FINAL ADOPTION

of amending budget No 5 of the European Union for the financial year 2005

(2005/701/EC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

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

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

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

Having regard to the general budget of the European Union for the financial year 2005 finally adopted on 16 December 2004 [2],

Having regard to the Interinstitutional Agreement of 6 May 1999 between the European Parliament, the Council and the Commission on budgetary discipline and improvement of the budgetary procedure [3],

Having regard to the Interinstitutional Agreement of 7 November 2002 between the European Parliament, the Council and the Commission on the financing of the European Union Solidarity Fund supplementing the Interinstitutional Agreement of 6 May 1999 on budgetary discipline and improvement of the budgetary procedure [4],

Having regard to Preliminary draft amending budget No 5/2005 of the European Union for the financial year 2005 presented by the Commission on 6 June 2005,

Having regard to Draft amending budget No 5/2005 of the European Union for the financial year 2005 established by the Council on 15 July 2005,

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

Having regard to the resolution adopted by the European Parliament on 7 September 2005,

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

DECLARES:

Sole article

Amending budget No 5 of the European Union for the financial year 2005 has been finally adopted.

Done at Strasbourg, 7 September 2005.

The President

J. BORRELL FONTELLES

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(1) OJ L 248, 16.9.2002, p. 1.
(2) OJ L 60, 8.3.2005, p. 1.
(3) OJ C 172, 18.6.1999, p. 1. Agreement amended by Decision 2003/429/EC of the European Parliament and of the Council (OJ L 147,14.6.2003, p. 25).
(4) OJ C 283, 20.11.2002, p. 1.

FINAL ADOPTION OF AMENDING BUDGET No 5 OF THE EUROPEAN UNION FOR THE 2005 FINANCIAL YEAR

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A. **FINANCING OF THE GENERAL BUDGET**

Appropriations to be covered during the financial year 2005 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 2005 (1)	Budget 2004 (2)	Change (%)
1. Agriculture	49 114 850 000	43 993 285 000	+ 11,64
2. Structural operations	32 396 027 704	34 522 302 882	– 6,16
3. Internal policies	7 923 781 439	7 510 377 641	+ 5,50
4. External action	5 476 162 603	4 950 907 978	+ 10,61
5. Administration	6 292 367 368	6 121 983 823	+ 2,78
6. Reserves	446 000 000	442 000 000	+ 0,90
7. Pre-accession strategy	3 286 990 000	2 856 200 000	+ 15,08
8. Compensation	1 304 988 996	1 409 545 056	– 7,42
Total expenditure (3)	**106 241 168 110**	**101 806 602 380**	**+ 4,36**

(1) Amending budgets 1 to 5/2005 included.
(2) The figures in this column correspond to those in the 2004 budget (OJ L 53, 23.2.2004, p. 1) plus amending budgets 1 to 10/2004.
(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 2005 (1)	Budget 2004 (2)	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 025 710 305	1 116 573 265	– 8,14
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	2 736 707 563	5 469 843 706	– 49,97
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)	525 961 402	223 160 000	+ 135,69
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	p.m.	
Total revenue for Titles 3 to 9	**4 288 379 270**	**6 809 576 971**	**– 37,02**
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1 and 1 2)	13 644 000 000	12 406 875 000	+ 9,97
VAT own resources at the uniform rate (tables 1 and 2, Chapter 1 3)	15 556 051 275	13 579 913 763	+ 14,55
Remainder to be financed by the additional resource (GNI own resources, tables 3 and 4, Chapter 1 4)	72 752 737 565	69 010 236 646	+ 5,42
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom (3)	101 952 788 840	94 997 025 409	+ 7,32
Total revenue (4)	**106 241 168 110**	**101 806 602 380**	**+ 4,36**

(1) Amending budgets 1 to 5/2005 included.

(2) The figures in this column correspond to those in the 2004 budget (OJ L 53, 23.2.2004, p. 1) plus amending budgets 1 to 10/2004.

(3) The own resources for the 2005 budget are determined on the basis of the budget forecasts adopted at the 133st meeting of the Advisory Committee on Own Resources on 8 April 2005.

(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)	(4)	(5)	(6)	(7)
Belgium	1 254 705 000	2 999 949 000	50	1 499 974 500	1 254 705 000	
Czech Republic	560 815 000	916 397 000	50	458 198 500	458 198 500	Czech Republic
Denmark	792 702 000	2 022 089 000	50	1 011 044 500	792 702 000	
Germany	9 540 668 000	22 180 375 000	50	11 090 187 500	9 540 668 000	
Estonia	51 716 000	89 699 000	50	44 849 500	44 849 500	Estonia
Greece	1 011 895 000	1 769 605 000	50	884 802 500	884 802 500	Greece
Spain	5 112 185 000	8 433 060 000	50	4 216 530 000	4 216 530 000	Spain
France	8 088 935 000	16 934 865 000	50	8 467 432 500	8 088 935 000	
Ireland	732 980 000	1 320 647 000	50	660 323 500	660 323 500	Ireland
Italy	6 065 590 000	13 876 282 000	50	6 938 141 000	6 065 590 000	
Cyprus	102 605 000	128 291 000	50	64 145 500	64 145 500	Cyprus
Latvia	52 031 000	117 078 000	50	58 539 000	52 031 000	
Lithuania	122 072 000	191 345 000	50	95 672 500	95 672 500	Lithuania
Luxembourg	162 296 000	241 530 000	50	120 765 000	120 765 000	Luxembourg
Hungary	373 191 000	840 930 000	50	420 465 000	373 191 000	
Malta	34 775 000	44 002 000	50	22 001 000	22 001 000	Malta
Netherlands	2 307 490 000	4 727 070 000	50	2 363 535 000	2 307 490 000	
Austria	1 046 035 000	2 390 495 000	50	1 195 247 500	1 046 035 000	
Poland	1 248 087 000	2 254 154 000	50	1 127 077 000	1 127 077 000	Poland
Portugal	907 620 000	1 370 760 000	50	685 380 000	685 380 000	Portugal
Slovenia	150 320 000	273 908 000	50	136 954 000	136 954 000	Slovenia
Slovakia	154 290 000	365 439 000	50	182 719 500	154 290 000	
Finland	672 680 000	1 551 535 000	50	775 767 500	672 680 000	
Sweden	1 234 471 000	2 983 416 000	50	1 491 708 000	1 234 471 000	
United Kingdom	9 055 542 000	17 664 045 000	50	8 832 022 500	8 832 022 500	United Kingdom
Total	**50 835 696 000**	**105 686 966 000**		**52 843 483 000**	**48 931 509 500**	

[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 2005.

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 = 9 540 668 000/(48 931 509 500 – 8 832 022 500) × 1/4 × 5 185 683 679 = 308 450 868

(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 = 5 185 683 679 – (308 450 868 + 74 601 411 + 33 818 429 + 39 910 586)]/[48 931 509 500 – (8 832 022 500 + 9 540 668 000 + 2 307 490 000 + 1 046 035 000 + 1 234 471 000)]

Frozen rate = 0,182085195550907 %

Uniform rate

0,5 % – 0,182085195550907 % = 0,317914804449093 %

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	1 254 705 000	0,50	0,317914804	398 889 295
Czech Republic	458 198 500	0,50	0,317914804	145 668 087
Denmark	792 702 000	0,50	0,317914804	252 011 701
Germany	9 540 668 000	0,50	0,317914804	3 033 119 602
Estonia	44 849 500	0,50	0,317914804	14 258 320
Greece	884 802 500	0,50	0,317914804	281 291 814
Spain	4 216 530 000	0,50	0,317914804	1 340 497 310
France	8 088 935 000	0,50	0,317914804	2 571 592 189
Ireland	660 323 500	0,50	0,317914804	209 926 616
Italy	6 065 590 000	0,50	0,317914804	1 928 340 859
Cyprus	64 145 500	0,50	0,317914804	20 392 804
Latvia	52 031 000	0,50	0,317914804	16 541 425
Lithuania	95 672 500	0,50	0,317914804	30 415 704
Luxembourg	120 765 000	0,50	0,317914804	38 392 981
Hungary	373 191 000	0,50	0,317914804	118 642 944
Malta	22 001 000	0,50	0,317914804	6 994 444
Netherlands	2 307 490 000	0,50	0,317914804	733 585 232
Austria	1 046 035 000	0,50	0,317914804	332 550 012
Poland	1 127 077 000	0,50	0,317914804	358 314 464
Portugal	685 380 000	0,50	0,317914804	217 892 449
Slovenia	136 954 000	0,50	0,317914804	43 539 704
Slovakia	154 290 000	0,50	0,317914804	49 051 075
Finland	672 680 000	0,50	0,317914804	213 854 931
Sweden	1 234 471 000	0,50	0,317914804	392 456 607
United Kingdom	8 832 022 500	0,50	0,317914804	2 807 830 706
Total	**48 931 509 500**			**15 556 051 275**

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	2 999 949 000		2 065 103 300
Czech Republic	916 397 000		630 828 881
Denmark	2 022 089 000		1 391 964 553
Germany	22 180 375 000		15 268 514 771
Estonia	89 699 000		61 746 950
Greece	1 769 605 000		1 218 159 751
Spain	8 433 060 000		5 805 145 367
France	16 934 865 000		11 657 613 381
Ireland	1 320 647 000		909 106 281
Italy	13 876 282 000		9 552 147 639
Cyprus	128 291 000		88 312 890
Latvia	117 078 000	0,6883795 (1)	80 594 092
Lithuania	191 345 000		131 717 970
Luxembourg	241 530 000		166 264 293
Hungary	840 930 000		578 878 947
Malta	44 002 000		30 290 073
Netherlands	4 727 070 000		3 254 017 938
Austria	2 390 495 000		1 645 567 679
Poland	2 254 154 000		1 551 713 334
Portugal	1 370 760 000		943 603 041
Slovenia	273 908 000		188 552 644
Slovakia	365 439 000		251 560 705
Finland	1 551 535 000		1 068 044 840
Sweden	2 983 416 000		2 053 722 323
United Kingdom	17 664 045 000		12 159 565 922
Total	**105 686 966 000**		**72 752 737 565**

(1) Calculation of rate: (72 752 737 565)/(105 686 966 000) = 0,688379469281009 %.

TABLE 4

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

Member State	Reserve for loans and loan guarantees	Reserve for emergency aid	GNI own resources excluding reserves	GNI own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) + (2) + (3)
Belgium	6 329 907	6 329 907	2 052 443 486	2 065 103 300
Czech Republic	1 933 602	1 933 602	626 961 677	630 828 881
Denmark	4 266 617	4 266 617	1 383 431 319	1 391 964 553
Germany	46 800 697	46 800 697	15 174 913 377	15 268 514 771
Estonia	189 265	189 265	61 368 420	61 746 950
Greece	3 733 875	3 733 875	1 210 692 001	1 218 159 751
Spain	17 793 797	17 793 797	5 769 557 773	5 805 145 367
France	35 732 646	35 732 646	11 586 148 089	11 657 613 381
Ireland	2 786 571	2 786 571	903 533 139	909 106 281
Italy	29 279 021	29 279 021	9 493 589 597	9 552 147 639
Cyprus	270 695	270 695	87 771 500	88 312 890
Latvia	247 035	247 035	80 100 022	80 594 092
Lithuania	403 739	403 739	130 910 492	131 717 970
Luxembourg	509 629	509 629	165 245 035	166 264 293
Hungary	1 774 366	1 774 366	575 330 215	578 878 947
Malta	92 844	92 844	30 104 385	30 290 073
Netherlands	9 974 140	9 974 140	3 234 069 658	3 254 017 938
Austria	5 043 956	5 043 956	1 635 479 767	1 645 567 679
Poland	4 756 276	4 756 276	1 542 200 782	1 551 713 334
Portugal	2 892 310	2 892 310	937 818 421	943 603 041
Slovenia	577 947	577 947	187 396 750	188 552 644
Slovakia	771 078	771 078	250 018 549	251 560 705
Finland	3 273 746	3 273 746	1 061 497 348	1 068 044 840
Sweden	6 295 022	6 295 022	2 041 132 279	2 053 722 323
United Kingdom	37 271 219	37 271 219	12 085 023 484	12 159 565 922
Total	**223 000 000**	**223 000 000**	**72 306 737 565**	**72 752 737 565**
Percentage of 1 % of GNI	0,0021	0,0021	0,6842	0,6884

TABLE 5.1

Correction of budgetary imbalances for the United Kingdom for 2004 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 notional non-capped VAT bases	17,8653	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	7,9423	
3. (1) – (2)	9,9229	
4. Total allocated expenditure		**92 293 901 043**
5. Pre-accession expenditure (PAE) (2)		1 716 810 015
6. PAE-adjusted total allocated expenditure = (4) – (5)		90 577 091 028
7. United Kingdom's correction original amount (3) × (6) × 0,66		5 932 026 743
8. United Kingdom's advantage (3)		725 367 786
9. Basic compensation for the United Kingdom = (7) – (8)		5 206 658 957
10. Windfall gains deriving from traditional own resources (TOR) (4)		20 975 278
11. Correction for the United Kingdom = (10) – (11)		5 185 683 679

(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 01.05.2004) under 2003 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 resources.

(4) These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 % to 25 % as of 01.01.2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 5.2

Correction of budgetary imbalances for the United Kingdom for 2001 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 3 5)

Description	Coefficient (1) (%)	Amount
1. United Kingdom's share (in %) of total notional non-capped VAT bases	19,1829	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	8,5584	
3. (1) – (2)	10,6245	
4. Total allocated expenditure		**73 627 809 571**
5. Pre-accession expenditure (PAE) (2)		0
6. PAE-adjusted total allocated expenditure = (4) – (5)		73 627 809 571
7. United Kingdom's correction original amount (3) × (6) × 0,66		5 162 886 020
8. United Kingdom's advantage (3)		212 371 624
9. Basic compensation for the United Kingdom = (7) – (8)		4 950 514 396
10. Windfall gains deriving from traditional own resources (TOR) (4)		54 179 356
11. Correction for the United Kingdom = (10) – (11)		4 896 335 040

(1) Rounded percentages.
(2) The amount of pre-accession expenditure (PAE) is nil for the 2001 UK correction.
(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 resources.
(4) These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 % to 25 % as of 01.01.2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

Note: The difference of EUR 130 672 532 between the definitive amount of the 2001 UK correction (EUR 4 896 335 040, as calculated above) and the previously budgeted amount of the 2001 UK correction (EUR 5 027 007 572, entered in the SAB 3/2002) is financed in chapter 35 of the PDAB 5/2005. This impact is the so-called 'direct effect' of the UK correction. A supplementary adjustment, to take into account the so-called 'indirect effect' of the UK correction on the uniform rate of call of the VAT-based own resource, is also financed in chapter 35 of the PDAB 5/2005. This 'indirect effect' corresponds to EUR 2 620 769 for the United Kingdom, so that the total amount entered in chapter 35 of the PDAB 5/2005 for the United Kingdom is EUR 133 293 301.

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to – EUR 5 185 683 679 (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	2,84	3,41	5,38		1,48	4,89	253 499 702
Czech Republic	0,87	1,04	1,64		0,45	1,49	77 436 772
Denmark	1,91	2,30	3,63		1,00	3,30	170 869 224
Germany	20,99	25,20	0,00	– 18,90	0,00	6,30	326 677 437
Estonia	0,08	0,10	0,16		0,04	0,15	7 579 685
Greece	1,67	2,01	3,17		0,87	2,88	149 533 989
Spain	7,98	9,58	15,13		4,16	13,74	712 604 846
France	16,02	19,24	30,38		8,36	27,60	1 431 018 736
Ireland	1,25	1,50	2,37		0,65	2,15	111 596 437
Italy	13,13	15,76	24,89		6,85	22,61	1 172 564 383
Cyprus	0,12	0,15	0,23		0,06	0,21	10 840 761
Latvia	0,11	0,13	0,21		0,06	0,19	9 893 248
Lithuania	0,18	0,22	0,34		0,09	0,31	16 168 908
Luxembourg	0,23	0,27	0,43		0,12	0,39	20 409 608
Hungary	0,80	0,96	1,51		0,41	1,37	71 059 709
Malta	0,04	0,05	0,08		0,02	0,07	3 718 228
Netherlands	4,47	5,37	0,00	– 4,03	0,00	1,34	69 621 326
Austria	2,26	2,72	0,00	– 2,04	0,00	0,68	35 207 736
Poland	2,13	2,56	4,04		1,11	3,67	190 479 027
Portugal	1,30	1,56	2,46		0,68	2,23	115 831 053
Slovenia	0,26	0,31	0,49		0,14	0,45	23 145 592
Slovakia	0,35	0,42	0,66		0,18	0,60	30 880 084
Finland	1,47	1,76	2,78		0,77	2,53	131 106 782
Sweden	2,82	3,39	0,00	– 2,54	0,00	0,85	43 940 406
United Kingdom	16,71	0,00	0,00		0,00	0,00	0
Total	**100,00**	**100,00**	**100,00**	**– 27,51**	**27,51**	**100,00**	**5 185 683 679**

The calculations are made to 15 decimal places.

TABLE 7

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

Member State	Net agricultural duties (75 %)	Net sugar and isoglucose levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	VAT own resources at uniform rate	GNI own resources excluding reserves	GNI own resources, reserves	Correction for the United Kingdom VAT	Result of the definitive calculation of the financing of the correction for the UK 2001	Total own resources [1]	Contribution to financing total (%)
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9)	(10) = (4) + (5) + (6) + (7) + (8) + (9)	(11)
Belgium	11 600 000	44 700 000	1 342 900 000	1 399 200 000	398 889 295	2 052 443 486	12 659 814	253 499 702	– 25 912 108	4 090 780 189	4,01
Czech Republic	2 800 000	8 600 000	134 000 000	145 400 000	145 668 087	626 961 677	3 867 204	77 436 772	0	999 333 740	0,98
Denmark	16 900 000	25 700 000	230 400 000	273 000 000	252 011 701	1 383 431 319	8 533 234	170 869 224	– 22 231 358	2 065 614 120	2,03
Germany	124 000 000	215 000 000	2 302 600 000	2 641 600 000	3 033 119 602	15 174 913 377	93 601 394	326 677 437	43 247 740	21 313 159 550	20,90
Estonia	500 000	0	15 200 000	15 700 000	14 258 320	61 368 420	378 530	7 579 685	0	99 284 955	0,10
Greece	7 900 000	10 400 000	188 100 000	206 400 000	281 291 814	1 210 692 001	7 467 750	149 533 989	– 7 296 005	1 848 089 549	1,81
Spain	40 800 000	21 500 000	1 008 000 000	1 070 300 000	1 340 497 310	5 769 557 773	35 587 594	712 604 846	– 27 475 803	8 901 071 720	8,73
France	63 200 000	205 300 000	960 600 000	1 229 100 000	2 571 592 189	11 586 148 089	71 465 292	1 431 018 736	– 1 102 158	16 888 222 148	16,56
Ireland	400 000	6 400 000	133 700 000	140 500 000	209 926 616	903 533 139	5 573 142	111 596 437	– 4 635 083	1 366 494 251	1,34
Italy	63 200 000	72 400 000	1 271 500 000	1 407 100 000	1 928 340 859	9 493 589 597	58 558 042	1 172 564 383	– 64 555 999	13 995 596 882	13,73
Cyprus	2 000 000	0	35 800 000	37 800 000	20 392 804	87 771 500	541 390	10 840 761	0	157 346 455	0,15
Latvia	400 000	800 000	17 600 000	18 800 000	16 541 425	80 100 022	494 070	9 893 248	0	125 828 765	0,12
Lithuania	1 300 000	1 300 000	29 800 000	32 400 000	30 415 704	130 910 492	807 478	16 168 908	0	210 702 582	0,21
Luxembourg	100 000	0	13 100 000	13 200 000	38 392 981	165 245 035	1 019 258	20 409 608	– 530 540	237 736 342	0,23
Hungary	3 400 000	7 000 000	116 900 000	127 300 000	118 642 944	575 330 215	3 548 732	71 059 709	0	895 881 600	0,88
Malta	1 300 000	0	8 600 000	9 900 000	6 994 444	30 104 385	185 688	3 718 228	0	50 902 745	0,05
Netherlands	182 400 000	50 100 000	1 136 800 000	1 369 300 000	733 585 232	3 234 069 658	19 948 280	69 621 326	– 14 562 204	5 411 962 292	5,31
Austria	4 300 000	20 400 000	165 600 000	190 300 000	332 550 012	1 635 479 767	10 087 912	35 207 736	5 119 497	2 208 744 924	2,17
Poland	22 400 000	40 900 000	202 700 000	266 000 000	358 314 464	1 542 200 782	9 512 552	190 479 027	0	2 366 506 825	2,32
Portugal	21 400 000	2 800 000	89 500 000	113 700 000	217 892 449	937 818 421	5 784 620	115 831 053	– 5 879 918	1 385 146 625	1,36
Slovenia	100 000	600 000	28 600 000	29 300 000	43 539 704	187 396 750	1 155 894	23 145 592	0	284 537 940	0,28
Slovakia	700 000	6 900 000	42 900 000	50 500 000	49 051 075	250 018 549	1 542 156	30 880 084	0	381 991 864	0,37
Finland	3 200 000	4 700 000	95 900 000	103 800 000	213 854 931	1 061 497 348	6 547 492	131 106 782	– 4 450 593	1 512 355 960	1,48
Sweden	9 400 000	11 600 000	308 900 000	329 900 000	392 456 607	2 041 132 279	12 590 044	43 940 406	– 3 028 769	2 816 990 567	2,76
United Kingdom	235 700 000	36 700 000	2 151 100 000	2 423 500 000	2 807 830 706	12 085 023 484	74 542 438	– 5 185 683 679	133 293 301	12 338 506 250	12,10
Total	**819 400 000**	**793 800 000**	**12 030 800 000**	**13 644 000 000**	**15 556 051 275**	**72 306 737 565**	**446 000 000**	**0**	**0**	**101 952 788 840**	**100,00**

[1] Total own resources as percentage of GNI: (101 952 788 840)/(10 568 696 600 000) = 0,96 %; 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 2005	Amending budget No. 5	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)	819 450 000	– 50 000	819 400 000
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)	793 575 000	225 000	793 800 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(B) OF DECISION 2000/597/EC, EURATOM	10 749 900 000	1 280 900 000	12 030 800 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2000/597/EC, EURATOM	15 313 493 929	242 557 346	15 556 051 275
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM	74 802 331 313	– 2 049 593 748	72 752 737 565
1 5	CORRECTION OF BUDGETARY IMBALANCES	0	0	0
	Title 1 — Total	**102 478 750 242**	**– 525 961 402**	**101 952 788 840**

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 2005	Amending budget No. 5	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)	819 450 000	– 50 000	819 400 000
	Article 1 0 0 — Subtotal	819 450 000	– 50 000	819 400 000
	Chapter 1 0 — Total	**819 450 000**	**– 50 000**	**819 400 000**

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 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 2005	Amending budget No. 5	New amount
819 450 000	– 50 000	819 400 000

Remarks

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

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

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

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	15 675 000	– 4 075 000	11 600 000
Czech Republic	5 475 000	– 2 675 000	2 800 000
Denmark	9 825 000	7 075 000	16 900 000
Germany	113 475 000	10 525 000	124 000 000
Estonia	900 000	– 400 000	500 000
Greece	8 700 000	– 800 000	7 900 000
Spain	22 875 000	17 925 000	40 800 000
France	84 000 000	– 20 800 000	63 200 000
Ireland	450 000	– 50 000	400 000
Italy	56 400 000	6 800 000	63 200 000
Cyprus	825 000	1 175 000	2 000 000
Latvia	600 000	– 200 000	400 000
Lithuania	1 875 000	– 575 000	1 300 000
Luxembourg	150 000	– 50 000	100 000
Hungary	8 400 000	– 5 000 000	3 400 000
Malta	525 000	775 000	1 300 000
Netherlands	172 350 000	10 050 000	182 400 000
Austria	5 100 000	– 800 000	4 300 000
Poland	9 375 000	13 025 000	22 400 000
Portugal	12 600 000	8 800 000	21 400 000
Slovenia	1 575 000	– 1 475 000	100 000
Slovakia	2 625 000	– 1 925 000	700 000
Finland	1 950 000	1 250 000	3 200 000
Sweden	9 900 000	– 500 000	9 400 000
United Kingdom	273 825 000	– 38 125 000	235 700 000
Item 1 0 0 0 — Total	819 450 000	– 50 000	819 400 000

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM)

Title Chapter Article Item	Heading	Budget 2005	Amending budget No. 5	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 2000/597/EC, EURATOM)			
1 1 0	***Sugar production levies***	628 875 000	– 175 000	628 700 000
	Article 1 1 0 — Subtotal	628 875 000	– 175 000	628 700 000
1 1 1	***Sugar storage levies***	p.m.	—	p.m.
	Article 1 1 1 — Subtotal	p.m.	—	p.m.
1 1 2	***Isoglucose production levies***	7 125 000	75 000	7 200 000
	Article 1 1 2 — Subtotal	7 125 000	75 000	7 200 000
1 1 3	***Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production***	p.m.	—	p.m.
	Article 1 1 3 — Subtotal	p.m.	—	p.m.
1 1 4	***Charges levied on substituted C sugar and C isoglucose***	p.m.	—	p.m.
	Article 1 1 4 — Subtotal	p.m.	—	p.m.
1 1 5	***Production levy for inulin syrup***	2 025 000	75 000	2 100 000
	Article 1 1 5 — Subtotal	2 025 000	75 000	2 100 000
1 1 6	***Additional levies provided for in Regulation (EEC) No 1107/88***	155 550 000	250 000	155 800 000
	Article 1 1 6 — Subtotal	155 550 000	250 000	155 800 000
	Chapter 1 1 — Total	**793 575 000**	**225 000**	**793 800 000**

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM) *(cont'd)*

1 1 0 Sugar production levies

Budget 2005	Amending budget No. 5	New amount
628 875 000	– 175 000	628 700 000

Remarks

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).

Under the common organisation of the market in the sugar sector, sugar producers pay basic and B production levies 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 referred to in Article 1 1 6 of this chapter will then have to be paid by sugar producers in accordance with Article 16 of Regulation (EC) No 1260/2001.

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

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	31 050 000	2 050 000	33 100 000
Czech Republic	8 917 500	– 2 317 500	6 600 000
Denmark	18 000 000	2 700 000	20 700 000
Germany	206 700 000	– 34 600 000	172 100 000
Estonia	—	—	—
Greece	8 550 000	– 350 000	8 200 000
Spain	20 550 000	– 4 150 000	16 400 000
France	145 350 000	19 050 000	164 400 000
Ireland	5 325 000	– 225 000	5 100 000
Italy	48 150 000	9 650 000	57 800 000
Cyprus	1 387 500	– 1 387 500	—
Latvia	930 000	– 330 000	600 000
Lithuania	3 127 500	– 2 127 500	1 000 000
Luxembourg	—	—	—
Hungary	13 665 000	– 8 265 000	5 400 000
Malta	870 000	– 870 000	—
Netherlands	35 475 000	4 125 000	39 600 000
Austria	14 925 000	1 475 000	16 400 000
Poland	15 337 500	16 262 500	31 600 000
Portugal	1 800 000	300 000	2 100 000
Slovenia	2 550 000	– 2 150 000	400 000
Slovakia	4 290 000	1 010 000	5 300 000
Finland	3 900 000	– 300 000	3 600 000
Sweden	9 975 000	– 675 000	9 300 000
United Kingdom	28 050 000	950 000	29 000 000
Article 1 1 0 — Total	628 875 000	– 175 000	628 700 000

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM) *(cont'd)*

1 1 1 Sugar storage levies

Budget 2005	Amending budget No. 5	New amount
p.m.	—	p.m.

Remarks

This article is 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 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 when the general rules concerning the system of minimum stocks in the sugar sector are not complied with.

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

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	—	—	—
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Ireland	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	p.m.		—
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	—	—	—
Hungary	p.m.	—	p.m.
Malta	p.m.		—
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	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 1 — 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 2000/597/EC, EURATOM) *(cont'd)*

1 1 2 Isoglucose production levies

Budget 2005	Amending budget No. 5	New amount
7 125 000	75 000	7 200 000

Remarks

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).

The common organisation of the markets in sugar provides that isoglucose-production undertakings pay basic and B production levies 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 referred to in Article 1 1 6 of this chapter will then have to be paid by isoglucose producers in accordance with Article 16 of Regulation (EC) No 1260/2001.

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

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	1 425 000	– 25 000	1 400 000
Czech Republic	367 500	– 67 500	300 000
Denmark	—	—	—
Germany	675 000	25 000	700 000
Estonia	—	—	—
Greece	225 000	– 25 000	200 000
Spain	900 000	—	900 000
France	375 000	25 000	400 000
Ireland	—	—	—
Italy	375 000	25 000	400 000
Cyprus	60 000	– 60 000	—
Latvia	37 500	– 37 500	—
Lithuania	127 500	– 27 500	100 000
Luxembourg	—	—	—
Hungary	562 500	– 362 500	200 000
Malta	37 500	– 37 500	—
Netherlands	150 000	50 000	200 000
Austria	—	—	—
Poland	630 000	670 000	1 300 000
Portugal	225 000	– 25 000	200 000
Slovenia	105 000	– 105 000	—
Slovakia	172 500	27 500	200 000
Finland	150 000	50 000	200 000
Sweden	—	—	—
United Kingdom	525 000	– 25 000	500 000
Article 1 1 2 — Total	7 125 000	75 000	7 200 000

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM) *(cont'd)*

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

Budget 2005	Amending budget No. 5	New amount
p.m.	—	p.m.

Remarks

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), as last amended by Regulation (EC) No 95/2002 (OJ L 17, 19.1.2002, p. 37).

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

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	—	—	—
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Ireland	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	p.m.		—
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	—	—	—
Hungary	p.m.	—	p.m.
Malta	p.m.		—
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	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 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 2000/597/EC, EURATOM) *(cont'd)*

1 1 4 Charges levied on substituted C sugar and C isoglucose

Budget 2005	Amending budget No. 5	New amount
p.m.	—	p.m.

Remarks

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), as last amended by Regulation (EC) No 95/2002 (OJ L 17, 19.1.2002, p. 37).

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

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	—	—	—
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Ireland	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	p.m.		—
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	—	—	—
Hungary	p.m.	—	p.m.
Malta	p.m.		—
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	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 4 — 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 2000/597/EC, EURATOM) *(cont'd)*

1 1 5 Production levy for inulin syrup

Budget 2005	Amending budget No. 5	New amount
2 025 000	75 000	2 100 000

Remarks

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).

Continuation of the existing production quota arrangements for sugar requires that similar arrangements be applied to the production of inulin syrup, a direct substitute for isoglucose and liquid sugar, to prevent this product from disturbing a market which, because of the surplus, could further increase the export costs of sugar and isoglucose producers alone.

The common organisation of the market in sugar provides that inulin syrup producers pay basic and B production levies and where necessary the additional levy covering market support expenditure.

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

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	1 425 000	– 25 000	1 400 000
Czech Republic	—	—	—
Denmark	—	—	—
Germany	—	—	—
Estonia	—	—	—
Greece	—	—	—
Spain	—	—	—
France	150 000	50 000	200 000
Ireland	—	—	—
Italy	—	—	—
Cyprus	—	—	—
Latvia	—	—	—
Lithuania	—	—	—
Luxembourg	—	—	—
Hungary	—	—	—
Malta	—	—	—
Netherlands	450 000	50 000	500 000
Austria	—	—	—
Poland	—	—	—
Portugal	—	—	—
Slovenia	—	—	—
Slovakia	—	—	—
Finland	—	—	—
Sweden	—	—	—
United Kingdom	—	—	—
Article 1 1 5 — Total	2 025 000	75 000	2 100 000

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM) *(cont'd)*

1 1 6 Additional levies provided for in Regulation (EEC) No 1107/88

Budget 2005	Amending budget No. 5	New amount
155 550 000	250 000	155 800 000

Remarks

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).

The additional levy is intended to eliminate completely the total loss within the meaning of Article 15 of Regulation (EC) No 1260/2001 recorded since the 1988/89 marketing year and not covered by the yield of the production levies applicable to those years.

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

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	8 775 000	25 000	8 800 000
Czech Republic	2 265 000	– 565 000	1 700 000
Denmark	5 025 000	– 25 000	5 000 000
Germany	42 150 000	50 000	42 200 000
Estonia	—	—	—
Greece	2 025 000	– 25 000	2 000 000
Spain	4 200 000	—	4 200 000
France	40 275 000	25 000	40 300 000
Ireland	1 275 000	25 000	1 300 000
Italy	14 175 000	25 000	14 200 000
Cyprus	352 500	– 352 500	—
Latvia	232 500	– 32 500	200 000
Lithuania	795 000	– 595 000	200 000
Luxembourg	—	—	—
Hungary	3 472 500	– 2 072 500	1 400 000
Malta	217 500	– 217 500	—
Netherlands	9 825 000	– 25 000	9 800 000
Austria	3 975 000	25 000	4 000 000
Poland	3 907 500	4 092 500	8 000 000
Portugal	525 000	– 25 000	500 000
Slovenia	645 000	– 445 000	200 000
Slovakia	1 087 500	312 500	1 400 000
Finland	900 000	—	900 000
Sweden	2 250 000	50 000	2 300 000
United Kingdom	7 200 000	—	7 200 000
Article 1 1 6 — Total	155 550 000	250 000	155 800 000

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

Title Chapter Article Item	Heading	Budget 2005	Amending budget No. 5	New amount
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(B) OF DECISION 2000/597/EC, EURATOM			
1 2 0	***Customs duties and other duties referred to in Article 2(1)(b) of Decision 2000/597/EC, Euratom***	10 749 900 000	1 280 900 000	12 030 800 000
	Article 1 2 0 — Subtotal	10 749 900 000	1 280 900 000	12 030 800 000
	Chapter 1 2 — Total	**10 749 900 000**	**1 280 900 000**	**12 030 800 000**

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

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

Budget 2005	Amending budget No. 5	New amount
10 749 900 000	1 280 900 000	12 030 800 000

Remarks

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

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

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

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	1 200 675 000	142 225 000	1 342 900 000
Czech Republic	107 925 000	26 075 000	134 000 000
Denmark	204 825 000	25 575 000	230 400 000
Germany	2 153 025 000	149 575 000	2 302 600 000
Estonia	17 325 000	– 2 125 000	15 200 000
Greece	148 275 000	39 825 000	188 100 000
Spain	760 725 000	247 275 000	1 008 000 000
France	881 475 000	79 125 000	960 600 000
Ireland	107 550 000	26 150 000	133 700 000
Italy	1 084 200 000	187 300 000	1 271 500 000
Cyprus	16 875 000	18 925 000	35 800 000
Latvia	11 175 000	6 425 000	17 600 000
Lithuania	37 500 000	– 7 700 000	29 800 000
Luxembourg	13 125 000	– 25 000	13 100 000
Hungary	165 225 000	– 48 325 000	116 900 000
Malta	10 725 000	– 2 125 000	8 600 000
Netherlands	1 110 450 000	26 350 000	1 136 800 000
Austria	160 875 000	4 725 000	165 600 000
Poland	185 550 000	17 150 000	202 700 000
Portugal	86 025 000	3 475 000	89 500 000
Slovenia	30 600 000	– 2 000 000	28 600 000
Slovakia	51 975 000	– 9 075 000	42 900 000
Finland	76 125 000	19 775 000	95 900 000
Sweden	279 300 000	29 600 000	308 900 000
United Kingdom	1 848 375 000	302 725 000	2 151 100 000
Article 1 2 0 — Total	10 749 900 000	1 280 900 000	12 030 800 000

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

Title Chapter Article Item	Heading	Budget 2005	Amending budget No. 5	New amount
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2000/597/EC, EURATOM			
1 3 0	***Own resources accruing from value added tax pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom***	15 313 493 929	242 557 346	15 556 051 275
	Article 1 3 0 — Subtotal	15 313 493 929	242 557 346	15 556 051 275
	Chapter 1 3 — Total	**15 313 493 929**	**242 557 346**	**15 556 051 275**

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

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

Budget 2005	Amending budget No. 5	New amount
15 313 493 929	242 557 346	15 556 051 275

Remarks

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

If account is taken of the capped VAT bases and of the compensation arrangements for the United Kingdom, own resources accruing from value added tax are as follows at the uniform rate (0,3179 %):

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	371 009 090	27 880 205	398 889 295
Czech Republic	130 192 846	15 475 241	145 668 087
Denmark	245 658 623	6 353 078	252 011 701
Germany	3 044 023 939	– 10 904 337	3 033 119 602
Estonia	13 307 426	950 894	14 258 320
Greece	276 501 911	4 789 903	281 291 814
Spain	1 313 797 064	26 700 246	1 340 497 310
France	2 458 793 967	112 798 222	2 571 592 189
Ireland	197 791 248	12 135 368	209 926 616
Italy	1 811 071 404	117 269 455	1 928 340 859
Cyprus	20 164 214	228 590	20 392 804
Latvia	14 827 349	1 714 076	16 541 425
Lithuania	26 054 036	4 361 668	30 415 704
Luxembourg	36 789 380	1 603 601	38 392 981
Hungary	130 894 494	– 12 251 550	118 642 944
Malta	7 261 368	– 266 924	6 994 444
Netherlands	709 063 974	24 521 258	733 585 232
Austria	348 021 621	– 15 471 609	332 550 012
Poland	303 824 226	54 490 238	358 314 464
Portugal	216 365 122	1 527 327	217 892 449
Slovenia	42 651 223	888 481	43 539 704
Slovakia	49 397 043	– 345 968	49 051 075
Finland	209 193 032	4 661 899	213 854 931
Sweden	388 695 215	3 761 392	392 456 607
United Kingdom	2 948 144 114	– 140 313 408	2 807 830 706
Article 1 3 0 — Total	15 313 493 929	242 557 346	15 556 051 275

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 2005	Amending budget No. 5	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, with the exception of those corresponding to the reserve for loan guarantees and the reserve for emergency aid	74 356 331 313	– 2 049 593 748	72 306 737 565
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	223 000 000	—	223 000 000
1 4 0 3	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the emergency aid reserve	223 000 000	—	223 000 000
	Article 1 4 0 — Subtotal	74 802 331 313	– 2 049 593 748	72 752 737 565
	Chapter 1 4 — Total	**74 802 331 313**	**– 2 049 593 748**	**72 752 737 565**

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

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

Budget 2005	Amending budget No. 5	New amount
74 356 331 313	– 2 049 593 748	72 306 737 565

Remarks

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

The rate, excluding the loan guarantee reserve and the emergency aid reserve, to be applied to the Member States' gross national income for this financial year is 0,6842 %.

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	2 066 665 399	– 14 221 913	2 052 443 486
Czech Republic	581 913 559	45 048 118	626 961 677
Denmark	1 415 604 344	– 32 173 025	1 383 431 319
Germany	15 652 002 793	– 477 089 416	15 174 913 377
Estonia	59 479 238	1 889 182	61 368 420
Greece	1 235 860 619	– 25 168 618	1 210 692 001
Spain	5 872 183 844	– 102 626 071	5 769 557 773
France	11 765 169 687	– 179 021 598	11 586 148 089
Ireland	884 053 257	19 479 882	903 533 139
Italy	9 748 057 440	– 254 467 843	9 493 589 597
Cyprus	90 126 531	– 2 355 031	87 771 500
Latvia	75 099 355	5 000 667	80 100 022
Lithuania	131 048 367	– 137 875	130 910 492
Luxembourg	164 434 833	810 202	165 245 035
Hungary	585 049 666	– 9 719 451	575 330 215
Malta	32 455 611	– 2 351 226	30 104 385
Netherlands	3 302 807 033	– 68 737 375	3 234 069 658
Austria	1 668 269 572	– 32 789 805	1 635 479 767
Poland	1 357 981 196	184 219 586	1 542 200 782
Portugal	967 071 561	– 29 253 140	937 818 421
Slovenia	190 635 093	– 3 238 343	187 396 750
Slovakia	243 679 131	6 339 418	250 018 549
Finland	1 076 283 800	– 14 786 452	1 061 497 348
Sweden	2 013 292 575	27 839 704	2 041 132 279
United Kingdom	13 177 106 809	– 1 092 083 325	12 085 023 484
Item 1 4 0 0 — Total	74 356 331 313	– 2 049 593 748	72 306 737 565

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

1 4 0 *(cont'd)*

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

Budget 2005	Amending budget No. 5	New amount
223 000 000	—	223 000 000

Remarks

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

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1), as last amended by Regulation (EC, Euratom) No 2028/2004 (OJ L 352, 27.11.2004, p. 1).

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

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

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

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

1 4 0 *(cont'd)*

1 4 0 2 *(cont'd)*

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	6 198 079	131 828	6 329 907
Czech Republic	1 745 201	188 401	1 933 602
Denmark	4 245 500	21 117	4 266 617
Germany	46 941 485	– 140 788	46 800 697
Estonia	178 383	10 882	189 265
Greece	3 706 435	27 440	3 733 875
Spain	17 611 103	182 694	17 793 797
France	35 284 592	448 054	35 732 646
Ireland	2 651 339	135 232	2 786 571
Italy	29 235 127	43 894	29 279 021
Cyprus	270 296	399	270 695
Latvia	225 228	21 807	247 035
Lithuania	393 023	10 716	403 739
Luxembourg	493 152	16 477	509 629
Hungary	1 754 606	19 760	1 774 366
Malta	97 337	– 4 493	92 844
Netherlands	9 905 356	68 784	9 974 140
Austria	5 003 261	40 695	5 043 956
Poland	4 072 684	683 592	4 756 276
Portugal	2 900 317	– 8 007	2 892 310
Slovenia	571 728	6 219	577 947
Slovakia	730 811	40 267	771 078
Finland	3 227 853	45 893	3 273 746
Sweden	6 038 010	257 012	6 295 022
United Kingdom	39 519 094	– 2 247 875	37 271 219
Item 1 4 0 2 — Total	223 000 000	0	223 000 000

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

1 4 0 *(cont'd)*

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

Budget 2005	Amending budget No. 5	New amount
223 000 000	—	223 000 000

Remarks

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

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1), as last amended by Council Regulation (EC, Euratom) No 2028/2004 of 16 November 2004 (OJ L 352, 27.11.2004, p. 1).

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

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

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

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

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

1 4 0 *(cont'd)*

1 4 0 3 *(cont'd)*

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	6 198 079	131 828	6 329 907
Czech Republic	1 745 201	188 401	1 933 602
Denmark	4 245 500	21 117	4 266 617
Germany	46 941 485	– 140 788	46 800 697
Estonia	178 383	10 882	189 265
Greece	3 706 435	27 440	3 733 875
Spain	17 611 103	182 694	17 793 797
France	35 284 592	448 054	35 732 646
Ireland	2 651 339	135 232	2 786 571
Italy	29 235 127	43 894	29 279 021
Cyprus	270 296	399	270 695
Latvia	225 228	21 807	247 035
Lithuania	393 023	10 716	403 739
Luxembourg	493 152	16 477	509 629
Hungary	1 754 606	19 760	1 774 366
Malta	97 337	– 4 493	92 844
Netherlands	9 905 356	68 784	9 974 140
Austria	5 003 261	40 695	5 043 956
Poland	4 072 684	683 592	4 756 276
Portugal	2 900 317	– 8 007	2 892 310
Slovenia	571 728	6 219	577 947
Slovakia	730 811	40 267	771 078
Finland	3 227 853	45 893	3 273 746
Sweden	6 038 010	257 012	6 295 022
United Kingdom	39 519 094	– 2 247 875	37 271 219
Item 1 4 0 3 — Total	223 000 000	0	223 000 000

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

Title Chapter Article Item	Heading	Budget 2005	Amending budget No. 5	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 2000/597/EC, Euratom***	0	0	0
	Article 1 5 0 — Subtotal	0	0	0
	Chapter 1 5 — Total	**0**	**0**	**0**

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

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

Budget 2005	Amending budget No. 5	New amount
0	0	0

Remarks

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

The breakdown of the correction is as follows:

Member State	Budget 2005	Amending budget No.5	New amount
Belgium	248 903 663	4 596 039	253 499 702
Czech Republic	70 084 115	7 352 657	77 436 772
Denmark	170 491 608	377 616	170 869 224
Germany	327 163 174	– 485 737	326 677 437
Estonia	7 163 521	416 164	7 579 685
Greece	148 843 753	690 236	149 533 989
Spain	707 230 145	5 374 701	712 604 846
France	1 416 965 627	14 053 109	1 431 018 736
Ireland	106 473 014	5 123 423	111 596 437
Italy	1 174 030 013	– 1 465 630	1 172 564 383
Cyprus	10 854 599	– 13 838	10 840 761
Latvia	9 044 766	848 482	9 893 248
Lithuania	15 783 115	385 793	16 168 908
Luxembourg	19 804 092	605 516	20 409 608
Hungary	70 461 820	597 889	71 059 709
Malta	3 908 867	– 190 639	3 718 228
Netherlands	69 036 330	584 996	69 621 326
Austria	34 870 705	337 031	35 207 736
Poland	163 551 630	26 927 397	190 479 027
Portugal	116 471 517	– 640 464	115 831 053
Slovenia	22 959 582	186 010	23 145 592
Slovakia	29 348 064	1 532 020	30 880 084
Finland	129 624 747	1 482 035	131 106 782
Sweden	42 082 486	1 857 920	43 940 406
United Kingdom	– 5 115 150 953	– 70 532 726	– 5 185 683 679
Article 1 5 0 — Total	0	0	0

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

Title Chapter	Heading	Budget 2005	Amending budget No. 5	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	2 736 707 563	525 961 402	3 262 668 965
3 1	BALANCES AND ADJUSTMENT OF BALANCES ON VAT AND FINANCIAL CONTRIBUTIONS FROM 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 THE JUSTICE AND HOME AFFAIRS POLICY	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.	0	0
	Title 3 — Total	**2 736 707 563**	**525 961 402**	**3 262 668 965**

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Title Chapter Article Item	Heading	Budget 2005	Amending budget No. 5	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	***Surplus available from the preceding financial year***	2 736 707 563		2 736 707 563
	Article 3 0 0 — Subtotal	2 736 707 563		2 736 707 563
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***	p.m.	525 961 402	525 961 402
	Article 3 0 2 — Subtotal	p.m.	525 961 402	525 961 402
	Chapter 3 0 — Total	**2 736 707 563**	**525 961 402**	**3 262 668 965**

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 2005	Amending budget No. 5	New amount
p.m.	525 961 402	525 961 402

Remarks

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

Council Regulation (EC, Euratom) No 2728/94 of 31 October 1994 establishing a Guarantee Fund for external actions (OJ L 293, 12.11.1994, p. 1), as last amended by Regulation (EC, Euratom) No 2273/2004 (OJ L 396, 31.12.2004, p. 28).

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

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

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

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

Title Chapter Article Item	Heading	Budget 2005	Amending budget No. 5	New amount
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM			
3 5 0	***Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2000 and subsequent financial years***			
3 5 0 0	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2000			
3 5 0 1	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2001	p.m.	0	0
	Article 3 5 0 — Subtotal	p.m.	0	0
3 5 9	***Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of 1991 and subsequent financial years***			
3 5 9 9	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 1999	—		—
	Article 3 5 9 — Subtotal	—		—
	Chapter 3 5 — Total	**p.m.**	**0**	**0**

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

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

3 5 0 1 Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2001

Budget 2005	Amending budget No. 5	New amount
p.m.	0	0

Remarks

New item

Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2001.

Member State	Budget 2005	Amending Budget No. 5	New amount
Belgium	p.m.	– 25 912 108	– 25 912 108
Czech Republic	p.m.	—	—
Denmark	p.m.	– 22 231 358	– 22 231 358
Germany	p.m.	43 247 740	43 247 740
Estonia	p.m.	—	—
Greece	p.m.	– 7 296 005	– 7 296 005
Spain	p.m.	– 27 475 803	– 27 475 803
France	p.m.	– 1 102 158	– 1 102 158
Ireland	p.m.	– 4 635 083	– 4 635 083
Italy	p.m.	– 64 555 999	– 64 555 999
Cyprus	p.m.	—	—
Latvia	p.m.	—	—
Lithuania	p.m.	—	—
Luxembourg	p.m.	– 530 540	– 530 540
Hungary	p.m.	—	—
Malta	p.m.	—	—
Netherlands	p.m.	– 14 562 204	– 14 562 204
Austria	p.m.	5 119 497	5 119 497
Poland	p.m.	—	—
Portugal	p.m.	– 5 879 918	– 5 879 918
Slovenia	p.m.	—	—
Slovakia	p.m.	—	—
Finland	p.m.	– 4 450 593	– 4 450 593
Sweden	p.m.	– 3 028 769	– 3 028 769
United Kingdom	p.m.	133 293 301	133 293 301
Item 3 5 0 1 — Total	p.m.	0	0

SECTION III

COMMISSION

COMMISSION

EXPENDITURE

Title	Heading	Appropriations 2005		Amending budget No. 5		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	ECONOMIC AND FINANCIAL AFFAIRS	452 732 509	462 854 009			452 732 509	462 854 009
02	ENTERPRISE	393 303 419	399 288 419			393 303 419	399 288 419
03	COMPETITION	88 839 252	88 839 252			88 839 252	88 839 252
04	EMPLOYMENT AND SOCIAL AFFAIRS	11 577 354 556	9 058 458 825			11 577 354 556	9 058 458 825
05	AGRICULTURE AND RURAL DEVELOPMENT	53 722 123 633	52 484 803 811			53 722 123 633	52 484 803 811
06	ENERGY AND TRANSPORT	1 413 397 334	1 346 158 134			1 413 397 334	1 346 158 134
07	ENVIRONMENT	322 320 776	319 290 776			322 320 776	319 290 776
08	RESEARCH	3 299 731 056	2 525 607 306			3 299 731 056	2 525 607 306
09	INFORMATION SOCIETY	1 335 651 319	1 181 111 319			1 335 651 319	1 181 111 319
10	DIRECT RESEARCH	366 422 464	348 310 914			366 422 464	348 310 914
11	FISHERIES	1 029 744 589	927 155 514			1 029 744 589	927 155 514
12	INTERNAL MARKET	73 349 263	72 749 263			73 349 263	72 749 263
13	REGIONAL POLICY	27 103 707 247	20 916 865 535	5 667 578		27 109 374 825	20 916 865 535
14	TAXATION AND CUSTOMS UNION	119 785 688	114 301 688			119 785 688	114 301 688
15	EDUCATION AND CULTURE	941 251 284	869 019 404			941 251 284	869 019 404
16	PRESS AND COMMUNICATION	185 012 786	176 001 686			185 012 786	176 001 686
17	HEALTH AND CONSUMER PROTECTION	513 511 715	516 164 510			513 511 715	516 164 510
18	AREA OF FREEDOM, SECURITY AND JUSTICE	578 452 580	566 255 804			578 452 580	566 255 804
19	EXTERNAL RELATIONS	3 076 836 673	3 281 150 276			3 076 836 673	3 281 150 276
20	TRADE	76 234 391	77 254 391			76 234 391	77 254 391
21	DEVELOPMENT AND RELATIONS WITH AFRICAN, CARIBBEAN AND PACIFIC (ACP) STATES	1 235 215 936	1 315 772 436			1 235 215 936	1 315 772 436
22	ENLARGEMENT	1 853 819 158	2 681 549 158			1 853 819 158	2 681 549 158
23	HUMANITARIAN AID	513 098 157	515 460 657			513 098 157	515 460 657
24	FIGHT AGAINST FRAUD	61 395 038	58 235 038			61 395 038	58 235 038
25	COMMISSION'S POLICY COORDINATION AND LEGAL ADVICE	209 126 692	207 311 692			209 126 692	207 311 692
26	COMMISSION'S ADMINISTRATION	647 663 022	647 663 022			647 663 022	647 663 022
27	BUDGET	1 385 620 356	1 385 620 356			1 385 620 356	1 385 620 356
28	AUDIT	10 602 470	10 602 470			10 602 470	10 602 470
29	STATISTICS	131 296 575	126 078 575			131 296 575	126 078 575
30	PENSIONS	899 771 000	899 771 000			899 771 000	899 771 000
31	RESERVES	557 192 789	325 722 789			557 192 789	325 722 789
	Expenditure D — Total	**114 174 563 727**	**103 905 428 029**	**5 667 578**		**114 180 231 305**	**103 905 428 029**

COMMISSION

TITLE 13

REGIONAL POLICY

Overall objectives

The objective of this policy is to strengthen economic and social cohesion by reducing disparities between levels of regional development in the European Union.

Title Chapter	Heading	Appropriations 2005		Amending budget No. 5		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
13 01	ADMINISTRATIVE EXPENDITURE OF REGIONAL POLICY POLICY AREA	90 055 412	90 055 412			90 055 412	90 055 412
13 03	EUROPEAN REGIONAL DEVELOPMENT FUND AND OTHER REGIONAL INTERVENTIONS	21 365 268 846	17 126 810 123			21 365 268 846	17 126 810 123
13 04	COHESION FUND	5 126 432 989	3 000 000 000			5 126 432 989	3 000 000 000
13 05	PREACCESSION INTERVENTIONS RELATED TO THE STRUCTURAL POLICIES	521 950 000	700 000 000			521 950 000	700 000 000
13 06	SOLIDARITY FUND — MANAGEMENT	p.m.	p.m.	5 667 578		5 667 578	p.m.
13 49	EXPENDITURE ON ADMINISTRATIVE MANAGEMENT OF PROGRAMMES COMMITTED IN ACCORDANCE WITH THE FORMER FINANCIAL REGULATION	—	p.m.			—	p.m.
	Title 13 — Total	**27 103 707 247**	**20 916 865 535**	**5 667 578**		**27 109 374 825**	**20 916 865 535**

COMMISSION

TITLE 13

REGIONAL POLICY

CHAPTER 13 06 — SOLIDARITY FUND — MANAGEMENT

Title Chapter Article Item	Heading	FP	Appropriations 2005		Amending budget No. 5		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 06	SOLIDARITY FUND — MANAGEMENT							
13 06 01	***European Union Solidarity Fund — Member States***	3	p.m.	p.m.	5 667 578		5 667 578	p.m.
	Article 13 06 01 — Subtotal		p.m.	p.m.	5 667 578		5 667 578	p.m.
13 06 02	***European Union Solidarity Fund — Countries negotiating for accession***	7.5	p.m.	p.m.			p.m.	p.m.
	Article 13 06 02 — Subtotal		p.m.	p.m.			p.m.	p.m.
	Chapter 13 06 — Total		**p.m.**	**p.m.**	**5 667 578**		**5 667 578**	**p.m.**

COMMISSION

CHAPTER 13 06 — SOLIDARITY FUND — MANAGEMENT *(cont'd)*

13 06 01 Member States

Appropriations 2005		Amending budget No. 5		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
p.m.	p.m.	5 667 578		5 667 578	p.m.

The likely schedule of payments vis-à-vis commitments is as follows:

Commitments		Payments				
		2004	2005	2006	2007	Subsequent years and others
Pre-2004 commitments still outstanding	p.m.					
Commitment appropriations made available again and/or carried over from 2003						
Appropriations 2004	20 955 775	p.m.	20 955 775			
Appropriations 2005	5 667 578	p.m.	5 667 578 (1)			
Total	26 623 353	p.m.	26 623 353			

(1) These payment appropriations will be entered later.

Remarks

This article is intended to record appropriations resulting from the mobilisation of the European Union Solidarity Fund in the event of natural, environmental or technological disasters in the Member States.

Legal basis

Council Regulation (EC) No 2012/2002 of 11 November 2002 establishing the European Union Solidarity Fund (OJ L 311, 14.11.2002, p. 3).

Reference acts

Interinstitutional Agreement of 7 November 2002 between the European Parliament, the Council and the Commission on the financing of the European Union Solidarity Fund supplementing the Interinstitutional Agreement of 6 May 1999 on budgetary discipline and improvement of the budgetary procedure (OJ C 283, 20.11.2002, p. 1).