FINAL ADOPTION

of amending budget No 3 of the European Union for the financial year 2009

(2009/457/EC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty establishing the European Community, and in particular Article 272(7) 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 on the Financial Regulation applicable to the general budget of the European Communities [1],

Having regard to the general budget of the European Union for the financial year 2009, as finally adopted on 18 December 2008 [2],

Having regard to the Interinstitutional Agreement of 17 May 2006 between the European Parliament, the Council and the Commission on budgetary discipline and sound financial management [3],

Having regard to preliminary draft amending budget No 3 of the European Union for the financial year 2009, which the Commission presented on 6 March 2009,

Having regard to draft amending budget No 3/2009, which the Council established on 30 March 2009,

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

Having regard to the resolution adopted by Parliament on 22 April 2009,

DECLARES:

Sole Article

The procedure under Article 272 of the Treaty establishing the European Community and Article 177 of the Treaty establishing the European Atomic Energy Community is complete and amending budget No 3 of the European Union for the financial year 2009 has been finally adopted.

Done at Strasbourg, 22 April 2009.

The President
H.-G. PÖTTERING

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(1) OJ L 248, 16.9.2002, p. 1.
(2) OJ L 69, 13.3.2009.
(3) OJ C 139, 14.6.2006, p. 1.

FINAL ADOPTION OF AMENDING BUDGET No 3 OF THE EUROPEAN UNION FOR THE 2009 FINANCIAL YEAR

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A. FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2009 pursuant to Article 1 of Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources

EXPENDITURE

Description	Budget 2009 (1)	Budget 2008 (2)	Change (%)
1. Sustainable growth	45 987 734 302	45 731 716 659	+ 0,56
2. Preservation and management of natural resources	52 566 129 680	53 217 088 053	– 1,22
3. Citizenship, freedom, security and justice	1 308 185 377	1 488 945 648	– 12,14
4. EU as a global player	8 324 169 158	7 847 128 400	+ 6,08
5. Administration	7 700 730 900	7 279 767 193	+ 5,78
6. Compensation	209 112 912	206 636 292	+ 1,20
Total expenditure (3)	**116 096 062 329**	**115 771 282 245**	**+ 0,28**

(1) The figures in this column correspond to those in the 2009 budget plus Amending Budgets No 1/2009 to No 3/2009.
(2) The figures in this column correspond to those in the 2008 budget (OJ L 71, 14.3.2008, p. 1) plus Amending Budgets No 1/2008 to No 10/2008.
(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 2009 (1)	Budget 2008 (2)	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 359 722 489	3 287 902 147	– 58,64
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	p.m.	1 528 833 290	
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)	p.m.	125 750 000	
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	2 505 428 603	
Total revenue for Titles 3 to 9	**1 359 722 489**	**7 447 914 040**	**– 81,74**
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 1 and 1 2)	19 206 100 000	16 936 300 000	+ 13,40
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	15 302 126 900	18 096 756 274	– 15,44
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	80 228 112 940	73 290 311 931	+ 9,47
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom (3)	114 736 339 840	108 323 368 205	+ 5,92
Total revenue (4)	**116 096 062 329**	**115 771 282 245**	**+ 0,28**

(1) The figures in this column correspond to those in the 2009 budget plus Amending Budgets No 1/2009 to No 3/2009.

(2) The figures in this column correspond to those in the 2008 budget (OJ L 71, 14.3.2008, p. 1) plus Amending Budgets No 1/2008 to No 10/2008.

(3) The own resources for the 2009 budget are determined on the basis of the budget forecasts adopted at the 142nd meeting of the Advisory Committee on Own Resources on 7 May 2008.

(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)(b) of Decision 2007/436/EC, Euratom

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base [1]	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 536 968 000	3 589 965 000	50	1 794 982 500	1 536 968 000	
Bulgaria	223 027 000	366 131 000	50	183 065 500	183 065 500	Bulgaria
Czech Republic	920 662 000	1 498 219 000	50	749 109 500	749 109 500	Czech Republic
Denmark	1 049 347 000	2 485 825 000	50	1 242 912 500	1 049 347 000	
Germany	11 027 669 000	25 782 215 000	50	12 891 107 500	11 027 669 000	
Estonia	106 811 000	179 147 000	50	89 573 500	89 573 500	Estonia
Ireland	1 057 387 000	1 702 611 000	50	851 305 500	851 305 500	Ireland
Greece	1 341 120 000	2 540 996 000	50	1 270 498 000	1 270 498 000	Greece
Spain	6 960 754 000	11 071 296 000	50	5 535 648 000	5 535 648 000	Spain
France	9 811 160 000	20 246 782 000	50	10 123 391 000	9 811 160 000	
Italy	6 665 384 000	16 099 280 000	50	8 049 640 000	6 665 384 000	
Cyprus	153 685 000	173 150 000	50	86 575 000	86 575 000	Cyprus
Latvia	139 214 000	252 103 000	50	126 051 500	126 051 500	Latvia
Lithuania	170 568 000	341 935 000	50	170 967 500	170 568 000	
Luxembourg	210 287 000	312 782 000	50	156 391 000	156 391 000	Luxembourg
Hungary	470 859 000	1 049 271 000	50	524 635 500	470 859 000	
Malta	44 305 000	57 829 000	50	28 914 500	28 914 500	Malta
Netherlands	2 991 782 000	6 091 676 000	50	3 045 838 000	2 991 782 000	
Austria	1 288 744 000	2 915 547 000	50	1 457 773 500	1 288 744 000	
Poland	2 077 482 000	3 785 401 000	50	1 892 700 500	1 892 700 500	Poland
Portugal	1 021 256 000	1 662 244 000	50	831 122 000	831 122 000	Portugal
Romania	603 228 000	1 440 310 000	50	720 155 000	603 228 000	
Slovenia	206 549 000	379 052 000	50	189 526 000	189 526 000	Slovenia
Slovakia	272 101 000	659 092 000	50	329 546 000	272 101 000	
Finland	836 092 000	1 986 287 000	50	993 143 500	836 092 000	
Sweden	1 517 820 000	3 604 262 000	50	1 802 131 000	1 517 820 000	
United Kingdom	9 617 309 000	19 570 323 000	50	9 785 161 500	9 617 309 000	
Total	**62 321 570 000**	**129 843 731 000**		**64 921 865 500**	**59 849 511 500**	

[1] The base to be used does not exceed 50 % of GNI.

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT own resource (1) (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	1 536 968 000	0,300	461 090 400
Bulgaria	183 065 500	0,300	54 919 650
Czech Republic	749 109 500	0,300	224 732 850
Denmark	1 049 347 000	0,300	314 804 100
Germany	11 027 669 000	0,150	1 654 150 350
Estonia	89 573 500	0,300	26 872 050
Ireland	851 305 500	0,300	255 391 650
Greece	1 270 498 000	0,300	381 149 400
Spain	5 535 648 000	0,300	1 660 694 400
France	9 811 160 000	0,300	2 943 348 000
Italy	6 665 384 000	0,300	1 999 615 200
Cyprus	86 575 000	0,300	25 972 500
Latvia	126 051 500	0,300	37 815 450
Lithuania	170 568 000	0,300	51 170 400
Luxembourg	156 391 000	0,300	46 917 300
Hungary	470 859 000	0,300	141 257 700
Malta	28 914 500	0,300	8 674 350
Netherlands	2 991 782 000	0,100	299 178 200
Austria	1 288 744 000	0,225	289 967 400
Poland	1 892 700 500	0,300	567 810 150
Portugal	831 122 000	0,300	249 336 600
Romania	603 228 000	0,300	180 968 400
Slovenia	189 526 000	0,300	56 857 800
Slovakia	272 101 000	0,300	81 630 300
Finland	836 092 000	0,300	250 827 600
Sweden	1 517 820 000	0,100	151 782 000
United Kingdom	9 617 309 000	0,300	2 885 192 700
Total	**59 849 511 500**		**15 302 126 900**

(1) For the period 2007-2013 only, the rate of call of the VAT resource for Austria shall be fixed at 0,225 %, for Germany at 0,15 % and for the Netherlands and Sweden at 0,10 %.

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom (Chapter 1 4)

Member State	1 % of gross national income	Uniform rate of 'additional base' own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	3 589 965 000		2 218 174 996
Bulgaria	366 131 000		226 225 779
Czech Republic	1 498 219 000		925 722 653
Denmark	2 485 825 000		1 535 946 690
Germany	25 782 215 000		15 930 368 302
Estonia	179 147 000		110 691 719
Ireland	1 702 611 000		1 052 012 805
Greece	2 540 996 000		1 570 035 862
Spain	11 071 296 000		6 840 755 260
France	20 246 782 000		12 510 123 519
Italy	16 099 280 000		9 947 456 409
Cyprus	173 150 000		106 986 280
Latvia	252 103 000	0,6178821 (1)	155 769 923
Lithuania	341 935 000		211 275 505
Luxembourg	312 782 000		193 262 389
Hungary	1 049 271 000		648 325 735
Malta	57 829 000		35 731 502
Netherlands	6 091 676 000		3 763 937 360
Austria	2 915 547 000		1 801 464 208
Poland	3 785 401 000		2 338 931 396
Portugal	1 662 244 000		1 027 070 759
Romania	1 440 310 000		889 941 720
Slovenia	379 052 000		234 209 433
Slovakia	659 092 000		407 241 128
Finland	1 986 287 000		1 227 291 118
Sweden	3 604 262 000		2 227 008 856
United Kingdom	19 570 323 000		12 092 151 634
Total	**129 843 731 000**		**80 228 112 940**

(1) Calculation of rate: (80 228 112 940) / (129 843 731 000) = 0,617882067329073.

TABLE 4

Calculation of the 2009 gross reduction in GNI contribution for Netherlands and Sweden and its financing, pursuant to Article 2 paragraph (5) of Decision 2007/436/EC, Euratom (Chapter 16)

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction in favour of Netherlands and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		2,76	22 973 604	22 973 604
Bulgaria		0,28	2 343 017	2 343 017
Czech Republic		1,15	9 587 695	9 587 695
Denmark		1,91	15 907 776	15 907 776
Germany		19,86	164 990 577	164 990 577
Estonia		0,14	1 146 432	1 146 432
Ireland		1,31	10 895 680	10 895 680
Greece		1,96	16 260 837	16 260 837
Spain		8,53	70 849 596	70 849 596
France		15,59	129 567 155	129 567 155
Italy		12,40	103 025 652	103 025 652
Cyprus		0,13	1 108 055	1 108 055
Latvia		0,19	1 613 307	1 613 307
Lithuania		0,26	2 188 177	2 188 177
Luxembourg		0,24	2 001 616	2 001 616
Hungary		0,81	6 714 700	6 714 700
Malta		0,04	370 071	370 071
Netherlands	– 665 837 614	4,69	38 983 040	– 626 854 574
Austria		2,25	18 657 737	18 657 737
Poland		2,92	24 224 276	24 224 276
Portugal		1,28	10 637 356	10 637 356
Romania		1,11	9 217 113	9 217 113
Slovenia		0,29	2 425 703	2 425 703
Slovakia		0,51	4 217 790	4 217 790
Finland		1,53	12 711 035	12 711 035
Sweden	– 165 083 706	2,78	23 065 096	– 142 018 610
United Kingdom		15,07	125 238 227	125 238 227
Total	**– 830 921 320**	**100,00**	**830 921 320**	**0**

EU GDP price deflator, in EUR, (spring 2008 economic forecast):
(a) 2004 EU25 = 107,4693 / (b) 2006 EU25 = 112,1704 / (c) 2006 EU27 = 112,5139 / (d) 2009 EU27 = 118,6384
Lump-sum for Netherlands: in 2009 prices:
605 000 000 EUR × [(b/a) × (d/c)] = 665 837 614 EUR
Lump-sum for Sweden: in 2009 prices:
150 000 000 EUR × [(b/a) × (d/c)] = 165 083 706 EUR

TABLE 5

Correction of budgetary imbalances for the United Kingdom for 2008 pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)

Description	Coefficient (1) (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,5798	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,4338	
3. (1) – (2)	9,1460	
4. Total allocated expenditure		**109 143 810 077**
5. Enlargement related expenditure (2)		6 006 470 758
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		103 137 339 318
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 225 734 850
8. United Kingdom's advantage (3)		– 105 381 521
9. Core United Kingdom's correction = (7) – (8)		6 331 116 370
10. Windfall gains deriving from traditional own resources (4)		– 23 555 354
11. Correction for the United Kingdom = (9) – (10)		6 354 671 724

(1) Rounded percentages.

(2) The amount of enlargement-related expenditure is the sum of the following 2 elements: (1) pre-accession expenditure (PAE), which corresponds to the sum, as adjusted by applying the EU-27 GDP deflator for 2007, of payments made under 2003 appropriations to the 10 new Member States which joined the EU on 1.5.2004 (as adjusted by applying the EU-25 GDP deflator for 2004, 2005 and 2006) as well as of payments made under 2006 appropriations to Bulgaria and Romania, and (2) 20 % of total allocated expenditure in Member States that have acceded to the EU after 30 April 2004, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. This amount is deducted from total allocated expenditure.

(3) The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT, the introduction of the GNP/GNI-based own resource, the removal of the frozen rate and subsequent fixation of the VAT uniform rate of call at 0,3 %, as well as the reduced VAT uniform rate of call granted, for the period 2007-2013 only, to Germany, the Netherlands, Austria and Sweden (respectively 0,15 %, 0,10 %, 0,225 % and 0,10 %).

(4) These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to EUR — 6 354 671 724 (Chapter 1 5)

Member State	Percentage share of GNI base	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	2,76	3,26	4,99		1,30	4,56	289 752 905
Bulgaria	0,28	0,33	0,51		0,13	0,47	29 551 130
Czech Republic	1,15	1,36	2,08		0,54	1,90	120 924 106
Denmark	1,91	2,25	3,46		0,90	3,16	200 635 665
Germany	19,86	23,38	0,00	– 17,54	0,00	5,85	371 434 773
Estonia	0,14	0,16	0,25		0,07	0,23	14 459 295
Ireland	1,31	1,54	2,37		0,62	2,16	137 420 973
Greece	1,96	2,30	3,54		0,92	3,23	205 088 621
Spain	8,53	10,04	15,40		4,02	14,06	893 585 363
France	15,59	18,36	28,17		7,36	25,72	1 634 156 294
Italy	12,40	14,60	22,40		5,85	20,45	1 299 403 517
Cyprus	0,13	0,16	0,24		0,06	0,22	13 975 266
Latvia	0,19	0,23	0,35		0,09	0,32	20 347 713
Lithuania	0,26	0,31	0,48		0,12	0,43	27 598 224
Luxembourg	0,24	0,28	0,44		0,11	0,40	25 245 230
Hungary	0,81	0,95	1,46		0,38	1,33	84 688 659
Malta	0,04	0,05	0,08		0,02	0,07	4 667 489
Netherlands	4,69	5,52	0,00	– 4,14	0,00	1,38	87 760 508
Austria	2,25	2,64	0,00	– 1,98	0,00	0,66	42 003 200
Poland	2,92	3,43	5,27		1,38	4,81	305 526 916
Portugal	1,28	1,51	2,31		0,60	2,11	134 162 876
Romania	1,11	1,31	2,00		0,52	1,83	116 250 160
Slovenia	0,29	0,34	0,53		0,14	0,48	30 594 008
Slovakia	0,51	0,60	0,92		0,24	0,84	53 196 569
Finland	1,53	1,80	2,76		0,72	2,52	160 317 003
Sweden	2,78	3,27	0,00	– 2,45	0,00	0,82	51 925 261
United Kingdom	15,07	0,00	0,00		0,00	0,00	0
Total	**100,00**	**100,00**	**100,00**	**– 26,11**	**26,11**	**100,00**	**6 354 671 724**

The calculations are made to 15 decimal places.

TABLE 7.1

Adjustment relating to the implementation of the Own Resources Decision 2007/436/EC, Euratom for the year 2007 pursuant to Article 11, 4th paragraph thereof (Chapter 37)

Member State	Total own resources for 2007 (ORD 2000/597/EC)	VAT adjustment	GNI adjustment	Gross reduction	Adjustment relating to 2007	Total own resources for 2007 (ORD 2007/436/EC)
	(1)	(2)	(3)	(4)	(5) = (2) + (3) + (4)	(6) = (1) + (5)
Belgium	4 227 632 577	– 49 110 001	119 433 720	21 698 582	92 022 301	4 319 654 878
Bulgaria	279 464 490	– 4 893 525	10 031 892	1 822 583	6 960 950	286 425 440
Czech Republic	1 166 236 942	– 20 587 169	42 204 393	7 667 646	29 284 870	1 195 521 812
Denmark	2 152 881 004	– 33 318 257	83 470 326	15 164 793	65 316 862	2 218 197 866
Germany	20 989 760 114	– 1 868 595 728	868 989 211	157 876 965	– 841 729 552	20 148 030 562
Estonia	161 027 687	– 2 559 165	5 246 374	953 155	3 640 364	164 668 051
Ireland	1 555 346 554	– 28 521 057	58 469 130	10 622 605	40 570 678	1 595 917 232
Greece	1 912 294 978	– 35 969 041	73 737 750	13 396 590	51 165 299	1 963 460 277
Spain	9 755 840 606	– 180 344 390	369 712 096	67 168 870	256 536 576	10 012 377 182
France	16 640 655 478	– 320 782 802	672 790 442	122 231 797	474 239 437	17 114 894 915
Italy	13 754 335 167	– 211 607 460	550 668 233	100 044 774	439 105 547	14 193 440 714
Cyprus	165 353 541	– 2 639 367	5 410 792	983 027	3 754 452	169 107 993
Latvia	184 669 749	– 3 340 096	6 847 310	1 244 011	4 751 225	189 420 974
Lithuania	258 012 027	– 4 282 818	9 480 071	1 722 328	6 919 581	264 931 608
Luxembourg	268 380 958	– 5 295 301	10 855 547	1 972 223	7 532 469	275 913 427
Hungary	870 246 948	– 13 621 962	33 711 084	6 124 591	26 213 713	896 460 661
Malta	53 659 910	– 896 184	1 837 207	333 782	1 274 805	54 934 715
Netherlands	6 009 567 553	– 632 537 004	200 220 582	– 601 681 032	– 1 033 997 454	4 975 570 099
Austria	2 251 083 089	– 129 827 805	95 771 054	17 399 575	– 16 657 176	2 234 425 913
Poland	2 670 179 333	– 50 334 879	103 188 203	18 747 115	71 600 439	2 741 779 772
Portugal	1 393 587 774	– 27 131 211	55 619 900	10 104 960	38 593 649	1 432 181 423
Romania	1 078 417 771	– 17 007 833	41 351 618	7 512 715	31 856 500	1 110 274 271
Slovenia	297 197 340	– 5 538 643	11 354 405	2 062 855	7 878 617	305 075 957
Slovakia	486 815 349	– 8 031 544	18 515 627	3 363 898	13 847 981	500 663 330
Finland	1 564 911 952	– 26 942 006	63 895 320	11 608 429	48 561 743	1 613 473 695
Sweden	2 908 628 252	– 337 565 799	120 921 053	– 136 227 122	– 352 871 868	2 555 756 384
United Kingdom	13 147 018 195	– 361 467 829	749 015 536	136 080 285	523 627 992	13 670 646 187
Total	**106 203 205 338**	**– 4 382 748 876**	**4 382 748 876**	**0**	**0**	**106 203 205 338**
2007 GNI uniform rate: GNI-based own resource / 1 % of EU 27 GNI base = 75 535 825 263 / 120 405 880 000 = 0,627343326281075						

TABLE 7.2

Adjustment relating to the implementation of the Own Resources Decision 2007/436/EC, Euratom for the year 2008 pursuant to Article 11, 4th paragraph thereof (Chapter 37)

Member State	Total own resources for 2008 (ORD 2000/597/EC)	VAT adjustment	GNI adjustment	UK Correction adjustment	Gross reduction	Adjustment relating to 2008	Total own resources for 2008 (ORD 2007/436/EC)
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (3) + (4) + (5)	(7) = (1) + (6)
Belgium	4 488 839 886	– 18 080 290	90 147 833	17 770 661	22 729 356	112 567 560	4 601 407 446
Bulgaria	343 568 585	– 2 014 002	8 569 315	1 689 252	2 160 618	10 405 183	353 973 768
Czech Republic	1 290 819 017	– 8 135 219	34 614 292	6 823 445	8 727 449	42 029 967	1 332 848 984
Denmark	2 272 696 879	– 12 367 213	62 529 414	12 326 297	15 765 807	78 254 305	2 350 951 184
Germany	21 572 352 511	– 1 734 939 111	652 832 921	22 879 677	164 601 538	– 894 624 975	20 677 727 536
Estonia	166 343 851	– 986 010	4 195 342	827 020	1 057 789	5 094 141	171 437 992
Ireland	1 552 005 577	– 9 882 730	42 049 725	8 289 177	10 602 176	51 058 348	1 603 063 925
Greece	2 207 815 971	– 14 517 143	61 768 546	12 176 309	15 573 966	75 001 678	2 282 817 649
Spain	10 039 010 221	– 65 034 926	276 715 110	54 548 292	69 769 357	335 997 833	10 375 008 054
France	17 582 562 799	– 116 277 087	509 355 672	100 408 258	128 426 011	621 912 854	18 204 475 653
Italy	14 187 384 761	– 78 922 659	406 573 752	80 147 064	102 511 168	510 309 325	14 697 694 086
Cyprus	176 314 844	– 992 557	4 223 200	832 511	1 064 813	5 127 967	181 442 811
Latvia	215 208 514	– 1 382 462	5 882 195	1 159 546	1 483 103	7 142 382	222 350 896
Lithuania	304 401 017	– 1 885 729	8 060 421	1 588 935	2 032 308	9 795 935	314 196 952
Luxembourg	265 454 052	– 1 807 876	7 692 276	1 516 363	1 939 486	9 340 249	274 794 301
Hungary	912 105 763	– 5 461 854	25 370 730	5 001 281	6 396 830	31 306 987	943 412 750
Malta	55 668 537	– 335 097	1 425 793	281 064	359 491	1 731 251	57 399 788
Netherlands	6 209 281 363	– 608 921 442	151 264 862	5 301 343	– 622 359 979	– 1 074 715 216	5 134 566 147
Austria	2 278 917 858	– 108 496 862	73 155 810	2 563 874	18 445 085	– 14 332 093	2 264 585 765
Poland	3 224 353 288	– 20 569 918	87 522 314	17 253 097	22 067 373	106 272 866	3 330 626 154
Portugal	1 465 664 361	– 9 782 158	41 621 803	8 204 822	10 494 282	50 538 749	1 516 203 110
Romania	1 216 461 901	– 6 652 435	32 958 395	6 497 022	8 309 940	41 112 922	1 257 574 823
Slovenia	377 677 702	– 2 153 908	9 164 595	1 806 598	2 310 708	11 127 993	388 805 695
Slovakia	559 923 861	– 2 943 160	15 100 737	2 976 778	3 807 413	18 941 768	578 865 629
Finland	1 671 149 086	– 9 761 237	49 371 904	9 732 584	12 448 348	61 791 599	1 732 940 685
Sweden	2 931 774 946	– 306 341 256	89 404 305	3 133 331	– 141 218 203	– 355 021 823	2 576 753 123
United Kingdom	10 755 611 054	– 120 483 608	517 556 687	– 385 734 601	130 493 767	141 832 245	10 897 443 299
Total	**108 323 368 205**	**– 3 269 127 949**	**3 269 127 949**	**0**	**0**	**0**	**108 323 368 205**

2008 GNI uniform rate: GNI-based own resource / 1 % of EU 27 GNI base = 76 559 439 880 / 125 563 242 000 = 0,609728123139732

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TABLE 8

Summary of financing (1) of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments							Total own resources (2)
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	p.m. Collection costs (25 % of gross TOR)	VAT-based own resource	GNI-based own resource	Reduction in favour of Netherlands and Sweden	United Kingdom correction	Adjustments relating to 2007 and 2008	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9)	(10) = (5) + (6) + (7) + (8) + (9)	(11)	(12) = (3) + (10)
Belgium	6 900 000	1 983 300 000	1 990 200 000	663 400 000	461 090 400	2 218 174 996	22 973 604	289 752 905	204 589 861	3 196 581 766	3,35	5 186 781 766
Bulgaria	400 000	85 100 000	85 500 000	28 500 000	54 919 650	226 225 779	2 343 017	29 551 130	17 366 133	330 405 709	0,35	415 905 709
Czech Republic	3 400 000	243 600 000	247 000 000	82 333 333	224 732 850	925 722 653	9 587 695	120 924 106	71 314 837	1 352 282 141	1,42	1 599 282 141
Denmark	3 500 000	364 800 000	368 300 000	122 766 667	314 804 100	1 535 946 690	15 907 776	200 635 665	143 571 167	2 210 865 398	2,31	2 579 165 398
Germany	28 700 000	3 554 700 000	3 583 400 000	1 194 466 662	1 654 150 350	15 930 368 302	164 990 577	371 434 773	– 1 736 354 527	16 384 589 475	17,15	19 967 989 475
Estonia	8 600 000	28 300 000	36 900 000	12 300 000	26 872 050	110 691 719	1 146 432	14 459 295	8 734 505	161 904 001	0,17	198 804 001
Ireland	0	259 400 000	259 400 000	86 466 667	255 391 650	1 052 012 805	10 895 680	137 420 973	91 629 026	1 547 350 134	1,62	1 806 750 134
Greece	1 400 000	268 000 000	269 400 000	89 800 000	381 149 400	1 570 035 862	16 260 837	205 088 621	126 166 977	2 298 701 697	2,41	2 568 101 697
Spain	6 500 000	1 439 700 000	1 446 200 000	482 066 667	1 660 694 400	6 840 755 260	70 849 596	893 585 363	592 534 409	10 058 419 028	10,53	11 504 619 028
France	32 700 000	1 424 400 000	1 457 100 000	485 700 000	2 943 348 000	12 510 123 519	129 567 155	1 634 156 294	1 096 152 291	18 313 347 259	19,17	19 770 447 259
Italy	4 700 000	1 909 800 000	1 914 500 000	638 166 667	1 999 615 200	9 947 456 409	103 025 652	1 299 403 517	949 414 872	14 298 915 650	14,97	16 213 415 650
Cyprus	3 800 000	45 800 000	49 600 000	16 533 334	25 972 500	106 986 280	1 108 055	13 975 266	8 882 419	156 924 520	0,16	206 524 520
Latvia	800 000	33 400 000	34 200 000	11 400 000	37 815 450	155 769 923	1 613 307	20 347 713	11 893 607	227 440 000	0,24	261 640 000
Lithuania	900 000	52 900 000	53 800 000	17 933 333	51 170 400	211 275 505	2 188 177	27 598 224	16 715 516	308 947 822	0,32	362 747 822
Luxembourg	0	22 700 000	22 700 000	7 566 667	46 917 300	193 262 389	2 001 616	25 245 230	16 872 718	284 299 253	0,30	306 999 253
Hungary	2 900 000	135 800 000	138 700 000	46 233 334	141 257 700	648 325 735	6 714 700	84 688 659	57 520 700	938 507 494	0,98	1 077 207 494
Malta	200 000	9 900 000	10 100 000	3 366 667	8 674 350	35 731 502	370 071	4 667 489	3 006 056	52 449 468	0,05	62 549 468
Netherlands	7 300 000	2 108 700 000	2 116 000 000	705 333 333	299 178 200	3 763 937 360	– 626 854 574	87 760 508	– 2 108 712 670	1 415 308 824	1,48	3 531 308 824
Austria	3 200 000	242 300 000	245 500 000	81 833 334	289 967 400	1 801 464 208	18 657 737	42 003 200	– 30 989 269	2 121 103 276	2,22	2 366 603 276
Poland	14 000 000	462 000 000	476 000 000	158 666 667	567 810 150	2 338 931 396	24 224 276	305 526 916	177 873 305	3 414 366 043	3,57	3 890 366 043
Portugal	200 000	160 300 000	160 500 000	53 500 000	249 336 600	1 027 070 759	10 637 356	134 162 876	89 132 398	1 510 339 989	1,58	1 670 839 989
Romania	1 100 000	244 400 000	245 500 000	81 833 334	180 968 400	889 941 720	9 217 113	116 250 160	72 969 422	1 269 346 815	1,33	1 514 846 815
Slovenia	0	106 600 000	106 600 000	35 533 333	56 857 800	234 209 433	2 425 703	30 594 008	19 006 610	343 093 554	0,36	449 693 554
Slovakia	2 300 000	115 900 000	118 200 000	39 400 000	81 630 300	407 241 128	4 217 790	53 196 569	32 789 749	579 075 536	0,61	697 275 536
Finland	800 000	166 700 000	167 500 000	55 833 334	250 827 600	1 227 291 118	12 711 035	160 317 003	110 353 342	1 761 500 098	1,84	1 929 000 098
Sweden	2 800 000	493 300 000	496 100 000	165 366 667	151 782 000	2 227 008 856	– 142 018 610	51 925 261	– 707 893 691	1 580 803 816	1,65	2 076 903 816
United Kingdom	9 700 000	3 097 500 000	3 107 200 000	1 035 733 333	2 885 192 700	12 092 151 634	125 238 227	– 6 354 671 724	665 460 237	9 413 371 074	9,85	12 520 571 074
Total	**146 800 000**	**19 059 300 000**	**19 206 100 000**	**6 402 033 333**	**15 302 126 900**	**80 228 112 940**	**0**	**0**	**0**	**95 530 239 840**	**100,00**	**114 736 339 840**

(1) p.m. (own resources + other revenue = total revenue = total expenditure); (114 736 339 840 + 1 359 722 489 = 116 096 062 329 = 116 096 062 329).

(2) Total own resources as percentage of GNI: (114 736 339 840) / (12 984 373 100 000) = 0,88 %; own resources ceiling as percentage of GNI: 1,24 %.

B. **GENERAL STATEMENT OF REVENUE BY BUDGET HEADING**

REVENUE

Title Chapter	Heading	Budget 2009	Amending budget No 3	New amount
1	OWN RESOURCES	114 736 339 840	0	114 736 339 840
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	—	p.m.
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER COMMUNITY BODIES	1 119 618 489		1 119 618 489
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	76 894 000		76 894 000
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH COMMUNITY AGREEMENTS AND PROGRAMMES	10 000 000		10 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	123 000 000		123 000 000
8	BORROWING AND LENDING OPERATIONS	p.m.		p.m.
9	MISCELLANEOUS REVENUE	30 210 000		30 210 000
	Total	**116 096 062 329**	**0**	**116 096 062 329**

TITLE 1

OWN RESOURCES

Title Chapter	Heading	Budget 2009	Amending budget No 3	New amount
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)	1 403 500 000	– 1 403 500 000	—
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM)	146 800 000	—	146 800 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM	17 655 800 000	1 403 500 000	19 059 300 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	19 616 117 308	– 4 313 990 408	15 302 126 900
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	75 914 122 532	4 313 990 408	80 228 112 940
1 5	CORRECTION OF BUDGETARY IMBALANCES	0	0	0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN		0	0
	Title 1 — Total	**114 736 339 840**	**0**	**114 736 339 840**

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)

Title Chapter Article Item	Heading	Budget 2009	Amending budget No 3	New amount
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)	1 403 500 000	– 1 403 500 000	—
	Article 1 0 0 — Subtotal	1 403 500 000	– 1 403 500 000	—
	Chapter 1 0 — Total	**1 403 500 000**	**– 1 403 500 000**	**—**

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 2009	Amending budget No 3	New amount
1 403 500 000	– 1 403 500 000	—

Remarks

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.

Figures are net of collection costs.

Legal basis

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.

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) *(cont'd)*

1 0 0 *(cont'd)*

1 0 0 0 *(cont'd)*

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	17 000 000	– 17 000 000	—
Bulgaria	16 900 000	– 16 900 000	—
Czech Republic	3 900 000	– 3 900 000	—
Denmark	34 600 000	– 34 600 000	—
Germany	171 800 000	– 171 800 000	—
Estonia	900 000	– 900 000	—
Ireland	700 000	– 700 000	—
Greece	8 300 000	– 8 300 000	—
Spain	37 700 000	– 37 700 000	—
France	113 100 000	– 113 100 000	—
Italy	150 700 000	– 150 700 000	—
Cyprus	4 100 000	– 4 100 000	—
Latvia	1 500 000	– 1 500 000	—
Lithuania	3 000 000	– 3 000 000	—
Luxembourg	700 000	– 700 000	—
Hungary	5 100 000	– 5 100 000	—
Malta	1 500 000	– 1 500 000	—
Netherlands	249 200 000	– 249 200 000	—
Austria	2 600 000	– 2 600 000	—
Poland	41 300 000	– 41 300 000	—
Portugal	21 300 000	– 21 300 000	—
Romania	35 100 000	– 35 100 000	—
Slovenia	500 000	– 500 000	—
Slovakia	1 300 000	– 1 300 000	—
Finland	8 400 000	– 8 400 000	—
Sweden	22 400 000	– 22 400 000	—
United Kingdom	449 900 000	– 449 900 000	—
Item 1 0 0 0 — Total	1 403 500 000	– 1 403 500 000	—

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM)

Title Chapter Article Item	Heading	Budget 2009	Amending budget No 3	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM)			
1 1 0	***Production levies related to the marketing year 2005/2006 and previous years***	p.m.	—	p.m.
	Article 1 1 0 — Subtotal	p.m.	—	p.m.
1 1 1	***Sugar storage levies***	14 200 000	—	14 200 000
	Article 1 1 1 — Subtotal	14 200 000	—	14 200 000
1 1 3	***Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose***	p.m.	—	p.m.
	Article 1 1 3 — Subtotal	p.m.	—	p.m.
1 1 7	***Production charge***	132 600 000	—	132 600 000
	Article 1 1 7 — Subtotal	132 600 000	—	132 600 000
1 1 8	***One-off amounts on additional sugar quotas and supplementary isoglucose quotas***	p.m.	—	p.m.
	Article 1 1 8 — Subtotal	p.m.	—	p.m.
1 1 9	***Surplus amount***	p.m.	—	p.m.
	Article 1 1 9 — Subtotal	p.m.	—	p.m.
	Chapter 1 1 — Total	**146 800 000**	**—**	**146 800 000**

1 1 0 ***Production levies related to the marketing year 2005/2006 and previous years***

Budget 2009	Amending budget No 3	New amount
p.m.	—	p.m.

Remarks

Former Article 1 1 0 (joining of former Articles 1 1 0, 1 1 2, 1 1 5 and 1 1 6)

The common organisation of the market in the sugar sector provides that sugar, isoglucose and inulin syrup producers pay basic and B production levies. These levies are intended to cover market support expenditure.

However, the application of a ceiling to the levies as provided for in Article 15 of Regulation (EC) No 1260/2001 may lead to their not fully covering the estimated total loss due to the existence of an exportable surplus calculated in accordance with paragraphs 1 and 2 of the said Article. The complementary levy will then have to be paid by the producers in accordance with Article 16 of Regulation (EC) No 1260/2001.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) *(cont'd)*

1 1 0 *(cont'd)*

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	p.m.	—	p.m.
Bulgaria	—	—	—
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	—	—	—
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	—	—	—
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	—	—	—
Hungary	p.m.	—	p.m.
Malta	—	—	—
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	—	—	—
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Article 1 1 0 — Total	p.m.	—	p.m.

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) *(cont'd)*

1 1 1 ***Sugar storage levies***

Budget 2009	Amending budget No 3	New amount
14 200 000	—	14 200 000

Remarks

This Article is intended for recording the income charged by new Member States in the event of non-elimination of sugar stocks considered surplus within the meaning of Commission Regulation (EC) No 60/2004 of 14 January 2004 laying down transitional measures in the sugar sector by reason of the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia (OJ L 9, 15.1.2004, p. 8).

It is also intended to record revenue from the outstanding sugar storage levies as Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1) abolished the storage levy.

This Article also covers the outstanding amounts due pursuant to Article 5 of Commission Regulation (EEC) No 65/82 of 13 January 1982 laying down detailed rules for carrying forward sugar to the following marketing year (OJ L 9, 14.1.1982, p. 14) when the obligation to store sugar carried forward is not complied with and the amounts due according to Council Regulation (EEC) No 1789/81 of 30 June 1981 laying down general rules concerning the system of minimum stocks in the sugar sector (OJ L 177, 1.7.1981, p. 39) when the general rules concerning the system of minimum stocks in the sugar sector are not complied with.

Figures are net of collection costs.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	p.m.	—	p.m.
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	8 600 000	—	8 600 000
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	3 800 000	—	3 800 000
Latvia	800 000	—	800 000
Lithuania	p.m.	—	p.m.
Luxembourg	—	—	—
Hungary	p.m.	—	p.m.
Malta	200 000	—	200 000
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	p.m.	—	p.m.
Slovenia	p.m.	—	p.m.
Slovakia	800 000	—	800 000
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Article 1 1 1 — Total	14 200 000	—	14 200 000

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) *(cont'd)*

1 1 3 ***Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose***

Budget 2009	Amending budget No 3	New amount
p.m.	—	p.m.

Remarks

Former Article 1 1 3 (joining of former Articles 1 1 3 and 1 1 4)

Amounts corresponding to charges levied on non-exported C sugar, C isoglucose and C inulin syrup production. They also comprise the charges levied on substituted C sugar and C isoglucose.

Figures are net of collection costs.

Legal basis

Commission Regulation (EEC) No 2670/81 of 14 September 1981 laying down detailed implementing rules in respect of sugar production in excess of the quota (OJ L 262, 16.9.1981, p. 14).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	p.m.	—	p.m.
Bulgaria	—	—	—
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	—	—	—
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	—	—	—
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	—	—	—
Hungary	p.m.	—	p.m.
Malta	—	—	—
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	—	—	—
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Article 1 1 3 — Total	p.m.	—	p.m.

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) *(cont'd)*

1 1 7 ***Production charge***

Budget 2009	Amending budget No 3	New amount
132 600 000	—	132 600 000

Remarks

Under the common organisation of the markets in the sugar sector, a production charge is levied on undertakings producing sugar, isoglucose or inulin syrup.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Article 16 thereof.

Commission Regulation (EC) No 952/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards the management of the Community market in sugar and the quota system (OJ L 178, 1.7.2006, p. 39).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1), and in particular Article 51 thereof.

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	6 900 000	—	6 900 000
Bulgaria	400 000	—	400 000
Czech Republic	3 400 000	—	3 400 000
Denmark	3 500 000	—	3 500 000
Germany	28 700 000	—	28 700 000
Estonia	—	—	—
Ireland	p.m.	—	p.m.
Greece	1 400 000	—	1 400 000
Spain	6 500 000	—	6 500 000
France	32 700 000	—	32 700 000
Italy	4 700 000	—	4 700 000
Cyprus	—	—	—
Latvia	p.m.	—	p.m.
Lithuania	900 000	—	900 000
Luxembourg	—	—	—
Hungary	2 900 000	—	2 900 000
Malta	—	—	—
Netherlands	7 300 000	—	7 300 000
Austria	3 200 000	—	3 200 000
Poland	14 000 000	—	14 000 000
Portugal	200 000	—	200 000
Romania	1 100 000	—	1 100 000
Slovenia	p.m.	—	p.m.
Slovakia	1 500 000	—	1 500 000
Finland	800 000	—	800 000
Sweden	2 800 000	—	2 800 000
United Kingdom	9 700 000	—	9 700 000
Article 1 1 7 — Total	132 600 000	—	132 600 000

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) *(cont'd)*

1 1 8 One-off amounts on additional sugar quotas and supplementary isoglucose quotas

Budget 2009	Amending budget No 3	New amount
p.m.	—	p.m.

Remarks

A one-off amount is levied on additional sugar quotas or supplementary isoglucose quotas which have been allocated to undertakings in accordance with Article 58 of Council Regulation (EC) No 1234/2007.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Articles 8 and 9 (2) and (3) thereof.

Commission Regulation (EC) No 952/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards the management of the Community market in sugar and the quota system (OJ L 178, 1.7.2006, p. 39).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1).

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	p.m.	—	p.m.
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	—	—	—
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	—	—	—
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	—	—	—
Hungary	p.m.	—	p.m.
Malta	—	—	—
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	p.m.	—	p.m.
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Article 1 1 8 — Total	p.m.	—	p.m.

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) *(cont'd)*

1 1 9 ***Surplus amount***

Budget 2009	Amending budget No 3	New amount
p.m.	—	p.m.

Remarks

A surplus amount shall be levied and charged by the Member States to the undertakings concerned located on its territory in accordance with Article 64 of Council Regulation (EC) No 1234/2007.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Article 15 thereof.

Commission Regulation (EC) No 967/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards sugar production in excess of the quota (OJ L 176, 30.6.2006, p. 22).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1).

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	p.m.	—	p.m.
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	—	—	—
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	—	—	—
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	—	—	—
Hungary	p.m.	—	p.m.
Malta	—	—	—
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	p.m.	—	p.m.
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Article 1 1 9 — Total	p.m.	—	p.m.

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM

Title Chapter Article Item	Heading	Budget 2009	Amending budget No 3	New amount
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM			
1 2 0	***Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom***	17 655 800 000	1 403 500 000	19 059 300 000
	Article 1 2 0 — Subtotal	17 655 800 000	1 403 500 000	19 059 300 000
	Chapter 1 2 — Total	**17 655 800 000**	**1 403 500 000**	**19 059 300 000**

1 2 0 ***Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom***

Budget 2009	Amending budget No 3	New amount
17 655 800 000	1 403 500 000	19 059 300 000

Remarks

New content for former Article 1 2 0 in 2009 (joining of duties of former Articles 1 0 0 and 1 2 0).

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.

Figures are net of collection costs.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM *(cont'd)*

1 2 0 *(cont'd)*

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	1 966 300 000	17 000 000	1 983 300 000
Bulgaria	68 200 000	16 900 000	85 100 000
Czech Republic	239 700 000	3 900 000	243 600 000
Denmark	330 200 000	34 600 000	364 800 000
Germany	3 382 900 000	171 800 000	3 554 700 000
Estonia	27 400 000	900 000	28 300 000
Ireland	258 700 000	700 000	259 400 000
Greece	259 700 000	8 300 000	268 000 000
Spain	1 402 000 000	37 700 000	1 439 700 000
France	1 311 300 000	113 100 000	1 424 400 000
Italy	1 759 100 000	150 700 000	1 909 800 000
Cyprus	41 700 000	4 100 000	45 800 000
Latvia	31 900 000	1 500 000	33 400 000
Lithuania	49 900 000	3 000 000	52 900 000
Luxembourg	22 000 000	700 000	22 700 000
Hungary	130 700 000	5 100 000	135 800 000
Malta	8 400 000	1 500 000	9 900 000
Netherlands	1 859 500 000	249 200 000	2 108 700 000
Austria	239 700 000	2 600 000	242 300 000
Poland	420 700 000	41 300 000	462 000 000
Portugal	139 000 000	21 300 000	160 300 000
Romania	209 300 000	35 100 000	244 400 000
Slovenia	106 100 000	500 000	106 600 000
Slovakia	114 600 000	1 300 000	115 900 000
Finland	158 300 000	8 400 000	166 700 000
Sweden	470 900 000	22 400 000	493 300 000
United Kingdom	2 647 600 000	449 900 000	3 097 500 000
Article 1 2 0 — Total	17 655 800 000	1 403 500 000	19 059 300 000

CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM

Title Chapter Article Item	Heading	Budget 2009	Amending budget No 3	New amount
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM			
1 3 0	***Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom***	19 616 117 308	– 4 313 990 408	15 302 126 900
	Article 1 3 0 — Subtotal	19 616 117 308	– 4 313 990 408	15 302 126 900
	Chapter 1 3 — Total	**19 616 117 308**	**– 4 313 990 408**	**15 302 126 900**

1 3 0 ***Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom***

Budget 2009	Amending budget No 3	New amount
19 616 117 308	– 4 313 990 408	15 302 126 900

Remarks

The applied uniform rate valid for all Member States to the harmonised VAT assessment bases determined according to Community rules is fixed at 0,30 %. The assessment base to be taken into account for this purpose shall not exceed 50 % of GNI for each Member State. For the period 2007-2013 only, the rate of call of the VAT-based own resource for Austria shall be fixed at 0,225 %, for Germany at 0,15 % and for the Netherlands and Sweden at 0,10 %.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Articles 2(1)(b) and 2(4) thereof.

CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM *(cont'd)*

1 3 0 *(cont'd)*

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	503 752 559	– 42 662 159	461 090 400
Bulgaria	60 001 063	– 5 081 413	54 919 650
Czech Republic	245 526 145	– 20 793 295	224 732 850
Denmark	343 931 192	– 29 127 092	314 804 100
Germany	3 614 399 571	– 1 960 249 221	1 654 150 350
Estonia	29 358 373	– 2 486 323	26 872 050
Ireland	279 021 635	– 23 629 985	255 391 650
Greece	416 415 058	– 35 265 658	381 149 400
Spain	1 814 349 321	– 153 654 921	1 660 694 400
France	3 215 679 805	– 272 331 805	2 943 348 000
Italy	2 184 628 599	– 185 013 399	1 999 615 200
Cyprus	28 375 593	– 2 403 093	25 972 500
Latvia	41 314 306	– 3 498 856	37 815 450
Lithuania	55 904 916	– 4 734 516	51 170 400
Luxembourg	51 258 300	– 4 341 000	46 917 300
Hungary	154 327 498	– 13 069 798	141 257 700
Malta	9 476 940	– 802 590	8 674 350
Netherlands	980 578 541	– 681 400 341	299 178 200
Austria	422 395 319	– 132 427 919	289 967 400
Poland	620 346 501	– 52 536 351	567 810 150
Portugal	272 406 344	– 23 069 744	249 336 600
Romania	197 712 411	– 16 744 011	180 968 400
Slovenia	62 118 540	– 5 260 740	56 857 800
Slovakia	89 183 103	– 7 552 803	81 630 300
Finland	274 035 299	– 23 207 699	250 827 600
Sweden	497 476 661	– 345 694 661	151 782 000
United Kingdom	3 152 143 715	– 266 951 015	2 885 192 700
Article 1 3 0 — Total	19 616 117 308	– 4 313 990 408	15 302 126 900

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM

Title Chapter Article Item	Heading	Budget 2009	Amending budget No 3	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM			
1 4 0	***Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom***	75 914 122 532	4 313 990 408	80 228 112 940
	Article 1 4 0 — Subtotal	75 914 122 532	4 313 990 408	80 228 112 940
	Chapter 1 4 — Total	**75 914 122 532**	**4 313 990 408**	**80 228 112 940**

1 4 0 ***Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom***

Budget 2009	Amending budget No 3	New amount
75 914 122 532	4 313 990 408	80 228 112 940

Remarks

The rate to be applied to the Member States' gross national income for this financial year is 0,6179 %.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(c) thereof.

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM *(cont'd)*

1 4 0 *(cont'd)*

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	2 098 900 276	119 274 720	2 218 174 996
Bulgaria	214 061 267	12 164 512	226 225 779
Czech Republic	875 945 106	49 777 547	925 722 653
Denmark	1 453 356 448	82 590 242	1 535 946 690
Germany	15 073 767 623	856 600 679	15 930 368 302
Estonia	104 739 653	5 952 066	110 691 719
Ireland	995 444 440	56 568 365	1 052 012 805
Greece	1 485 612 591	84 423 271	1 570 035 862
Spain	6 472 917 211	367 838 049	6 840 755 260
France	11 837 434 721	672 688 798	12 510 123 519
Italy	9 412 566 207	534 890 202	9 947 456 409
Cyprus	101 233 461	5 752 819	106 986 280
Latvia	147 393 932	8 375 991	155 769 923
Lithuania	199 914 892	11 360 613	211 275 505
Luxembourg	182 870 370	10 392 019	193 262 389
Hungary	613 464 252	34 861 483	648 325 735
Malta	33 810 164	1 921 338	35 731 502
Netherlands	3 561 544 595	202 392 765	3 763 937 360
Austria	1 704 596 676	96 867 532	1 801 464 208
Poland	2 213 163 417	125 767 979	2 338 931 396
Portugal	971 843 567	55 227 192	1 027 070 759
Romania	842 088 170	47 853 550	889 941 720
Slovenia	221 615 628	12 593 805	234 209 433
Slovakia	385 343 139	21 897 989	407 241 128
Finland	1 161 297 766	65 993 352	1 227 291 118
Sweden	2 107 259 126	119 749 730	2 227 008 856
United Kingdom	11 441 937 834	650 213 800	12 092 151 634
Article 1 4 0 — Total	75 914 122 532	4 313 990 408	80 228 112 940

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

Title Chapter Article Item	Heading	Budget 2009	Amending budget No 3	New amount
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 2007/436/EC, Euratom***	0	0	0
	Article 1 5 0 — Subtotal	0	0	0
	Chapter 1 5 — Total	**0**	**0**	**0**

1 5 0 ***Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2007/436/EC, Euratom***

Budget 2009	Amending budget No 3	New amount
0	0	0

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Articles 4 and 5 thereof.

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES *(cont'd)*

1 5 0 *(cont'd)*

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	286 341 385	3 411 520	289 752 905
Bulgaria	29 203 198	347 932	29 551 130
Czech Republic	119 500 358	1 423 748	120 924 106
Denmark	198 273 402	2 362 263	200 635 665
Germany	367 061 537	4 373 236	371 434 773
Estonia	14 289 053	170 242	14 459 295
Ireland	135 802 993	1 617 980	137 420 973
Greece	202 673 930	2 414 691	205 088 621
Spain	883 064 383	10 520 980	893 585 363
France	1 614 915 911	19 240 383	1 634 156 294
Italy	1 284 104 478	15 299 039	1 299 403 517
Cyprus	13 810 723	164 543	13 975 266
Latvia	20 108 141	239 572	20 347 713
Lithuania	27 273 286	324 938	27 598 224
Luxembourg	24 947 996	297 234	25 245 230
Hungary	83 691 543	997 116	84 688 659
Malta	4 612 534	54 955	4 667 489
Netherlands	86 727 225	1 033 283	87 760 508
Austria	41 508 659	494 541	42 003 200
Poland	301 929 675	3 597 241	305 526 916
Portugal	132 583 256	1 579 620	134 162 876
Romania	114 881 443	1 368 717	116 250 160
Slovenia	30 233 797	360 211	30 594 008
Slovakia	52 570 238	626 331	53 196 569
Finland	158 429 447	1 887 556	160 317 003
Sweden	51 313 898	611 363	51 925 261
United Kingdom	– 6 279 852 489	– 74 819 235	– 6 354 671 724
Article 1 5 0 — Total	0	0	0

CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN

Title Chapter Article Item	Heading	Budget 2009	Amending budget No 3	New amount
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN			
1 6 0	***Gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden pursuant to Article 2(5) of Decision 2007/436/EC, Euratom***		0	0
	Article 1 6 0 — Subtotal		0	0
	Chapter 1 6 — Total		**0**	**0**

Remarks

New Chapter

1 6 0 ***Gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden pursuant to Article 2(5) of Decision 2007/436/EC, Euratom***

Budget 2009	Amending budget No 3	New amount
	0	0

Remarks

New Article

For the period 2007-2013 only, the Netherlands benefits from a gross reduction in its annual GNI contribution of EUR 605 million and Sweden from a gross reduction in its annual GNI contribution of EUR 150 million, measured in 2004 prices. These amounts are adjusted to current prices.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2000/597/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1), and in particular Article 10(9) thereof.

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2 (5) thereof.

CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN *(cont'd)*

1 6 0 *(cont'd)*

Member State	Budget 2009	Amending budget No 3	New amount
Belgium		22 973 604	22 973 604
Bulgaria		2 343 017	2 343 017
Czech Republic		9 587 695	9 587 695
Denmark		15 907 776	15 907 776
Germany		164 990 577	164 990 577
Estonia		1 146 432	1 146 432
Ireland		10 895 680	10 895 680
Greece		16 260 837	16 260 837
Spain		70 849 596	70 849 596
France		129 567 155	129 567 155
Italy		103 025 652	103 025 652
Cyprus		1 108 055	1 108 055
Latvia		1 613 307	1 613 307
Lithuania		2 188 177	2 188 177
Luxembourg		2 001 616	2 001 616
Hungary		6 714 700	6 714 700
Malta		370 071	370 071
Netherlands		– 626 854 574	– 626 854 574
Austria		18 657 737	18 657 737
Poland		24 224 276	24 224 276
Portugal		10 637 356	10 637 356
Romania		9 217 113	9 217 113
Slovenia		2 425 703	2 425 703
Slovakia		4 217 790	4 217 790
Finland		12 711 035	12 711 035
Sweden		– 142 018 610	– 142 018 610
United Kingdom		125 238 227	125 238 227
Article 1 6 0 — Total		0	0

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

Title Chapter	Heading	Budget 2009	Amending budget No 3	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.	—	p.m.
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS RESULTING FROM APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.	—	p.m.
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6) TO (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.	—	p.m.
3 4	ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE	p.m.	—	p.m.
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.	—	p.m.
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.	—	p.m.
3 7	ADJUSTMENT RELATING TO THE IMPLEMENTATION OF THE OWN RESOURCES DECISION 2007/436/EC, EURATOM		0	0
	Title 3 — Total	**p.m.**	**0**	**p.m.**

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Title Chapter Article Item	Heading	Budget 2009	Amending budget No 3	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	***Surplus available from the preceding financial year***	p.m.		p.m.
	Article 3 0 0 — Subtotal	p.m.		p.m.
3 0 2	***Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions***	p.m.		p.m.
	Article 3 0 2 — Subtotal	p.m.		p.m.
	Chapter 3 0 — Total	**p.m.**		**p.m.**

3 0 0 *Surplus available from the preceding financial year*

Budget 2009	Amending budget No 3	New amount
p.m.	—	p.m.

Remarks

Article 15 of the Financial Regulation states that the balance from each financial year, whether surplus or deficit, is entered as revenue or expenditure in the budget of the subsequent financial year.

The relevant estimates of such revenue or expenditure are entered in the budget during the budgetary procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 34 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 15 of Regulation (EC, Euratom) No 1150/2000.

After the closure of the accounts for each financial year, any discrepancy in relation to the estimates is entered in the budget for the following financial year through an amending budget.

A deficit is entered in Article 27 02 01 of the statement of expenditure of Section III 'Commission'.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2000/597/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1).

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 15 thereof.

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 7 thereof.

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR *(cont'd)*

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

Budget 2009	Amending budget No 3	New amount
p.m.	—	p.m.

Remarks

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

Legal basis

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).

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.

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17).

CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS RESULTING FROM APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) NO 1150/2000

Title Chapter Article Item	Heading	Budget 2009	Amending budget No 3	New amount
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS RESULTING FROM APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000			
3 1 0	***Application for 1989 and subsequent financial years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000***			
3 1 0 3	Application for 1989 and subsequent years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000	p.m.	—	p.m.
	Article 3 1 0 — Subtotal	p.m.	—	p.m.
	Chapter 3 1 — Total	**p.m.**	**—**	**p.m.**

3 1 0 Application for 1989 and subsequent financial years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000

3 1 0 3 Application for 1989 and subsequent years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000

Budget 2009	Amending budget No 3	New amount
p.m.	—	p.m.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2000/597/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1), and in particular Article 10(4), (5) and (8) thereof.

CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS RESULTING FROM APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) NO 1150/2000 *(cont'd)*

3 1 0 *(cont'd)*

3 1 0 3 *(cont'd)*

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	p.m.	—	p.m.
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	p.m.	—	p.m.
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	p.m.	—	p.m.
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	p.m.	—	p.m.
Hungary	p.m.	—	p.m.
Malta	p.m.	—	p.m.
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	p.m.	—	p.m.
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Item 3 1 0 3 — Total	p.m.	—	p.m.

CHAPTER 3 2 — BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6) TO (8) OF REGULATION (EC, EURATOM) NO 1150/2000

Title Chapter Article Item	Heading	Budget 2009	Amending budget No 3	New amount
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6) TO (8) OF REGULATION (EC, EURATOM) No 1150/2000			
3 2 0	***Application for 1995 and subsequent financial years of Article 10(6) to (8) of Regulation (EC, Euratom) No 1150/2000***			
3 2 0 3	Application for 1995 and subsequent financial years of Article 10(6) to (8) of Regulation (EC, Euratom) No 1150/2000	p.m.	—	p.m.
	Article 3 2 0 — Subtotal	p.m.	—	p.m.
	Chapter 3 2 — Total	**p.m.**	**—**	**p.m.**

3 2 0 Application for 1995 and subsequent financial years of Article 10(6) to (8) of Regulation (EC, Euratom) No 1150/2000

3 2 0 3 Application for 1995 and subsequent financial years of Article 10(6) to (8) of Regulation (EC, Euratom) No 1150/2000

Budget 2009	Amending budget No 3	New amount
p.m.	—	p.m.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2000/597/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1), and in particular Article 10(6), (7) and (8) thereof.

CHAPTER 3 2 — BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6) TO (8) OF REGULATION (EC, EURATOM) NO 1150/2000 *(cont'd)*

3 2 0 *(cont'd)*

3 2 0 3 *(cont'd)*

Member State	Budget 2009	Amending budget No 3	New amount
Belgium	p.m.	—	p.m.
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	p.m.	—	p.m.
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	p.m.	—	p.m.
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	p.m.	—	p.m.
Hungary	p.m.	—	p.m.
Malta	p.m.	—	p.m.
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	p.m.	—	p.m.
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Item 3 2 0 3 — Total	p.m.	—	p.m.

CHAPTER 3 7 — ADJUSTMENT RELATING TO THE IMPLEMENTATION OF THE OWN RESOURCES DECISION 2007/436/EC, EURATOM

Title Chapter Article Item	Heading	Budget 2009	Amending budget No 3	New amount
3 7	ADJUSTMENT RELATING TO THE IMPLEMENTATION OF THE OWN RESOURCES DECISION 2007/436/EC, EURATOM			
3 7 0	***Adjustment relating to the implementation of the own resources decision 2007/436/EC, Euratom for the years 2007 and 2008***			0
	Article 3 7 0 — Subtotal			0
	Chapter 3 7 — Total			**0**

Remarks

New Chapter

3 7 0 Adjustment relating to the implementation of the own resources decision 2007/436/EC, Euratom for the years 2007 and 2008

Budget 2009	Amending budget No 3	New amount
0		0

Remarks

New Article

Result of the calculation for the retroactive implementation of the Own Resources Decision 2007/436/EC, Euratom for the years 2007 and 2008.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2000/597/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 11 thereof.

CHAPTER 3 7 — ADJUSTMENT RELATING TO THE IMPLEMENTATION OF THE OWN RESOURCES DECISION 2007/436/EC, EURATOM *(cont'd)*

3 7 0 *(cont'd)*

Member State	Budget 2009	Amending budget No 3	New amount
Belgium		204 589 861	204 589 861
Bulgaria		17 366 133	17 366 133
Czech Republic		71 314 837	71 314 837
Denmark		143 571 167	143 571 167
Germany		– 1 736 354 527	– 1 736 354 527
Estonia		8 734 505	8 734 505
Ireland		91 629 026	91 629 026
Greece		126 166 977	126 166 977
Spain		592 534 409	592 534 409
France		1 096 152 291	1 096 152 291
Italy		949 414 872	949 414 872
Cyprus		8 882 419	8 882 419
Latvia		11 893 607	11 893 607
Lithuania		16 715 516	16 715 516
Luxembourg		16 872 718	16 872 718
Hungary		57 520 700	57 520 700
Malta		3 006 056	3 006 056
Netherlands		– 2 108 712 670	– 2 108 712 670
Austria		– 30 989 269	– 30 989 269
Poland		177 873 305	177 873 305
Portugal		89 132 398	89 132 398
Romania		72 969 422	72 969 422
Slovenia		19 006 610	19 006 610
Slovakia		32 789 749	32 789 749
Finland		110 353 342	110 353 342
Sweden		– 707 893 691	– 707 893 691
United Kingdom		665 460 237	665 460 237
Article 3 7 0 — Total		0	0