0,50	0,298411647	1 170 015 369
France	7 575 510 000	0,50	0,298411647	2 260 620 415
Ireland	589 886 500	0,50	0,298411647	176 029 002
Italy	5 511 310 000	0,50	0,298411647	1 644 639 094
Cyprus	40 102 000	0,50	0,298411647	11 966 904
Latvia	27 868 667	0,50	0,298411647	8 316 335
Lithuania	51 188 000	0,50	0,298411647	15 275 095
Luxembourg	110 335 000	0,50	0,298411647	32 925 249
Hungary	243 977 334	0,50	0,298411647	72 805 678
Malta	14 693 334	0,50	0,298411647	4 384 662
Netherlands	2 220 805 000	0,50	0,298411647	662 714 078
Austria	1 065 330 000	0,50	0,298411647	317 906 880
Poland	606 536 667	0,50	0,298411647	180 997 606
Portugal	659 785 000	0,50	0,298411647	196 887 528
Slovenia	85 165 334	0,50	0,298411647	25 414 328
Slovakia	95 476 667	0,50	0,298411647	28 491 349
Finland	641 720 000	0,50	0,298411647	191 496 722
Sweden	1 210 952 000	0,50	0,298411647	361 362 181
United Kingdom	8 387 322 500	0,50	0,298411647	2 502 874 721
Total	**45 507 318 170**			**13579913763**

(1) As with the GNI, a reduction of one third has been applied to the VAT bases of the new Member States to take account of the fact that the Accession Treaty took effect on 1 May 2004.

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom (Chapter 1 4)

Member State	1 % of reduced gross national income (1)	Uniform rate of 'additional base', own resources	'Additional base,' own resources at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 825 190 000		1 955 457 550
Czech Republic	527 080 000		364 818 849
Denmark	1 928 917 000		1 335 101 466
Germany	21 696 270 000		15 017 090 875
Estonia	51 379 333		35 562 247
Greece	1 646 135 000		1 139 373 675
Spain	7 841 620 000		5 427 583 642
France	16 112 960 000		11 152 598 330
Ireland	1 179 773 000		816 580 839
Italy	13 338 450 000		9 232 218 984
Cyprus	80 204 000		55 513 264
Latvia	63 588 000	0,6921508 (2)	44 012 486
Lithuania	113 443 333		78 519 895
Luxembourg	220 670 000		152 736 919
Hungary	487 954 667		337 738 218
Malta	29 386 667		20 340 005
Netherlands	4 599 995 000		3 183 890 270
Austria	2 289 350 000		1 584 575 459
Poland	1 213 073 333		839 629 691
Portugal	1 319 570 000		913 341 446
Slovenia	170 330 667		117 894 509
Slovakia	210 905 333		145 978 297
Finland	1 471 320 000		1 018 375 331
Sweden	2 788 731 000		1 930 222 423
United Kingdom	16 774 645 000		11 610 584 140
Total	**98 980 941 333**		**68509738810**

(1) The GNI bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty took effect on 1 May 2004.

(2) Calculation of rate: (68 509 738 810) / (98 980 941 333) = 0,692150810927467 %.

TABLE 4

GNI–based own resources — Financing of reserves (Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom) (Chapter 1 4)

Member State	Reserve for loans and loan guarantees	Reserve for emergency aid.	GNI own resources excluding reserves	GNI own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) + (2) + (3)
Belgium	6 307 952	6 307 952	1 942 841 646	1 955 457 550
Czech Republic	1 176 839	1 176 839	362 465 171	364 818 849
Denmark	4 306 795	4 306 795	1 326 487 876	1 335 101 466
Germany	48 442 414	48 442 414	14 920 206 047	15 017 090 875
Estonia	114 717	114 717	35 332 813	35 562 247
Greece	3 675 413	3 675 413	1 132 022 849	1 139 373 675
Spain	17 508 401	17 508 401	5 392 566 840	5 427 583 642
France	35 976 261	35 976 261	11 080 645 808	11 152 598 330
Ireland	2 634 142	2 634 142	811 312 555	816 580 839
Italy	29 781 465	29 781 465	9 172 656 054	9 232 218 984
Cyprus	179 076	179 076	55 155 112	55 513 264
Latvia	141 976	141 976	43 728 534	44 012 486
Lithuania	253 291	253 291	78 013 313	78 519 895
Luxembourg	492 702	492 702	151 751 515	152 736 919
Hungary	1 089 482	1 089 482	335 559 254	337 738 218
Malta	65 613	65 613	20 208 779	20 340 005
Netherlands	10 270 653	10 270 653	3 163 348 964	3 183 890 270
Austria	5 111 553	5 111 553	1 574 352 353	1 584 575 459
Poland	2 708 493	2 708 493	834 212 705	839 629 691
Portugal	2 946 274	2 946 274	907 448 898	913 341 446
Slovenia	380 306	380 306	117 133 897	117 894 509
Slovakia	470 900	470 900	145 036 497	145 978 297
Finland	3 285 094	3 285 094	1 011 805 143	1 018 375 331
Sweden	6 226 548	6 226 548	1 917 769 327	1 930 222 423
United Kingdom	37 453 640	37 453 640	11 535 676 860	11 610 584 140
Total	**221 000 000**	**221 000 000**	**68 067 738 810**	**68509738810**
Percentage of 1 % of reduced GNI (1)	0,0022	0,0022	0,6877	0,6922

(1) The GNI bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty took effect on 1 May 2004.

TABLE 5

Correction of budgetary imbalances for the United Kingdom for 2003 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 1 5)

Description	Coefficient (%) (1)	Amount
1. United Kingdom's share (in %) of total non–capped VAT bases	18,50 %	
2. United Kingdom's share (in %) of total allocated expenditure	7,68 %	
3. (1) — (2)	10,82 %	
4. Total allocated expenditure		**82 025 811 437**
5. (3) × (4)		8 875 351 609
6. 0,66 × (5) = initial amount		5 857 732 062
7. Benefit for the United Kingdom (2)		447 826 885
8. Basic compensation for the United Kingdom = (6) – (7)		5 409 905 177
9. Windfall gains deriving from traditional own resources (3)		18 346 139
10. Correction for the United Kingdom = (8) – (9)		5 391 559 038

(1) Rounded figures.
(2) This is the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the introduction of the GNP/GNI resource and the capping of VAT bases.
(3) These windfall gains are the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the increase since 2001 in the percentage of traditional own resources that Member States retain to cover their collection costs.

Correction of budgetary imbalances for the United Kingdom for 2000 pursuant to Article 4 of Decision 94/728/EC, Euratom (Chapter 1 5)

Description	Coefficient (%) (1)	Amount
1. United Kingdom's share (in %) of total non–capped VAT bases	18,71 %	
2. United Kingdom's share (in %) of total allocated expenditure	10,43 %	
3. (1) — (2)	8,28 %	
4. Total allocated expenditure		**74 700 969 031**
5. (3) × (4)		6 183 698 001
6. 0,66 × (5) = initial amount		4 081 240 681
7. Benefit for the United Kingdom (2)		– 51 336 943
8. Basic compensation for the United Kingdom = (6) – (7)		4 132 577 623
9. Amount already entered in SAB 1/2000 and SAB 3/2001		4 426 568 742
10. Correction for the United Kingdom = (8) – (9)		– 293 991 119

(1) Rounded figures.
(2) This is the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the introduction of the GNP/GNI resource and the capping of VAT bases.

TABLE 6.1

Calculation of the financing of the 2003 correction for the United Kingdom amounting to — EUR 5 391 559 038 (Chapter 1 5)

Member State	Percentage share of reduced GNI base (1)	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,85	3,44	5,56		1,59	5,03	271 066 206
Czech Republic	0,53	0,64	1,04		0,30	0,94	50 571 316
Denmark	1,95	2,35	3,79		1,09	3,43	185 072 230
Germany	21,92	26,39	0,00	– 19,79	0,00	6,60	355 741 367
Estonia	0,05	0,06	0,10		0,03	0,09	4 929 651
Greece	1,66	2,00	3,24		0,93	2,93	157 940 375
Spain	7,92	9,54	15,43		4,42	13,95	752 373 534
France	16,28	19,60	31,70		9,07	28,67	1 545 977 063
Ireland	1,19	1,44	2,32		0,66	2,10	113 194 720
Italy	13,48	16,23	26,24		7,51	23,74	1 279 773 409
Cyprus	0,08	0,10	0,16		0,05	0,14	7 695 268
Latvia	0,06	0,08	0,13		0,04	0,11	6 101 026
Lithuania	0,11	0,14	0,22		0,06	0,20	10 884 455
Luxembourg	0,22	0,27	0,43		0,12	0,39	21 172 445
Hungary	0,49	0,59	0,96		0,27	0,87	46 817 389
Malta	0,03	0,04	0,06		0,02	0,05	2 819 539
Netherlands	4,65	5,60	0,00	– 4,20	0,00	1,40	75 423 495
Austria	2,31	2,78	0,00	– 2,09	0,00	0,70	37 537 166
Poland	1,23	1,48	2,39		0,68	2,16	116 389 760
Portugal	1,33	1,61	2,60		0,74	2,35	126 607 709
Slovenia	0,17	0,21	0,34		0,10	0,30	16 342 578
Slovakia	0,21	0,26	0,41		0,12	0,38	20 235 562
Finland	1,49	1,79	2,89		0,83	2,62	141 167 543
Sweden	2,82	3,39	0,00	– 2,54	0,00	0,85	45 725 232
United Kingdom	16,95	0,00	0,00		0,00	0,00	0
Total	**100,00**	**100,00**	**100,00**	**– 28,62**	**28,62**	**100,00**	**5 391 559 038**

(1) The GNI bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty took effect on 1 May 2004.

The calculations are made to 15 decimal places.

TABLE 6.2

Calculation of the financing of the 2000 correction for the United Kingdom amounting to – EUR 293 991 119 (Chapter 1 5)

Member State	Percentage share of reduced GNI base	Shares without the United Kingdom	Shares without Germany and the United Kingdom	1/3 of the share of Germany in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,94	3,56	4,91		0,45	4,01	– 11 795 938
Denmark	2,01	2,43	3,35		0,31	2,74	– 8 053 754
Germany	22,59	27,37	0,00	– 9,12	0,00	18,25	– 53 651 236
Greece	1,71	2,08	2,86		0,26	2,34	– 6 873 062
Spain	8,17	9,89	13,62		1,24	11,14	– 32 740 901
France	16,78	20,33	27,99		2,55	22,88	– 67 276 001
Ireland	1,23	1,49	2,05		0,19	1,68	– 4 925 874
Italy	13,89	16,83	23,17		2,11	18,94	– 55 691 665
Luxembourg	0,23	0,28	0,38		0,03	0,31	– 921 357
Netherlands	4,79	5,80	7,99		0,73	6,53	– 19 206 233
Austria	2,38	2,89	3,98		0,36	3,25	– 9 558 660
Portugal	1,37	1,66	2,29		0,21	1,87	– 5 509 564
Finland	1,53	1,86	2,56		0,23	2,09	– 6 143 162
Sweden	2,90	3,52	4,84		0,44	3,96	– 11 643 712
United Kingdom	17,47	0,00	0,00		0,00	0,00	0
Total	**100,00**	**100,00**	**100,00**	**– 9,12**	**9,12**	**100,00**	**– 293 991 119**

The calculations are made to 15 decimal places.

TABLE 7

Summary of financing of the general budget by type of own resource and by Member State

Member State	Net agricultural duties (75 %)	Net sugar and isoglucose levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	VAT own resources at uniform rate	GNI own resources excluding reserves	GNI own resources, reserves	Correction for the United Kingdom	Result of the definitive calculation of the financing of the 2000 correction for the United Kingdom	Total own resources (1)
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9)	(10) = (4) + (5) + (6) + (7) + (8) + (9)
Belgium	16 125 000	21 000 000	1 147 275 000	1 184 400 000	338 094 428	1 942 841 646	12 615 904	259 270 268	– 3 078 908	3 734 143 338
Czech Republic	5 775 000	0	53 850 000	59 625 000	78 643 405	362 465 171	2 353 678	50 571 316	0	553 658 570
Denmark	5 175 000	12 225 000	195 750 000	213 150 000	224 371 540	1 326 487 876	8 613 590	177 018 476	– 16 290 924	1 933 350 558
Germany	101 550 000	129 675 000	2 057 175 000	2 288 400 000	2 820 402 170	14 920 206 047	96 884 828	302 090 131	49 233 892	20 477 217 068
Estonia	900 000	0	8 625 000	9 525 000	7 666 096	35 332 813	229 434	4 929 651	0	57 682 994
Greece	8 475 000	4 725 000	141 675 000	154 875 000	245 612 928	1 132 022 849	7 350 826	151 067 313	– 1 603 327	1 689 325 589
Spain	26 850 000	9 600 000	726 825 000	763 275 000	1 170 015 369	5 392 566 840	35 016 802	719 632 633	– 3 468 605	8 077 038 039
France	93 375 000	97 500 000	842 250 000	1 033 125 000	2 260 620 415	11 080 645 808	71 952 522	1 478 701 062	16 635 782	15 941 680 589
Ireland	525 000	2 850 000	102 825 000	106 200 000	176 029 002	811 312 555	5 268 284	108 268 846	– 1 552 469	1 205 526 218
Italy	51 150 000	24 600 000	1 035 900 000	1 111 650 000	1 644 639 094	9 172 656 054	59 562 930	1 224 081 744	– 4 564 420	13 208 025 402
Cyprus	900 000	0	8 475 000	9 375 000	11 966 904	55 155 112	358 152	7 695 268	0	84 550 436
Latvia	600 000	0	5 550 000	6 150 000	8 316 335	43 728 534	283 952	6 101 026	0	64 579 847
Lithuania	2 025 000	0	18 750 000	20 775 000	15 275 095	78 013 313	506 582	10 884 455	0	125 454 445
Luxembourg	150 000	0	12 525 000	12 675 000	32 925 249	151 751 515	985 404	20 251 088	– 233 413	218 354 843
Hungary	8 850 000	0	82 500 000	91 350 000	72 805 678	335 559 254	2 178 964	46 817 389	0	548 711 285
Malta	600 000	0	5 325 000	5 925 000	4 384 662	20 208 779	131 226	2 819 539	0	33 469 206
Netherlands	142 050 000	23 700 000	1 061 025 000	1 226 775 000	662 714 078	3 163 348 964	20 541 306	56 217 262	– 9 171 563	5 120 425 047
Austria	7 575 000	9 675 000	153 750 000	171 000 000	317 906 880	1 574 352 353	10 223 106	27 978 506	– 2 610 155	2 098 850 690
Poland	9 900 000	0	92 625 000	102 525 000	180 997 606	834 212 705	5 416 986	116 389 760	0	1 239 542 057
Portugal	14 325 000	375 000	82 200 000	96 900 000	196 887 528	907 448 898	5 892 548	121 098 145	– 1 401 699	1 326 825 420
Slovenia	1 650 000	0	15 300 000	16 950 000	25 414 328	117 133 897	760 612	16 342 578	0	176 601 415
Slovakia	2 775 000	0	25 950 000	28 725 000	28 491 349	145 036 497	941 800	20 235 562	0	223 430 208
Finland	2 625 000	2 175 000	72 750 000	77 550 000	191 496 722	1 011 805 143	6 570 188	135 024 381	– 2 235 647	1 420 210 787
Sweden	10 350 000	5 475 000	266 850 000	282 675 000	361 362 181	1 917 769 327	12 453 096	34 081 520	– 3 881 694	2 604 459 430
United Kingdom	350 850 000	16 350 000	1 766 100 000	2 133 300 000	2 502 874 721	11 535 676 860	74 907 280	– 5 097 567 919	– 15 776 850	11 133 414 092
Total	**865 125 000**	**359 925 000**	**9 981 825 000**	**11 206 875 000**	**13 579 913 763**	**68 067 738 810**	**442 000 000**	**0**	**0**	**93 296 527 573**

(1) Total own resources as percentage of GNI: (93 296 527 573) / (10 045 461 400 000) = 0,93 %; own resources ceiling as percentage of GNI: 1,24 %.

GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

Title	Heading	Budget 2004	Amending budget No. 8	New amount
1	OWN RESOURCES	93 519 687 573	– 223 160 000	93 296 527 573
2	ADJUSTMENT OF COLLECTION COSTS	—		—
3	SURPLUSES, BALANCES AND ADJUSTMENTS	5 469 843 706	223 160 000	5 693 003 706
4	MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES	680 351 477		680 351 477
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	66 496 286		66 496 286
6	CONTRIBUTIONS TO COMMUNITY PROGRAMMES, REPAYMENT OF EXPENDITURE, REVENUE FROM SERVICES RENDERED AGAINST PAYMENT, CONTRIBUTIONS IN CONNECTION WITH THE EUROPEAN ECONOMIC AREA AND OTHER AGREEMENTS, FINANCIAL CORRECTIONS AND OTHER CONTRIBUTIONS OR REFUNDS	200 000		200 000
7	INTEREST ON LATE PAYMENTS AND FINES	p.m.		p.m.
8	BORROWING–AND–LENDING OPERATIONS	25 863 805		25 863 805
9	MISCELLANEOUS REVENUE	43 489 254		43 489 254
	GRAND TOTAL	**99 805 932 101**	**0**	**99 805 932 101**

TITLE 1

OWN RESOURCES

CHAPTER 1 0 — AGRICULTURAL DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE EUROPEAN COMMUNITIES IN RESPECT OF TRADE WITH NON–MEMBER COUNTRIES UNDER THE COMMON AGRICULTURAL POLICY (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM)

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(B) OF DECISION 2000/597/EC, EURATOM

CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2000/597/EC, EURATOM

Article Item	Heading	Budget 2004	Amending budget No. 8	New amount
	CHAPTER 1 0			
1 0 0	***Agricultural duties established by the institutions of the European Communities in respect of trade with non–member countries under the common agricultural policy (Article 2(1)(a) of Decision 2000/597/EC, Euratom)***			
1 0 0 0	Agricultural duties established by the institutions of the European Communities in respect of trade with non–member countries under the common agricultural policy (Article 2(1)(a) of Decision 2000/597/EC, Euratom)	858 975 000	6 150 000	865 125 000
	Article 1 0 0 — Total	858 975 000	6 150 000	865 125 000
	CHAPTER 1 0 — TOTAL	858 975 000	6 150 000	865 125 000
	CHAPTER 1 2			
1 2 0	***Customs duties and other duties referred to in Article 2(1)(b) of Decision 2000/597/EC, Euratom***	10 154 925 000	– 173 100 000	9 981 825 000
	CHAPTER 1 2 — TOTAL	10 154 925 000	– 173 100 000	9 981 825 000
	CHAPTER 1 3			
1 3 0	***Own resources accruing from value added tax pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom***	14 324 133 088	– 744 219 325	13 579 913 763
	CHAPTER 1 3 — TOTAL	14 324 133 088	– 744 219 325	13 579 913 763

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

Article Item	Heading	Budget 2004	Amending budget No. 8	New amount
	CHAPTER 1 4			
1 4 0	***Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom***			
1 4 0 0	Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the reserve for loan guarantees and the reserve for emergency aid	67 379 729 485	688 009 325	68 067 738 810
1 4 0 2	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the reserve for loans and loan guarantees	221 000 000	0	221 000 000
1 4 0 3	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the emergency aid reserve	221 000 000	0	221 000 000
	Article 1 4 0 — Total	67 821 729 485	688 009 325	68 509 738 810
	CHAPTER 1 4 — TOTAL	67 821 729 485	688 009 325	68 509 738 810
	CHAPTER 1 5			
1 5 0	***Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2000/597/EC, Euratom***	0	0	0
	CHAPTER 1 5 — TOTAL	0	0	0
	Title 1 — Total	**93 519 687 573**	**– 223 160 000**	**93 296 527 573**

TITLE 1

OWN RESOURCES

CHAPTER 1 0 — AGRICULTURAL DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE EUROPEAN COMMUNITIES IN RESPECT OF TRADE WITH NON–MEMBER COUNTRIES UNDER THE COMMON AGRICULTURAL POLICY (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM)

1 0 0 ***Agricultural duties established by the institutions of the European Communities in respect of trade with non–member countries under the common agricultural policy (Article 2(1)(a) of Decision 2000/597/EC, Euratom)***

1 0 0 0 Agricultural duties established by the institutions of the European Communities in respect of trade with non–member countries under the common agricultural policy (Article 2(1)(a) of Decision 2000/597/EC, Euratom)

Budget 2004	Amending budget No. 8	New amount
858 975 000	6 150 000	865 125 000

Remarks

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(a) thereof.

Agricultural duties are levied on imports from non–member countries of agricultural products subject to legislation, the purpose of which is to offset differences between the world prices and the price levels agreed on for the Community.

Forecasts from 2003 onwards are net figures (without collection costs).

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	16 125 000	—	16 125 000
Czech Republic	4 575 000	+ 1 200 000	5 775 000
Denmark	5 175 000	—	5 175 000
Germany	101 550 000	—	101 550 000
Estonia	600 000	+ 300 000	900 000
Greece	8 475 000	—	8 475 000
Spain	26 850 000	—	26 850 000
France	93 375 000	—	93 375 000
Ireland	525 000	—	525 000
Italy	51 150 000	—	51 150 000
Cyprus	900 000	—	900 000
Latvia	450 000	+ 150 000	600 000
Lithuania	1 575 000	+ 450 000	2 025 000
Luxembourg	150 000	—	150 000
Hungary	7 200 000	+ 1 650 000	8 850 000
Malta	525 000	+ 75 000	600 000
Netherlands	142 050 000	—	142 050 000
Austria	7 575 000	—	7 575 000
Poland	8 400 000	+ 1 500 000	9 900 000
Portugal	14 325 000	—	14 325 000
Slovenia	1 275 000	+ 375 000	1 650 000
Slovakia	2 325 000	+ 450 000	2 775 000
Finland	2 625 000	—	2 625 000
Sweden	10 350 000	—	10 350 000
United Kingdom	350 850 000	—	350 850 000
Item 1 0 0 0 — Total	858 975 000	+ 6 150 000	865 125 000

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(B) OF DECISION 2000/597/EC, EURATOM

1 2 0 Customs duties and other duties referred to in Article 2(1)(b) of Decision 2000/597/EC, Euratom

Budget 2004	Amending budget No. 8	New amount
10 154 925 000	– 173 100 000	9 981 825 000

Remarks

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(b) thereof..

The assignment of customs duties as own resources to the financing of common expenditure is the logical consequence of the free movement of goods within the Community.

Forecasts from 2003 onwards are net figures (without collection costs).

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	1 026 450 000	+ 120 825 000	1 147 275 000
Czech Republic	50 475 000	+ 3 375 000	53 850 000
Denmark	197 025 000	– 1 275 000	195 750 000
Germany	2 091 225 000	– 34 050 000	2 057 175 000
Estonia	6 675 000	+ 1 950 000	8 625 000
Greece	132 075 000	+ 9 600 000	141 675 000
Spain	676 875 000	+ 49 950 000	726 825 000
France	898 275 000	– 56 025 000	842 250 000
Ireland	103 275 000	– 450 000	102 825 000
Italy	984 150 000	+ 51 750 000	1 035 900 000
Cyprus	9 450 000	– 975 000	8 475 000
Latvia	5 100 000	+ 450 000	5 550 000
Lithuania	17 025 000	+ 1 725 000	18 750 000
Luxembourg	12 750 000	– 225 000	12 525 000
Hungary	78 975 000	+ 3 525 000	82 500 000
Malta	5 400 000	– 75 000	5 325 000
Netherlands	1 021 875 000	+ 39 150 000	1 061 025 000
Austria	159 300 000	– 5 550 000	153 750 000
Poland	92 625 000	—	92 625 000
Portugal	93 825 000	– 11 625 000	82 200 000
Slovenia	14 100 000	+ 1 200 000	15 300 000
Slovakia	25 125 000	+ 825 000	25 950 000
Finland	75 300 000	– 2 550 000	72 750 000
Sweden	265 350 000	+ 1 500 000	266 850 000
United Kingdom	2 112 225 000	– 346 125 000	1 766 100 000
Article 1 2 0 – Total	10 154 925 000	– 173 100 000	9 981 825 000

CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2000/597/EC, EURATOM

1 3 0 Own resources accruing from value added tax pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom

Budget 2004	Amending budget No. 8	New amount
14 324 133 088	– 744 219 325	13 579 913 763

Remarks

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(c) thereof.

If account is taken of the capped VAT bases and of the compensation arrangements for the United Kingdom, own resources accruing from value added tax are as follows at the uniform rate (0,2984 %):

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	357 992 643	– 19 898 215	338 094 428
Czech Republic	79 221 386	– 577 981	78 643 405
Denmark	242 601 029	– 18 229 489	224 371 540
Germany	3 108 020 149	– 287 617 979	2 820 402 170
Estonia	8 070 451	– 404 355	7 666 096
Greece	257 826 837	– 12 213 909	245 612 928
Spain	1 212 058 173	– 42 042 804	1 170 015 369
France	2 392 667 650	– 132 047 235	2 260 620 415
Ireland	187 707 385	– 11 678 383	176 029 002
Italy	1 610 763 161	+ 33 875 933	1 644 639 094
Cyprus	12 773 706	– 806 802	11 966 904
Latvia	8 799 143	– 482 808	8 316 335
Lithuania	17 373 912	– 2 098 817	15 275 095
Luxembourg	33 224 470	– 299 221	32 925 249
Hungary	76 726 163	– 3 920 485	72 805 678
Malta	4 653 569	– 268 907	4 384 662
Netherlands	719 788 942	– 57 074 864	662 714 078
Austria	340 329 440	– 22 422 560	317 906 880
Poland	201 349 702	– 20 352 096	180 997 606
Portugal	215 527 325	– 18 639 797	196 887 528
Slovenia	28 422 789	– 3 008 461	25 414 328
Slovakia	34 413 572	– 5 922 223	28 491 349
Finland	192 470 620	– 973 898	191 496 722
Sweden	362 108 280	– 746 099	361 362 181
United Kingdom	2 619 242 591	– 116 367 870	2 502 874 721
Article 1 3 0 – Total	14 324 133 088	– 744 219 325	13 579 913 763

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM

1 4 0 Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom

1 4 0 0 Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the reserve for loan guarantees and the reserve for emergency aid

Budget 2004	Amending budget No. 8	New amount
67 379 729 485	688 009 325	68 067 738 810

Remarks

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(d) thereof.

The rate, excluding the loan guarantee reserve and the emergency aid reserve, to be applied to the Member States' gross national income for this financial year is 0,6877 %.

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	1 923 666 811	+ 19 174 835	1 942 841 646
Czech Republic	339 142 131	+ 23 323 040	362 465 171
Denmark	1 325 824 880	+ 662 996	1 326 487 876
Germany	14 836 676 141	+ 83 529 906	14 920 206 047
Estonia	34 549 129	+ 783 684	35 332 813
Greece	1 103 741 650	+ 28 281 199	1 132 022 849
Spain	5 188 750 330	+ 203 816 510	5 392 566 840
France	11 009 857 770	+ 70 788 038	11 080 645 808
Ireland	803 564 366	+ 7 748 189	811 312 555
Italy	9 095 752 464	+ 76 903 590	9 172 656 054
Cyprus	54 683 488	+ 471 624	55 155 112
Latvia	43 448 916	+ 279 618	43 728 534
Lithuania	74 376 703	+ 3 636 610	78 013 313
Luxembourg	142 232 020	+ 9 519 495	151 751 515
Hungary	328 460 225	+ 7 099 029	335 559 254
Malta	19 921 657	+ 287 122	20 208 779
Netherlands	3 203 434 581	– 40 085 617	3 163 348 964
Austria	1 532 319 654	+ 42 032 699	1 574 352 353
Poland	861 966 328	– 27 753 623	834 212 705
Portugal	922 659 904	– 15 211 006	907 448 898
Slovenia	121 676 302	– 4 542 405	117 133 897
Slovakia	147 322 494	– 2 285 997	145 036 497
Finland	1 006 194 066	+ 5 611 077	1 011 805 143
Sweden	1 842 758 608	+ 75 010 719	1 917 769 327
United Kingdom	11 416 748 867	+ 118 927 993	11 535 676 860
Item 1 4 0 0 — Total	67 379 729 485	+ 688 009 325	68 067 738 810

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM *(cont'd)*

1 4 0 *(cont'd)*

1 4 0 2 Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the reserve for loans and loan guarantees

Budget 2004	Amending budget No. 8	New amount
221 000 000	0	221 000 000

Remarks

Council Regulation (EC, Euratom) No 2728/94 of 31 October 1994 establishing a Guarantee Fund for external actions (OJ L 293, 12.11.1994, p. 1), as last amended by Regulation (EC, Euratom) No 1149/1999 (OJ L 139, 2.6.1999, p. 1).

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1).

Council Regulation (EC) No 2040/2000 of 26 September 2000 on budgetary discipline (OJ L 244, 29.9.2000, p. 27).

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(d) and Article 6 thereof.

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Articles 26 and 45 thereof.

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	6 309 470	– 1 518	6 307 952
Czech Republic	1 112 358	+ 64 481	1 176 839
Denmark	4 348 597	– 41 802	4 306 795
Germany	48 663 087	– 220 673	48 442 414
Estonia	113 318	+ 1 399	114 717
Greece	3 620 182	+ 55 231	3 675 413
Spain	17 018 677	+ 489 724	17 508 401
France	36 111 433	– 135 172	35 976 261
Ireland	2 635 625	– 1 483	2 634 142
Italy	29 833 324	– 51 859	29 781 465
Cyprus	179 357	– 281	179 076
Latvia	142 509	– 533	141 976
Lithuania	243 949	+ 9 342	253 291
Luxembourg	466 509	+ 26 193	492 702
Hungary	1 077 323	+ 12 159	1 089 482
Malta	65 341	+ 272	65 613
Netherlands	10 507 003	– 236 350	10 270 653
Austria	5 025 883	+ 85 670	5 111 553
Poland	2 827 179	– 118 686	2 708 493
Portugal	3 026 249	– 79 975	2 946 274
Slovenia	399 088	– 18 782	380 306
Slovakia	483 206	– 12 306	470 900
Finland	3 300 234	– 15 140	3 285 094
Sweden	6 044 097	+ 182 451	6 226 548
United Kingdom	37 446 002	+ 7 638	37 453 640
Item 1 4 0 2 — Total	221 000 000	0	221 000 000

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM *(cont'd)*

1 4 0 *(cont'd)*

1 4 0 3 Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the emergency aid reserve

Budget 2004	Amending budget No. 8	New amount
221 000 000	0	221 000 000

Remarks

Conclusions of the Edinburgh European Council of 11 and 12 December 1992 concerning the creation of a reserve for emergency aid.

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1).

Council Regulation (EC) No 2040/2000 of 26 September 2000 on budgetary discipline (OJ L 244, 29.9.2000, p. 27).

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(d) and Article 6 thereof.

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Articles 26 and 45 thereof.

When the Commission considers it necessary to draw on this reserve, it convenes a three–way meeting as soon as possible in order to obtain the agreement of the two arms of the budgetary authority on the need to use the reserve and on the amount required. The reserve is drawn on by means of a transfer to the budget headings concerned.

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	6 309 470	– 1 518	6 307 952
Czech Republic	1 112 358	+ 64 481	1 176 839
Denmark	4 348 597	– 41 802	4 306 795
Germany	48 663 087	– 220 673	48 442 414
Estonia	113 318	+ 1 399	114 717
Greece	3 620 182	+ 55 231	3 675 413
Spain	17 018 677	+ 489 724	17 508 401
France	36 111 433	– 135 172	35 976 261
Ireland	2 635 625	– 1 483	2 634 142
Italy	29 833 324	– 51 859	29 781 465
Cyprus	179 357	– 281	179 076
Latvia	142 509	– 533	141 976
Lithuania	243 949	+ 9 342	253 291
Luxembourg	466 509	+ 26 193	492 702
Hungary	1 077 323	+ 12 159	1 089 482
Malta	65 341	+ 272	65 613
Netherlands	10 507 003	– 236 350	10 270 653
Austria	5 025 883	+ 85 670	5 111 553
Poland	2 827 179	– 118 686	2 708 493
Portugal	3 026 249	– 79 975	2 946 274
Slovenia	399 088	– 18 782	380 306
Slovakia	483 206	– 12 306	470 900
Finland	3 300 234	– 15 140	3 285 094
Sweden	6 044 097	+ 182 451	6 226 548
United Kingdom	37 446 002	+ 7 638	37 453 640
Item 1 4 0 3 — Total	221 000 000	0	221 000 000

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

1 5 0 Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2000/597/EC, Euratom

Budget 2004	Amending budget No. 8	New amount
0	0	0

Remarks

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Articles 4 and 5 thereof.

The breakdown of the correction is as follows:

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	234 639 250	24 631 018	259 270 268
Czech Republic	41 366 860	9 204 456	50 571 316
Denmark	161 717 483	15 300 993	177 018 476
Germany	308 843 451	– 6 753 320	302 090 131
Estonia	4 214 130	715 521	4 929 651
Greece	134 628 882	16 438 431	151 067 313
Spain	632 897 796	86 734 837	719 632 633
France	1 342 927 347	135 773 715	1 478 701 062
Ireland	98 014 760	10 254 086	108 268 846
Italy	1 109 454 362	114 627 382	1 224 081 744
Cyprus	6 670 018	1 025 250	7 695 268
Latvia	5 299 681	801 345	6 101 026
Lithuania	9 072 098	1 812 357	10 884 455
Luxembourg	17 348 750	2 902 338	20 251 088
Hungary	40 063 934	6 753 455	46 817 389
Malta	2 429 944	389 595	2 819 539
Netherlands	66 683 385	– 10 466 123	56 217 262
Austria	31 897 096	– 3 918 590	27 978 506
Poland	105 138 339	11 251 421	116 389 760
Portugal	112 541 437	8 556 708	121 098 145
Slovenia	14 841 466	1 501 112	16 342 578
Slovakia	17 969 661	2 265 901	20 235 562
Finland	122 730 516	12 293 865	135 024 381
Sweden	38 359 261	– 4 277 741	34 081 520
United Kingdom	– 4 659 749 907	– 437 818 012	– 5 097 567 919
Article 1 5 0 – Total	0	0	0

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR
CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

Article Item	Heading	Budget 2004	Amending budget No. 8	New amount
	CHAPTER 3 0			
3 0 2	***Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions***	p.m.	223 160 000	223 160 000
	CHAPTER 3 0 — TOTAL	5 469 843 706	223 160 000	5 693 003 706
	CHAPTER 3 5			
3 5 0	***Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2000***			
3 5 0 0	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2000	p.m.	0	0
	Article 3 5 0 — Total	p.m.	0	0
	CHAPTER 3 5 — TOTAL	p.m.	0	0
	Title 3 — Total	**5 469 843 706**	**223 160 000**	**5 693 003 706**
	GRAND TOTAL	**99 805 932 101**	**0**	**99 805 932 101**

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

3 0 2 Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions

Budget 2004	Amending budget No. 8	New amount
p.m.	223 160 000	223 160 000

Remarks

This article is intended to receive, once the target amount has been reached, any surplus in the Guarantee Fund in accordance with Article 15 of Regulation (EC) No 2040/2000 and Article 3 of Regulation (EC, Euratom) No 2728/94.

Council Regulation (EC, Euratom) No 2728/94 of 31 October 1994 establishing a Guarantee Fund for external actions (OJ L 293, 12.11.1994, p. 1), as last amended by Regulation (EC, Euratom) No 1149/1999 (OJ L 139, 2.6.1999, p. 1).

Council Regulation (EC) No 2040/2000 of 26 September 2000 on budgetary discipline (OJ L 244, 29.9.2000, p. 27).

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources OJ L 253, 7.10.2000, p. 42), and in particular Article 7 thereof.

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Article 4(3) thereof.

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

3 5 0 Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2000

3 5 0 0 Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2000

Budget 2004	Amending budget No. 8	New amount
p.m.	0	2

Remarks

Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of 2000.

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM *(cont'd)*

3 5 0 *(cont'd)*

3 5 0 0 *(cont'd)*

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	p.m.	– 3 078 908	– 3 078 908
Denmark	p.m.	– 16 290 924	– 16 290 924
Germany	p.m.	49 233 892	49 233 892
Greece	p.m.	– 1 603 327	– 1 603 327
Spain	p.m.	– 3 468 605	– 3 468 605
France	p.m.	16 635 782	16 635 782
Ireland	p.m.	– 1 552 469	– 1 552 469
Italy	p.m.	– 4 564 420	– 4 564 420
Luxembourg	p.m.	– 233 413	– 233 413
Netherlands	p.m.	– 9 171 563	– 9 171 563
Austria	p.m.	– 2 610 155	– 2 610 155
Portugal	p.m.	– 1 401 699	– 1 401 699
Finland	p.m.	– 2 235 647	– 2 235 647
Sweden	p.m.	– 3 881 694	– 3 881 694
United Kingdom	p.m.	– 15 776 850	– 15 776 850
Item 3 5 0 0 – Total	p.m.	0	0