FINAL ADOPTION

of amending budget No 4 of the European Union for the financial year 2008

(2008/607/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 2008, as finally adopted on 13 December 2007 [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 4/2008 of the European Union for the financial year 2008, which the Commission presented on 15 April 2008,

having regard to draft amending budget No 4/2008, which the Council established on 26 May 2008,

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 5 June 2008,

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 4 of the European Union for the financial year 2008 has been finally adopted.

Done at Brussels, 5 June 2008.

The President
H.-G. PÖTTERING

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(1) OJ L 248, 16.9.2002, p. 1. Regulation as last amended by Regulation (EC) No 1525/2007 (OJ L 343, 27.12.2007, p. 9).
(2) OJ L 71, 14.3.2008, p. 1.
(3) OJ C 139, 14.6.2006, p. 1. Agreement as last amended by Decision 2008/371/EC of the European Parliament and of the Council (OJ L 128, 16.5.2008, p. 8).

FINAL ADOPTION OF AMENDING BUDGET No 4 OF THE EUROPEAN UNION FOR THE 2008 FINANCIAL YEAR

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A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2008 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 2008 (1)	Budget 2007 (2)	Change (%)
1. Sustainable growth	50 320 304 626	43 590 118 012	+ 15,44
2. Preservation and management of natural resources	53 241 270 053	54 210 425 736	– 1,79
3. Citizenship, freedom, security and justice	1 501 860 203	1 270 114 751	+ 18,25
4. The EU as a global partner	8 112 728 400	7 352 746 732	+ 10,34
5. Administration	7 280 085 455	6 977 764 032	+ 4,33
6. Compensation	206 636 292	444 646 152	– 53,53
Total expenditure (3)	**120 662 885 029**	**113 845 815 415**	**+ 5,99**

(1) AB No 1 to No 4/2008 included.
(2) The figures in this column correspond to those in the 2007 budget (OJ L 77, 16.3.2007, p. 1) plus Amending Budgets No 1 to No 7/2007.
(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 2008 (1)	Budget 2007 (2)	Change (%)
Miscellaneous revenue (Titles 4 to 9)	2 148 450 412	1 703 773 561	+ 26,10
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 528 833 290	1 847 631 711	– 17,25
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)	125 750 000	260 940 125	– 51,81
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	3 830 264 680	
Total revenue for Titles 3 to 9	**3 803 033 702**	**7 642 610 077**	**– 50,24**
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1 and 1 2)	18 748 500 000	16 532 900 000	+ 13,40
VAT own resources at the uniform rate (Tables 1 and 2, Chapter 1 3)	19 095 673 953	18 517 228 951	+ 3,12
Remainder to be financed by the additional resource (GNI own resources, Tables 3 and 4, Chapter 1 4)	79 015 677 374	71 153 076 387	+ 11,05
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom (3)	**116 859 851 327**	**106 203 205 338**	**+ 10,03**
Total revenue (4)	**120 662 885 029**	**113 845 815 415**	**+ 5,99**

(1) AB No 1 to No 4/2008 included.

(2) The figures in this column correspond to those in the 2007 budget (OJ L 77, 16.3.2007, p. 1) plus Amending Budgets No 1 to No 7/2007.

(3) The own resources for the 2008 budget are determined on the basis of the budget forecasts adopted at the 139th meeting of the Advisory Committee on Own Resources on 16 May 2007.

(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 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	1 440 965 000	3 420 171 000	50	1 710 085 500	1 440 965 000	
Bulgaria	180 939 000	302 569 000	50	151 284 500	151 284 500	Bulgaria
Czech Republic	702 867 000	1 219 393 000	50	609 696 500	609 696 500	Czech Republic
Denmark	975 620 000	2 392 833 000	50	1 196 416 500	975 620 000	
Germany	10 407 889 000	24 720 152 000	50	12 360 076 000	10 407 889 000	
Estonia	98 259 000	165 538 000	50	82 769 000	82 769 000	Estonia
Ireland	905 937 000	1 719 953 000	50	859 976 500	859 976 500	Ireland
Greece	1 267 563 000	2 175 920 000	50	1 087 960 000	1 087 960 000	Greece
Spain	6 743 417 000	10 822 406 000	50	5 411 203 000	5 411 203 000	Spain
France	9 383 695 000	19 230 736 000	50	9 615 368 000	9 383 695 000	
Italy	6 175 505 000	15 707 334 000	50	7 853 667 000	6 175 505 000	
Cyprus	128 544 000	157 346 000	50	78 673 000	78 673 000	Cyprus
Latvia	122 307 000	218 725 000	50	109 362 500	109 362 500	Latvia
Lithuania	132 605 000	286 456 000	50	143 228 000	132 605 000	
Luxembourg	175 313 000	323 842 000	50	161 921 000	161 921 000	Luxembourg
Hungary	404 912 000	995 759 000	50	497 879 500	404 912 000	
Malta	41 423 000	53 280 000	50	26 640 000	26 640 000	Malta
Netherlands	2 803 480 000	5 744 079 000	50	2 872 039 500	2 803 480 000	
Austria	1 220 187 000	2 736 781 000	50	1 368 390 500	1 220 187 000	
Poland	1 593 295 000	3 122 414 000	50	1 561 207 000	1 561 207 000	Poland
Portugal	978 963 000	1 599 144 000	50	799 572 000	799 572 000	Portugal
Romania	552 422 000	1 317 240 000	50	658 620 000	552 422 000	
Slovenia	185 938 000	335 086 000	50	167 543 000	167 543 000	Slovenia
Slovakia	250 865 000	563 978 000	50	281 989 000	250 865 000	
Finland	792 183 000	1 828 978 000	50	914 489 000	792 183 000	
Sweden	1 490 119 000	3 456 262 000	50	1 728 131 000	1 490 119 000	
United Kingdom	10 530 959 000	21 276 097 000	50	10 638 048 500	10 530 959 000	
Total	**59 686 171 000**	**125 892 472 000**		**62 946 236 000**	**57 669 214 000**	

(1) 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 2008.

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 / (EU capped VAT base – UK capped VAT base)) × 1/4 × United Kingdom correction

Example: Germany

Germany's theoretical VAT contribution = 10 407 889 000 / (57 669 214 000 – 10 530 959 000) × 1/4 × 5 757 931 681 = 317 830 570

(2) calculation of the frozen rate:

Frozen rate = (UK correction – theoretical VAT contributions (D + NL + A + S)) / (EU capped VAT base – capped VAT bases (UK+ D + NL + A + S))

Frozen rate = (5 757 931 681 – (317 830 570 + 85 611 179 + 37 261 421 + 45 504 460)) / (57 669 214 000 – (10 530 959 000 + 10 407 889 000 + 2 803 480 000 + 1 220 187 000 + 1 490 119 000))

Frozen rate = 0,168875772152444 %

Uniform rate

0,5 % – 0,168875772152444 % = 0,331124227847556 %

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 capped VAT base	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	1 440 965 000	0,50	0,331124228	477 138 423
Bulgaria	151 284 500	0,50	0,331124228	50 093 963
Czech Republic	609 696 500	0,50	0,331124228	201 885 283
Denmark	975 620 000	0,50	0,331124228	323 051 419
Germany	10 407 889 000	0,50	0,331124228	3 446 304 209
Estonia	82 769 000	0,50	0,331124228	27 406 821
Ireland	859 976 500	0,50	0,331124228	284 759 055
Greece	1 087 960 000	0,50	0,331124228	360 249 915
Spain	5 411 203 000	0,50	0,331124228	1 791 780 415
France	9 383 695 000	0,50	0,331124228	3 107 168 761
Italy	6 175 505 000	0,50	0,331124228	2 044 859 325
Cyprus	78 673 000	0,50	0,331124228	26 050 536
Latvia	109 362 500	0,50	0,331124228	36 212 573
Lithuania	132 605 000	0,50	0,331124228	43 908 728
Luxembourg	161 921 000	0,50	0,331124228	53 615 966
Hungary	404 912 000	0,50	0,331124228	134 076 173
Malta	26 640 000	0,50	0,331124228	8 821 149
Netherlands	2 803 480 000	0,50	0,331124228	928 300 150
Austria	1 220 187 000	0,50	0,331124228	404 033 478
Poland	1 561 207 000	0,50	0,331124228	516 953 462
Portugal	799 572 000	0,50	0,331124228	264 757 661
Romania	552 422 000	0,50	0,331124228	182 920 308
Slovenia	167 543 000	0,50	0,331124228	55 477 547
Slovakia	250 865 000	0,50	0,331124228	83 067 479
Finland	792 183 000	0,50	0,331124228	262 310 984
Sweden	1 490 119 000	0,50	0,331124228	493 414 503
United Kingdom	10 530 959 000	0,50	0,331124228	3 487 055 667
Total	**57 669 214 000**			**19 095 673 953**

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 gross national income	Uniform rate of 'additional base', own resources	'Additional base' own resources at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	3 420 171 000		2 146 650 423
Bulgaria	302 569 000		189 905 672
Czech Republic	1 219 393 000		765 344 920
Denmark	2 392 833 000		1 501 847 706
Germany	24 720 152 000		15 515 459 536
Estonia	165 538 000		103 898 962
Ireland	1 719 953 000		1 079 518 491
Greece	2 175 920 000		1 365 703 524
Spain	10 822 406 000		6 792 620 141
France	19 230 736 000		12 070 059 530
Italy	15 707 334 000		9 858 616 771
Cyprus	157 346 000		98 757 301
Latvia	218 725 000	0,6276442 (1)	137 281 473
Lithuania	286 456 000		179 792 441
Luxembourg	323 842 000		203 257 547
Hungary	995 759 000		624 982 341
Malta	53 280 000		33 440 882
Netherlands	5 744 079 000		3 605 237 755
Austria	2 736 781 000		1 717 724 667
Poland	3 122 414 000		1 959 764 975
Portugal	1 599 144 000		1 003 693 425
Romania	1 317 240 000		826 758 020
Slovenia	335 086 000		210 314 778
Slovakia	563 978 000		353 977 509
Finland	1 828 978 000		1 147 947 397
Sweden	3 456 262 000		2 169 302 729
United Kingdom	21 276 097 000		13 353 818 458
Total	**125 892 472 000**		**79 015 677 374**

(1) Calculation of rate: (79 015 677 374) / (125 892 472 000) = 0,62764418013811 %.

TABLE 4

Correction of budgetary imbalances for the United Kingdom for 2007 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	17,7156	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	8,7227	
3. (1) – (2)	8,9929	
4. Total allocated expenditure		**107 174 316 280**
5. Pre-accession expenditure (PAE) (2)		2 924 640 078
6. PAE-adjusted total allocated expenditure = (4) – (5)		104 249 676 202
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 187 547 592
8. United Kingdom's advantage (3)		451 577 107
9. Basic compensation for the United Kingdom = (7) – (8)		5 735 970 485
10. Windfall gains deriving from traditional own resources (4)		– 21 961 196
11. Correction for the United Kingdom = (9) – (10)		5 757 931 681

(1) Rounded percentages.

(2) The amount of pre-accession expenditure (PAE) corresponds to payments made to the 10 new Member States (which joined the EU on 1 May 2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for 2004, 2005 and 2006, as well as payments made to Bulgaria and Romania under 2006 appropriations. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

(3) The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

(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 5

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 757 931 681 (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	2,72	3,27	5,03		1,32	4,59	264 394 444
Bulgaria	0,24	0,29	0,45		0,12	0,41	23 389 931
Czech Republic	0,97	1,17	1,79		0,47	1,64	94 264 507
Denmark	1,90	2,29	3,52		0,93	3,21	184 976 643
Germany	19,64	23,63	0,00	– 17,72	0,00	5,91	340 140 218
Estonia	0,13	0,16	0,24		0,06	0,22	12 796 824
Ireland	1,37	1,64	2,53		0,67	2,31	132 960 024
Greece	1,73	2,08	3,20		0,84	2,92	168 208 303
Spain	8,60	10,34	15,92		4,19	14,53	836 620 163
France	15,28	18,38	28,30		7,44	25,82	1 486 621 504
Italy	12,48	15,01	23,11		6,07	21,09	1 214 246 844
Cyprus	0,12	0,15	0,23		0,06	0,21	12 163 546
Latvia	0,17	0,21	0,32		0,08	0,29	16 908 416
Lithuania	0,23	0,27	0,42		0,11	0,38	22 144 324
Luxembourg	0,26	0,31	0,48		0,13	0,43	25 034 428
Hungary	0,79	0,95	1,47		0,39	1,34	76 976 604
Malta	0,04	0,05	0,08		0,02	0,07	4 118 781
Netherlands	4,56	5,49	0,00	– 4,12	0,00	1,37	79 036 419
Austria	2,17	2,62	0,00	– 1,96	0,00	0,65	37 657 102
Poland	2,48	2,98	4,59		1,21	4,19	241 376 502
Portugal	1,27	1,53	2,35		0,62	2,15	123 620 950
Romania	1,05	1,26	1,94		0,51	1,77	101 828 516
Slovenia	0,27	0,32	0,49		0,13	0,45	25 903 640
Slovakia	0,45	0,54	0,83		0,22	0,76	43 598 010
Finland	1,45	1,75	2,69		0,71	2,46	141 388 142
Sweden	2,75	3,30	0,00	– 2,48	0,00	0,83	47 556 896
United Kingdom	16,90	0,00	0,00		0,00	0,00	0
Total	**100,00**	**100,00**	**100,00**	**– 26,28**	**26,28**	**100,00**	**5 757 931 681**

The calculations are made to 15 decimal places.

TABLE 6

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 UK correction payments					Total own resources (1)
	Net agricultural duties (75 %)	Net sugar and isoglucose levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	p.m. Collection costs (25 % of gross TOR)	VAT own resources	GNI own resources	United Kingdom correction	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9) = (6) + (7) + (8)	(10)	(11) = (4) + (9)
Belgium	18 400 000	31 400 000	1 676 800 000	1 726 600 000	575 533 333	477 138 423	2 146 650 423	264 394 444	2 888 183 290	2,94	4 614 783 290
Bulgaria	10 100 000	400 000	55 600 000	66 100 000	22 033 333	50 093 963	189 905 672	23 389 931	263 389 566	0,27	329 489 566
Czech Republic	6 700 000	3 300 000	230 400 000	240 400 000	80 133 333	201 885 283	765 344 920	94 264 507	1 061 494 710	1,08	1 301 894 710
Denmark	40 900 000	3 800 000	275 400 000	320 100 000	106 700 000	323 051 419	1 501 847 706	184 976 643	2 009 875 768	2,05	2 329 975 768
Germany	221 500 000	163 700 000	3 381 600 000	3 766 800 000	1 255 600 000	3 446 304 209	15 515 459 536	340 140 218	19 301 903 963	19,67	23 068 703 963
Estonia	900 000	8 600 000	26 200 000	35 700 000	11 900 000	27 406 821	103 898 962	12 796 824	144 102 607	0,15	179 802 607
Ireland	800 000	0	232 000 000	232 800 000	77 600 000	284 759 055	1 079 518 491	132 960 024	1 497 237 570	1,53	1 730 037 570
Greece	11 000 000	1 500 000	247 000 000	259 500 000	86 500 000	360 249 915	1 365 703 524	168 208 303	1 894 161 742	1,93	2 153 661 742
Spain	58 700 000	8 500 000	1 337 600 000	1 404 800 000	468 266 667	1 791 780 415	6 792 620 141	836 620 163	9 421 020 719	9,60	10 825 820 719
France	126 000 000	229 600 000	1 352 400 000	1 708 000 000	569 333 333	3 107 168 761	12 070 059 530	1 486 621 504	16 663 849 795	16,98	18 371 849 795
Italy	173 600 000	6 900 000	1 621 700 000	1 802 200 000	600 733 334	2 044 859 325	9 858 616 771	1 214 246 844	13 117 722 940	13,37	14 919 922 940
Cyprus	4 300 000	3 800 000	32 200 000	40 300 000	13 433 333	26 050 536	98 757 301	12 163 546	136 971 383	0,14	177 271 383
Latvia	1 200 000	800 000	26 800 000	28 800 000	9 600 000	36 212 573	137 281 473	16 908 416	190 402 462	0,19	219 202 462
Lithuania	2 500 000	900 000	48 200 000	51 600 000	17 200 000	43 908 728	179 792 441	22 144 324	245 845 493	0,25	297 445 493
Luxembourg	700 000	0	21 800 000	22 500 000	7 500 000	53 615 966	203 257 547	25 034 428	281 907 941	0,29	304 407 941
Hungary	4 800 000	6 300 000	128 500 000	139 600 000	46 533 333	134 076 173	624 982 341	76 976 604	836 035 118	0,85	975 635 118
Malta	1 400 000	200 000	10 500 000	12 100 000	4 033 334	8 821 149	33 440 882	4 118 781	46 380 812	0,05	58 480 812
Netherlands	298 700 000	14 600 000	1 634 600 000	1 947 900 000	649 300 000	928 300 150	3 605 237 755	79 036 419	4 612 574 324	4,70	6 560 474 324
Austria	4 400 000	13 800 000	327 400 000	345 600 000	115 200 000	404 033 478	1 717 724 667	37 657 102	2 159 415 247	2,20	2 505 015 247
Poland	46 800 000	71 200 000	304 200 000	422 200 000	140 733 333	516 953 462	1 959 764 975	241 376 502	2 718 094 939	2,77	3 140 294 939
Portugal	28 000 000	300 000	103 800 000	132 100 000	44 033 333	264 757 661	1 003 693 425	123 620 950	1 392 072 036	1,42	1 524 172 036
Romania	30 000 000	1 100 000	186 200 000	217 300 000	72 433 334	182 920 308	826 758 020	101 828 516	1 111 506 844	1,13	1 328 806 844
Slovenia	300 000	0	41 400 000	41 700 000	13 900 000	55 477 547	210 314 778	25 903 640	291 695 965	0,30	333 395 965
Slovakia	1 500 000	2 300 000	75 700 000	79 500 000	26 500 000	83 067 479	353 977 509	43 598 010	480 642 998	0,49	560 142 998
Finland	7 400 000	900 000	149 800 000	158 100 000	52 700 000	262 310 984	1 147 947 397	141 388 142	1 551 646 523	1,58	1 709 746 523
Sweden	19 800 000	2 900 000	406 200 000	428 900 000	142 966 667	493 414 503	2 169 302 729	47 556 896	2 710 274 128	2,76	3 139 174 128
United Kingdom	562 800 000	56 600 000	2 497 900 000	3 117 300 000	1 039 100 000	3 487 055 667	13 353 818 458	– 5 757 931 681	11 082 942 444	11,30	14 200 242 444
Total	**1 683 200 000**	**633 400 000**	**16 431 900 000**	**18 748 500 000**	**6 249 500 000**	**19 095 673 953**	**79 015 677 374**	**0**	**98 111 351 327**	**100**	**116 859 851 327**

(1) p.m. (own resources + other revenue = total revenue = total expenditure); (116 859 851 327 + 3 803 033 702 = 120 662 885 029 = 120 662 885 029).

(2) Total own resources as percentage of GNI: (116 859 851 327) / (12 589 247 200 000) = 0,93 %; own resources ceiling as percentage of GNI: 1,24 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

TITLE 1

OWN RESOURCES

Title Chapter	Heading	Budget 2008	Amending budget No 4	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)	1 683 200 000		1 683 200 000
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM)	633 400 000		633 400 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(B) OF DECISION 2000/597/EC, EURATOM	16 431 900 000		16 431 900 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2000/597/EC, EURATOM	19 095 673 953		19 095 673 953
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM	80 544 510 664	– 1 528 833 290	79 015 677 374
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
	Title 1 — Total	**118 388 684 617**	**– 1 528 833 290**	**116 859 851 327**

TITLE 1

OWN RESOURCES

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

Title Chapter Article Item	Heading	Budget 2008	Amending budget No 4	New amount
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	80 544 510 664	– 1 528 833 290	79 015 677 374
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	—		—
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	—		—
	Article 1 4 0 — Subtotal	80 544 510 664	– 1 528 833 290	79 015 677 374
	Chapter 1 4 — Total	**80 544 510 664**	**– 1 528 833 290**	**79 015 677 374**

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

Budget 2008	Amending budget No 4	New amount
80 544 510 664	– 1 528 833 290	79 015 677 374

Remarks

The rate to be applied to the Member States' gross national income for this financial year is 0,6276 %.

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)(d) thereof.

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 0 *(cont'd)*

Member State	Budget 2008	Amending budget No 4	New amount
Belgium	2 188 184 847	– 41 534 424	2 146 650 423
Bulgaria	193 580 058	– 3 674 386	189 905 672
Czech Republic	780 153 181	– 14 808 261	765 344 920
Denmark	1 530 906 178	– 29 058 472	1 501 847 706
Germany	15 815 660 102	– 300 200 566	15 515 459 536
Estonia	105 909 249	– 2 010 287	103 898 962
Ireland	1 100 405 533	– 20 887 042	1 079 518 491
Greece	1 392 127 812	– 26 424 288	1 365 703 524
Spain	6 924 047 019	– 131 426 878	6 792 620 141
France	12 303 596 841	– 233 537 311	12 070 059 530
Italy	10 049 366 025	– 190 749 254	9 858 616 771
Cyprus	100 668 105	– 1 910 804	98 757 301
Latvia	139 937 661	– 2 656 188	137 281 473
Lithuania	183 271 152	– 3 478 711	179 792 441
Luxembourg	207 190 271	– 3 932 724	203 257 547
Hungary	637 074 800	– 12 092 459	624 982 341
Malta	34 087 912	– 647 030	33 440 882
Netherlands	3 674 993 627	– 69 755 872	3 605 237 755
Austria	1 750 960 029	– 33 235 362	1 717 724 667
Poland	1 997 683 449	– 37 918 474	1 959 764 975
Portugal	1 023 113 367	– 19 419 942	1 003 693 425
Romania	842 754 531	– 15 996 511	826 758 020
Slovenia	214 384 049	– 4 069 271	210 314 778
Slovakia	360 826 436	– 6 848 927	353 977 509
Finland	1 170 158 435	– 22 211 038	1 147 947 397
Sweden	2 211 275 441	– 41 972 712	2 169 302 729
United Kingdom	13 612 194 554	– 258 376 096	13 353 818 458
Item 1 4 0 0 — Total	80 544 510 664	– 1 528 833 290	79 015 677 374

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

Title Chapter	Heading	Budget 2008	Amending budget No 4	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	125 750 000	1 528 833 290	1 654 583 290
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS RESULTING FROM APPLICATION OF ARTICLE 10(4) TO (6) AND (9) 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(7) TO (9) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.		p.m.
3 3	REFUNDS TO MEMBER STATES	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.
	Title 3 — Total	**125 750 000**	**1 528 833 290**	**1 654 583 290**

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Title Chapter Article Item	Heading	Budget 2008	Amending budget No 4	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	***Surplus available from the preceding financial year***	p.m.	1 528 833 290	1 528 833 290
	Article 3 0 0 — Subtotal	p.m.	1 528 833 290	1 528 833 290
3 0 1	***Surplus own resources resulting from a transfer from the EAGGF Guarantee Section chapters***	p.m.		p.m.
	Article 3 0 1 — Subtotal	p.m.		p.m.
3 0 2	***Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions***	125 750 000		125 750 000
	Article 3 0 2 — Subtotal	125 750 000		125 750 000
	Chapter 3 0 — Total	**125 750 000**	**1 528 833 290**	**1 654 583 290**

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

Budget 2008	Amending budget No 4	New amount
p.m.	1 528 833 290	1 528 833 290

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), as amended by Regulation (EC, Euratom) No 2028/2004 (OJ L 352, 27.11.2004, p. 1).

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), as last amended by Regulation (EC) No 1525/2007 (OJ L 343, 27.12.2007, p. 9), and in particular Article 15 thereof.