II

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is not obligatory)

BUDGETS

EUROPEAN PARLIAMENT

FINAL ADOPTION

of amending budget No 5 of the European Union for the financial year 2008

(2008/833/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 5/2008 of the European Union for the financial year 2008, which the Commission presented on 18 June 2008,

Having regard to draft amending budget No 5/2008, which the Council established on 22 July 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 2 September 2008,

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[1] OJ L 248, 16.9.2002, p. 1.
[2] OJ L 71, 14.3.2008, p. 1.
[3] OJ C 139, 14.6.2006, p. 1.

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

Done at Brussels, 2 September 2008.

The President
Hans-Gert PÖTTERING

FINAL ADOPTION OF AMENDING BUDGET No 5 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 5/2008 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)	18 536 300 000	16 532 900 000	+ 12,12
VAT own resources at the uniform rate (Tables 1 and 2, Chapter 1 3)	18 096 756 274	18 517 228 951	– 2,27
Remainder to be financed by the additional resource (GNI own resources, Tables 3 and 4, Chapter 1 4)	80 226 795 053	71 153 076 387	12,75
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 5/2008 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 142th meeting of the Advisory Committee on Own Resources on 7 May 2008.

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

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(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	1 477 380 000	3 462 469 000	50	1 731 234 500	1 477 380 000	
Bulgaria	200 267 000	329 137 000	50	164 568 500	164 568 500	Bulgaria
Czech Republic	819 430 000	1 329 493 000	50	664 746 500	664 746 500	Czech Republic
Denmark	1 010 552 000	2 401 679 000	50	1 200 839 500	1 010 552 000	
Germany	10 693 785 000	25 074 521 000	50	12 537 260 500	10 693 785 000	
Estonia	96 097 000	161 138 000	50	80 569 000	80 569 000	Estonia
Ireland	1 003 531 000	1 615 079 000	50	807 539 500	807 539 500	Ireland
Greece	1 260 165 000	2 372 455 000	50	1 186 227 500	1 186 227 500	Greece
Spain	6 603 836 000	10 628 292 000	50	5 314 146 000	5 314 146 000	Spain
France	9 501 255 000	19 563 734 000	50	9 781 867 000	9 501 255 000	
Italy	6 448 943 000	15 616 005 000	50	7 808 002 500	6 448 943 000	
Cyprus	143 888 000	162 208 000	50	81 104 000	81 104 000	Cyprus
Latvia	125 920 000	225 928 000	50	112 964 000	112 964 000	Latvia
Lithuania	154 087 000	309 591 000	50	154 795 500	154 087 000	
Luxembourg	198 307 000	295 451 000	50	147 725 500	147 725 500	Luxembourg
Hungary	446 300 000	974 459 000	50	487 229 500	446 300 000	
Malta	42 512 000	54 763 000	50	27 381 500	27 381 500	Malta
Netherlands	2 869 049 000	5 809 900 000	50	2 904 950 000	2 869 049 000	
Austria	1 243 687 000	2 809 826 000	50	1 404 913 000	1 243 687 000	
Poland	1 845 603 000	3 361 626 000	50	1 680 813 000	1 680 813 000	Poland
Portugal	984 658 000	1 598 643 000	50	799 321 500	799 321 500	Portugal
Romania	543 585 000	1 265 892 000	50	632 946 000	543 585 000	
Slovenia	193 720 000	352 001 000	50	176 000 500	176 000 500	Slovenia
Slovakia	240 492 000	580 001 000	50	290 000 500	240 492 000	
Finland	797 612 000	1 896 315 000	50	948 157 500	797 612 000	
Sweden	1 443 385 000	3 433 911 000	50	1 716 955 500	1 443 385 000	
United Kingdom	9 844 979 000	19 878 725 000	50	9 939 362 500	9 844 979 000	
Total	**60 233 025 000**	**125 563 242 000**		**62 781 621 000**	**57 958 198 000**	

(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 = 10 693 785 000 / (57 958 198 000 – 9 844 979 000) × 1/4 × 6 534 458 982 = 363 091 999

(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 = (6 534 458 982 – (363 091 999 + 97 414 408 + 42227593 + 49 008 050)) / (57 958 198 000 – (9 844 979 000 + 10 693 785 000 + 2 869 049 000 + 1 243 687 000 + 1 443 385 000))

Frozen rate = 0,187761923331507 %

Uniform rate

0,5 % – 0,187761923331507 % = 0,312238076668493 %

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	1 477 380 000	0,50	0,312238077	461 294 290
Bulgaria	164 568 500	0,50	0,312238077	51 384 552
Czech Republic	664 746 500	0,50	0,312238077	207 559 169
Denmark	1 010 552 000	0,50	0,312238077	315 532 813
Germany	10 693 785 000	0,50	0,312238077	3 339 006 861
Estonia	80 569 000	0,50	0,312238077	25 156 710
Ireland	807 539 500	0,50	0,312238077	252 144 580
Greece	1 186 227 500	0,50	0,312238077	370 385 393
Spain	5 314 146 000	0,50	0,312238077	1 659 278 726
France	9 501 255 000	0,50	0,312238077	2 966 653 587
Italy	6 448 943 000	0,50	0,312238077	2 013 605 559
Cyprus	81 104 000	0,50	0,312238077	25 323 757
Latvia	112 964 000	0,50	0,312238077	35 271 662
Lithuania	154 087 000	0,50	0,312238077	48 111 829
Luxembourg	147 725 500	0,50	0,312238077	46 125 526
Hungary	446 300 000	0,50	0,312238077	139 351 854
Malta	27 381 500	0,50	0,312238077	8 549 547
Netherlands	2 869 049 000	0,50	0,312238077	895 826 342
Austria	1 243 687 000	0,50	0,312238077	388 326 437
Poland	1 680 813 000	0,50	0,312238077	524 813 818
Portugal	799 321 500	0,50	0,312238077	249 578 608
Romania	543 585 000	0,50	0,312238077	169 727 935
Slovenia	176 000 500	0,50	0,312238077	54 954 058
Slovakia	240 492 000	0,50	0,312238077	75 090 760
Finland	797 612 000	0,50	0,312238077	249 044 837
Sweden	1 443 385 000	0,50	0,312238077	450 679 756
United Kingdom	9 844 979 000	0,50	0,312238077	3 073 977 308
Total	**57 958 198 000**			**18 096 756 274**

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	3 462 469 000		2 212 293 872
Bulgaria	329 137 000		210 297 267
Czech Republic	1 329 493 000		849 460 087
Denmark	2 401 679 000		1 534 517 633
Germany	25 074 521 000		16 020 998 065
Estonia	161 138 000		102 956 766
Ireland	1 615 079 000		1 031 931 080
Greece	2 372 455 000		1 515 845 386
Spain	10 628 292 000		6 790 791 560
France	19 563 734 000		12 499 961 399
Italy	15 616 005 000		9 977 617 754
Cyprus	162 208 000		103 640 427
Latvia	225 928 000	0,6389354 (1)	144 353 388
Lithuania	309 591 000		197 808 637
Luxembourg	295 451 000		188 774 091
Hungary	974 459 000		622 616 311
Malta	54 763 000		34 990 017
Netherlands	5 809 900 000		3 712 150 540
Austria	2 809 826 000		1 795 297 183
Poland	3 361 626 000		2 147 861 714
Portugal	1 598 643 000		1 021 429 538
Romania	1 265 892 000		808 823 159
Slovenia	352 001 000		224 905 885
Slovakia	580 001 000		370 583 147
Finland	1 896 315 000		1 211 622 705
Sweden	3 433 911 000		2 194 047 156
United Kingdom	19 878 725 000		12 701 220 286
Total	**125 563 242 000**		**80 226 795 053**

(1) Calculation of rate: (80 226 795 053) / (125 563 242 000) = 0,638935358590056 %.

TABLE 4.1

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	17,3696	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	7,2340	
3. (1) – (2)	10,1356	
4. Total allocated expenditure		**105 334 416 783**
5. Pre-accession expenditure (PAE) (2)		2 930 184 072
6. PAE-adjusted total allocated expenditure = (4) – (5)		102 404 232 710
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 850 293 993
8. United Kingdom's advantage (3)		360 165 002
9. Basic compensation for the United Kingdom = (7) – (8)		6 490 128 991
10. Windfall gains deriving from traditional own resources (4)		– 44 329 991
11. Correction for the United Kingdom = (9) – (10)		6 534 458 982

(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-25 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 4.2

Correction of budgetary imbalances for the United Kingdom for 2004 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 non-capped VAT bases	18,6421	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	7,9467	
3. (1) – (2)	10,6954	
4. Total allocated expenditure		**92 456 248 291**
5. Pre-accession expenditure (PAE) (2)		1 758 152 082
6. PAE-adjusted total allocated expenditure = (4) – (5)		90 698 096 209
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 402 357 774
8. United Kingdom's advantage (3)		852 641 338
9. Basic compensation for the United Kingdom = (7) – (8)		5 549 716 436
10. Windfall gains deriving from traditional own resources (4)		1 854 006
11. Correction for the United Kingdom = (9) – (10)		5 547 862 430

(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. 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).

Note: The difference of – € 122 514 360 between the definitive amount of the 2004 UK correction (€ 5 547 862 430, as calculated above) and the previously budgeted amount of the 2004 UK correction (€ 5 425 348 070, entered in the AB 3/2006) is financed in chapter 3 5 of the AB 5/2008. 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 3 5 of the AB 5/2008. This 'indirect effect' corresponds to an increase of € 20 611 312 for the United Kingdom, so that the total amount entered in chapter 3 5 of the AB 5/2008 is a payment of € 101 903 048 to the United Kingdom (= – € 122 514 360 + € 20 611 312).

TABLE 5.1

Calculation of the financing of the 2007 correction for the United Kingdom amounting to EUR – 6 534 458 982 (Chapter 1 5)

Member State	Percentage share of GNI base	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,76	3,28	5,05		1,33	4,61	301 040 283
Bulgaria	0,26	0,31	0,48		0,13	0,44	28 616 428
Czech Republic	1,06	1,26	1,94		0,51	1,77	115 591 201
Denmark	1,91	2,27	3,50		0,92	3,20	208 811 148
Germany	19,97	23,73	0,00	– 17,79	0,00	5,93	387 588 536
Estonia	0,13	0,15	0,24		0,06	0,21	14 009 953
Ireland	1,29	1,53	2,36		0,62	2,15	140 421 139
Greece	1,89	2,24	3,46		0,91	3,16	206 270 302
Spain	8,46	10,06	15,50		4,08	14,14	924 064 312
France	15,58	18,51	28,54		7,52	26,03	1 700 945 777
Italy	12,44	14,78	22,78		6,00	20,78	1 357 715 136
Cyprus	0,13	0,15	0,24		0,06	0,22	14 102 983
Latvia	0,18	0,21	0,33		0,09	0,30	19 643 043
Lithuania	0,25	0,29	0,45		0,12	0,41	26 917 024
Luxembourg	0,24	0,28	0,43		0,11	0,39	25 687 639
Hungary	0,78	0,92	1,42		0,37	1,30	84 723 188
Malta	0,04	0,05	0,08		0,02	0,07	4 761 304
Netherlands	4,63	5,50	0,00	– 4,12	0,00	1,37	89 806 327
Austria	2,24	2,66	0,00	– 1,99	0,00	0,66	43 432 788
Poland	2,68	3,18	4,90		1,29	4,47	292 272 608
Portugal	1,27	1,51	2,33		0,61	2,13	138 992 130
Romania	1,01	1,20	1,85		0,49	1,68	110 061 487
Slovenia	0,28	0,33	0,51		0,14	0,47	30 604 312
Slovakia	0,46	0,55	0,85		0,22	0,77	50 427 503
Finland	1,51	1,79	2,77		0,73	2,52	164 872 871
Sweden	2,73	3,25	0,00	– 2,44	0,00	0,81	53 079 560
United Kingdom	15,83	0,00	0,00		0,00	0,00	0
Total	**100,00**	**100,00**	**100,00**	**– 26,35**	**26,35**	**100,00**	**6 534 458 982**

The calculations are made to 15 decimal places.

TABLE 5.2

Financing of the definitive 2004 United Kingdom correction (Chapter 3 5)

Member State	Amount
	(1)
Belgium	2 392 182
Bulgaria	—
Czech Republic	1 265 029
Denmark	5 800 976
Germany	14 493 411
Estonia	678 387
Ireland	593 890
Greece	14 522 967
Spain	7 627 237
France	21 623 756
Italy	44 925 252
Cyprus	102 536
Latvia	– 145 286
Lithuania	– 1 166 128
Luxembourg	2 161 097
Hungary	3 654 140
Malta	130 946
Netherlands	– 7 933 202
Austria	– 7 470 091
Poland	997 325
Portugal	1 158 294
Romania	—
Slovenia	807 014
Slovakia	– 2 963 326
Finland	5 549 337
Sweden	– 6 902 695
United Kingdom	– 101 903 048
Total	**0**

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 (2)
	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 corrections (2004 and 2007)	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	15 500 000	42 600 000	1 821 100 000	1 879 200 000	626 400 000	461 294 290	2 212 293 872	303 432 465	2 977 020 627	3,03	4 856 220 627
Bulgaria	15 500 000	400 000	61 500 000	77 400 000	25 800 000	51 384 552	210 297 267	28 616 428	290 298 247	0,30	367 698 247
Czech Republic	3 600 000	6 400 000	199 700 000	209 700 000	69 900 000	207 559 169	849 460 087	116 856 230	1 173 875 486	1,19	1 383 575 486
Denmark	31 600 000	21 500 000	318 400 000	371 500 000	123 833 333	315 532 813	1 534 517 633	214 612 124	2 064 662 570	2,10	2 436 162 570
Germany	157 100 000	163 700 000	3 182 400 000	3 503 200 000	1 167 733 332	3 339 006 861	16 020 998 065	402 081 947	19 762 086 873	20,10	23 265 286 873
Estonia	900 000	8 600 000	25 400 000	34 900 000	11 633 334	25 156 710	102 956 766	14 688 340	142 801 816	0,15	177 701 816
Ireland	700 000	0	238 500 000	239 200 000	79 733 333	252 144 580	1 031 931 080	141 015 029	1 425 090 689	1,45	1 664 290 689
Greece	7 600 000	1 500 000	246 600 000	255 700 000	85 233 333	370 385 393	1 515 845 386	220 793 269	2 107 024 048	2,14	2 362 724 048
Spain	34 500 000	8 500 000	1 330 000 000	1 373 000 000	457 666 667	1 659 278 726	6 790 791 560	931 691 549	9 381 761 835	9,54	10 754 761 835
France	103 400 000	229 600 000	1 263 300 000	1 596 300 000	532 100 000	2 966 653 587	12 499 961 399	1 722 569 533	17 189 184 519	17,48	18 785 484 519
Italy	137 800 000	7 900 000	1 672 200 000	1 817 900 000	605 966 667	2 013 605 559	9 977 617 754	1 402 640 388	13 393 863 701	13,62	15 211 763 701
Cyprus	3 800 000	3 800 000	38 200 000	45 800 000	15 266 667	25 323 757	103 640 427	14 205 519	143 169 703	0,15	188 969 703
Latvia	1 300 000	800 000	29 300 000	31 400 000	10 466 667	35 271 662	144 353 388	19 497 757	199 122 807	0,20	230 522 807
Lithuania	2 800 000	5 300 000	46 200 000	54 300 000	18 100 000	48 111 829	197 808 637	25 750 896	271 671 362	0,28	325 971 362
Luxembourg	600 000	0	20 400 000	21 000 000	7 000 000	46 125 526	188 774 091	27 848 736	262 748 353	0,27	283 748 353
Hungary	4 600 000	6 300 000	115 900 000	126 800 000	42 266 667	139 351 854	622 616 311	88 377 328	850 345 493	0,86	977 145 493
Malta	1 300 000	200 000	9 700 000	11 200 000	3 733 333	8 549 547	34 990 017	4 892 250	48 431 814	0,05	59 631 814
Netherlands	227 700 000	38 600 000	1 742 600 000	2 008 900 000	669 633 333	895 826 342	3 712 150 540	81 873 125	4 689 850 007	4,77	6 698 750 007
Austria	2 300 000	13 800 000	219 700 000	235 800 000	78 600 000	388 326 437	1 795 297 183	35 962 697	2 219 586 317	2,26	2 455 386 317
Poland	37 700 000	71 200 000	371 100 000	480 000 000	160 000 000	524 813 818	2 147 861 714	293 269 933	2 965 945 465	3,02	3 445 945 465
Portugal	19 400 000	300 000	136 300 000	156 000 000	52 000 000	249 578 608	1 021 429 538	140 150 424	1 411 158 570	1,44	1 567 158 570
Romania	32 100 000	1 100 000	182 200 000	215 400 000	71 800 000	169 727 935	808 823 159	110 061 487	1 088 612 581	1,11	1 304 012 581
Slovenia	400 000	0	94 600 000	95 000 000	31 666 667	54 954 058	224 905 885	31 411 326	311 271 269	0,32	406 271 269
Slovakia	1 200 000	5 400 000	102 100 000	108 700 000	36 233 333	75 090 760	370 583 147	47 464 177	493 138 084	0,50	601 838 084
Finland	7 700 000	900 000	150 800 000	159 400 000	53 133 334	249 044 837	1 211 622 705	170 422 208	1 631 089 750	1,66	1 790 489 750
Sweden	20 500 000	12 800 000	439 800 000	473 100 000	157 700 000	450 679 756	2 194 047 156	46 176 865	2 690 903 777	2,74	3 164 003 777
United Kingdom	411 200 000	56 600 000	2 487 700 000	2 955 500 000	985 166 667	3 073 977 308	12 701 220 286	– 6 636 362 030	9 138 835 564	9,29	12 094 335 564
Total	**1 282 800 000**	**707 800 000**	**16 545 700 000**	**18 536 300 000**	**6 178 766 667**	**18 096 756 274**	**80 226 795 053**	**0**	**98 323 551 327**	**100,00**	**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) / (12 556 324 200 000) = 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 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)	1 683 200 000	– 400 400 000	1 282 800 000
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	74 400 000	707 800 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(b) OF DECISION 2000/597/EC, EURATOM	16 431 900 000	113 800 000	16 545 700 000
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	– 998 917 679	18 096 756 274
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(d) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM	79 015 677 374	1 211 117 679	80 226 795 053
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
	Title 1 — Total	**116 859 851 327**	**0**	**116 859 851 327**

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 2008	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)	1 683 200 000	– 400 400 000	1 282 800 000
	Article 1 0 0 — Subtotal	1 683 200 000	– 400 400 000	1 282 800 000
	Chapter 1 0 — Total	**1 683 200 000**	**– 400 400 000**	**1 282 800 000**

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

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

Budget 2008	Amending budget No 5	New amount
1 683 200 000	– 400 400 000	1 282 800 000

Remarks

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

Figures are net of collection costs.

Legal basis

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

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

1 0 0 *(cont'd)*

1 0 0 0 *(cont'd)*

Member State	Budget 2008	Amending budget No 5	New amount
Belgium	18 400 000	– 2 900 000	15 500 000
Bulgaria	10 100 000	5 400 000	15 500 000
Czech Republic	6 700 000	– 3 100 000	3 600 000
Denmark	40 900 000	– 9 300 000	31 600 000
Germany	221 500 000	– 64 400 000	157 100 000
Estonia	900 000	0	900 000
Ireland	800 000	– 100 000	700 000
Greece	11 000 000	– 3 400 000	7 600 000
Spain	58 700 000	– 24 200 000	34 500 000
France	126 000 000	– 22 600 000	103 400 000
Italy	173 600 000	– 35 800 000	137 800 000
Cyprus	4 300 000	– 500 000	3 800 000
Latvia	1 200 000	100 000	1 300 000
Lithuania	2 500 000	300 000	2 800 000
Luxembourg	700 000	– 100 000	600 000
Hungary	4 800 000	– 200 000	4 600 000
Malta	1 400 000	– 100 000	1 300 000
Netherlands	298 700 000	– 71 000 000	227 700 000
Austria	4 400 000	– 2 100 000	2 300 000
Poland	46 800 000	– 9 100 000	37 700 000
Portugal	28 000 000	– 8 600 000	19 400 000
Romania	30 000 000	2 100 000	32 100 000
Slovenia	300 000	100 000	400 000
Slovakia	1 500 000	– 300 000	1 200 000
Finland	7 400 000	300 000	7 700 000
Sweden	19 800 000	700 000	20 500 000
United Kingdom	562 800 000	– 151 600 000	411 200 000
Item 1 0 0 0 — Total	1 683 200 000	– 400 400 000	1 282 800 000

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)

Title Chapter Article Item	Heading	Budget 2008	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***	p.m.		p.m.
	Article 1 1 0 — Subtotal	p.m.		p.m.
1 1 1	***Sugar storage levies***	14 200 000		14 200 000
	Article 1 1 1 — Subtotal	14 200 000		14 200 000
1 1 2	***Isoglucose production levies***	p.m.		p.m.
	Article 1 1 2 — Subtotal	p.m.		p.m.
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***	p.m.		p.m.
	Article 1 1 5 — Subtotal	p.m.		p.m.
1 1 6	***Additional levies provided for in Regulation (EEC) No 1107/88***	p.m.		p.m.
	Article 1 1 6 — Subtotal	p.m.		p.m.
1 1 7	***Production charge***	152 900 000	2 475 000	155 375 000
	Article 1 1 7 — Subtotal	152 900 000	2 475 000	155 375 000
1 1 8	***One-off amounts on additional sugar quota and supplementary isoglucose quota***	466 300 000	71 925 000	538 225 000
	Article 1 1 8 — Subtotal	466 300 000	71 925 000	538 225 000
1 1 9	***Surplus amount***	p.m.		p.m.
	Article 1 1 9 — Subtotal	p.m.		p.m.
	Chapter 1 1 — Total	**633 400 000**	**74 400 000**	**707 800 000**

1 1 7 ***Production charge***

Budget 2008	Amending budget No 5	New amount
152 900 000	2 475 000	155 375 000

Remarks

Under the common organisation of the markets in the sugar sector, a production charge is levied on undertakings producing sugar, isoglucose or inulin syrup in accordance with Article 16 of Regulation (EC) No 318/2006.

Figures are net of collection costs.

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 7 *(cont'd)*

Legal basis

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

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

Member State	Budget 2008	Amending budget No 5	New amount
Belgium	8 175 000	225 000	8 400 000
Bulgaria	400 000	—	400 000
Czech Republic	3 300 000	100 000	3 400 000
Denmark	3 800 000	300 000	4 100 000
Germany	33 150 000	—	33 150 000
Estonia	—	—	—
Ireland	p.m.	—	p.m.
Greece	1 500 000	—	1 500 000
Spain	8 500 000	—	8 500 000
France	37 050 000	—	37 050 000
Italy	6 900 000	1 000 000	7 900 000
Cyprus	—	—	—
Latvia	p.m.	—	p.m.
Lithuania	900 000	50 000	950 000
Luxembourg	—	—	—
Hungary	3 525 000		3 525 000
Malta	—	—	—
Netherlands	8 000 000	500 000	8 500 000
Austria	3 675 000	—	3 675 000
Poland	16 125 000	—	16 125 000
Portugal	300 000	—	300 000
Romania	1 100 000	—	1 100 000
Slovenia	p.m.	—	p.m.
Slovakia	1 500 000	100 000	1 600 000
Finland	900 000	—	900 000
Sweden	2 900 000	200 000	3 100 000
United Kingdom	11 200 000	—	11 200 000
Article 1 1 7 — Total	152 900 000	2 475 000	155 375 000

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 8 ***One-off amounts on additional sugar quota and supplementary isoglucose quota***

Budget 2008	Amending budget No 5	New amount
466 300 000	71 925 000	538 225 000

Remarks

A one-off amount is levied on additional sugar quota or supplementary isoglucose quota which have been allocated to undertakings in accordance with Articles 8 and 9 (2) and (3) of Council Regulation (EC) No 318/2006.

Figures are net of collection costs.

Legal basis

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

Member State	Budget 2008	Amending budget No 5	New amount
Belgium	23 225 000	10 975 000	34 200 000
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	3 000 000	3 000 000
Denmark	p.m.	17 400 000	17 400 000
Germany	130 550 000	—	130 550 000
Estonia	—	—	—
Ireland	p.m.	—	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	192 550 000	—	192 550 000
Italy	p.m.	—	p.m.
Cyprus	—	—	—
Latvia	p.m.	—	p.m.
Lithuania	p.m.	4 350 000	4 350 000
Luxembourg	—	—	—
Hungary	2 775 000	—	2 775 000
Malta	—	—	—
Netherlands	6 600 000	23 500 000	30 100 000
Austria	10 125 000	—	10 125 000
Poland	55 075 000	—	55 075 000
Portugal	p.m.	p.m.	p.m.
Romania	p.m.	—	p.m.
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	3 000 000	3 000 000
Finland	p.m.	—	p.m.
Sweden	p.m.	9 700 000	9 700 000
United Kingdom	45 400 000	—	45 400 000
Article 1 1 8 — Total	466 300 000	71 925 000	538 225 000

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 2008	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***	16 431 900 000	113 800 000	16 545 700 000
	Article 1 2 0 — Subtotal	16 431 900 000	113 800 000	16 545 700 000
	Chapter 1 2 — Total	**16 431 900 000**	**113 800 000**	**16 545 700 000**

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

Budget 2008	Amending budget No 5	New amount
16 431 900 000	113 800 000	16 545 700 000

Remarks

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

Figures are net of collection costs.

Legal basis

Council Decision 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.

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 *(cont'd)*

Member State	Budget 2008	Amending budget No 5	New amount
Belgium	1 676 800 000	144 300 000	1 821 100 000
Bulgaria	55 600 000	5 900 000	61 500 000
Czech Republic	230 400 000	– 30 700 000	199 700 000
Denmark	275 400 000	43 000 000	318 400 000
Germany	3 381 600 000	– 199 200 000	3 182 400 000
Estonia	26 200 000	– 800 000	25 400 000
Ireland	232 000 000	6 500 000	238 500 000
Greece	247 000 000	– 400 000	246 600 000
Spain	1 337 600 000	– 7 600 000	1 330 000 000
France	1 352 400 000	– 89 100 000	1 263 300 000
Italy	1 621 700 000	50 500 000	1 672 200 000
Cyprus	32 200 000	6 000 000	38 200 000
Latvia	26 800 000	2 500 000	29 300 000
Lithuania	48 200 000	– 2 000 000	46 200 000
Luxembourg	21 800 000	– 1 400 000	20 400 000
Hungary	128 500 000	– 12 600 000	115 900 000
Malta	10 500 000	– 800 000	9 700 000
Netherlands	1 634 600 000	108 000 000	1 742 600 000
Austria	327 400 000	– 107 700 000	219 700 000
Poland	304 200 000	66 900 000	371 100 000
Portugal	103 800 000	32 500 000	136 300 000
Romania	186 200 000	– 4 000 000	182 200 000
Slovenia	41 400 000	53 200 000	94 600 000
Slovakia	75 700 000	26 400 000	102 100 000
Finland	149 800 000	1 000 000	150 800 000
Sweden	406 200 000	33 600 000	439 800 000
United Kingdom	2 497 900 000	– 10 200 000	2 487 700 000
Article 1 2 0 — Total	16 431 900 000	113 800 000	16 545 700 000

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 2008	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***	19 095 673 953	– 998 917 679	18 096 756 274
	Article 1 3 0 — Subtotal	19 095 673 953	– 998 917 679	18 096 756 274
	Chapter 1 3 — Total	**19 095 673 953**	**– 998 917 679**	**18 096 756 274**

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

Budget 2008	Amending budget No 5	New amount
19 095 673 953	– 998 917 679	18 096 756 274

Remarks

The applied uniform rate valid for all Member States to the harmonised VAT assessment bases determined according to Community rules is of 0,3122 %. Thus account has been taken of the capped VAT bases and of the compensation arrangements for the United Kingdom.

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)(c) thereof.

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 *(cont'd)*

Member State	Budget 2008	Amending budget No 5	New amount
Belgium	477 138 423	– 15 844 133	461 294 290
Bulgaria	50 093 963	1 290 589	51 384 552
Czech Republic	201 885 283	5 673 886	207 559 169
Denmark	323 051 419	– 7 518 606	315 532 813
Germany	3 446 304 209	– 107 297 348	3 339 006 861
Estonia	27 406 821	– 2 250 111	25 156 710
Ireland	284 759 055	– 32 614 475	252 144 580
Greece	360 249 915	10 135 478	370 385 393
Spain	1 791 780 415	– 132 501 689	1 659 278 726
France	3 107 168 761	– 140 515 174	2 966 653 587
Italy	2 044 859 325	– 31 253 766	2 013 605 559
Cyprus	26 050 536	– 726 779	25 323 757
Latvia	36 212 573	– 940 911	35 271 662
Lithuania	43 908 728	4 203 101	48 111 829
Luxembourg	53 615 966	– 7 490 440	46 125 526
Hungary	134 076 173	5 275 681	139 351 854
Malta	8 821 149	– 271 602	8 549 547
Netherlands	928 300 150	– 32 473 808	895 826 342
Austria	404 033 478	– 15 707 041	388 326 437
Poland	516 953 462	7 860 356	524 813 818
Portugal	264 757 661	– 15 179 053	249 578 608
Romania	182 920 308	– 13 192 373	169 727 935
Slovenia	55 477 547	– 523 489	54 954 058
Slovakia	83 067 479	– 7 976 719	75 090 760
Finland	262 310 984	– 13 266 147	249 044 837
Sweden	493 414 503	– 42 734 747	450 679 756
United Kingdom	3 487 055 667	– 413 078 359	3 073 977 308
Article 1 3 0 — Total	19 095 673 953	– 998 917 679	18 096 756 274

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 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	79 015 677 374	1 211 117 679	80 226 795 053
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	79 015 677 374	1 211 117 679	80 226 795 053
	Chapter 1 4 — Total	**79 015 677 374**	**1 211 117 679**	**80 226 795 053**

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 5	New amount
79 015 677 374	1 211 117 679	80 226 795 053

Remarks

The rate to be applied to the Member States' gross national income for this financial year is 0,6389 %.

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 5	New amount
Belgium	2 146 650 423	65 643 449	2 212 293 872
Bulgaria	189 905 672	20 391 595	210 297 267
Czech Republic	765 344 920	84 115 167	849 460 087
Denmark	1 501 847 706	32 669 927	1 534 517 633
Germany	15 515 459 536	505 538 529	16 020 998 065
Estonia	103 898 962	– 942 196	102 956 766
Ireland	1 079 518 491	– 47 587 411	1 031 931 080
Greece	1 365 703 524	150 141 862	1 515 845 386
Spain	6 792 620 141	– 1 828 581	6 790 791 560
France	12 070 059 530	429 901 869	12 499 961 399
Italy	9 858 616 771	119 000 983	9 977 617 754
Cyprus	98 757 301	4 883 126	103 640 427
Latvia	137 281 473	7 071 915	144 353 388
Lithuania	179 792 441	18 016 196	197 808 637
Luxembourg	203 257 547	– 14 483 456	188 774 091
Hungary	624 982 341	– 2 366 030	622 616 311
Malta	33 440 882	1 549 135	34 990 017
Netherlands	3 605 237 755	106 912 785	3 712 150 540
Austria	1 717 724 667	77 572 516	1 795 297 183
Poland	1 959 764 975	188 096 739	2 147 861 714
Portugal	1 003 693 425	17 736 113	1 021 429 538
Romania	826 758 020	– 17 934 861	808 823 159
Slovenia	210 314 778	14 591 107	224 905 885
Slovakia	353 977 509	16 605 638	370 583 147
Finland	1 147 947 397	63 675 308	1 211 622 705
Sweden	2 169 302 729	24 744 427	2 194 047 156
United Kingdom	13 353 818 458	– 652 598 172	12 701 220 286
Item 1 4 0 0 — Total	79 015 677 374	1 211 117 679	80 226 795 053

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

Title Chapter Article Item	Heading	Budget 2008	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
	Article 1 5 0 — Subtotal	0		0
	Chapter 1 5 — Total	**0**		**0**

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 2008	Amending budget No 5	New amount
0	0	0

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 Articles 4 and 5 thereof.

Member State	Budget 2008	Amending budget No 5	New amount
Belgium	264 394 444	36 645 839	301 040 283
Bulgaria	23 389 931	5 226 497	28 616 428
Czech Republic	94 264 507	21 326 694	115 591 201
Denmark	184 976 643	23 834 505	208 811 148
Germany	340 140 218	47 448 318	387 588 536
Estonia	12 796 824	1 213 129	14 009 953
Ireland	132 960 024	7 461 115	140 421 139
Greece	168 208 303	38 061 999	206 270 302
Spain	836 620 163	87 444 149	924 064 312
France	1 486 621 504	214 324 273	1 700 945 777
Italy	1 214 246 844	143 468 292	1 357 715 136
Cyprus	12 163 546	1 939 437	14 102 983
Latvia	16 908 416	2 734 627	19 643 043
Lithuania	22 144 324	4 772 700	26 917 024
Luxembourg	25 034 428	653 211	25 687 639
Hungary	76 976 604	7 746 584	84 723 188
Malta	4 118 781	642 523	4 761 304
Netherlands	79 036 419	10 769 908	89 806 327
Austria	37 657 102	5 775 686	43 432 788
Poland	241 376 502	50 896 106	292 272 608
Portugal	123 620 950	15 371 180	138 992 130
Romania	101 828 516	8 232 971	110 061 487
Slovenia	25 903 640	4 700 672	30 604 312
Slovakia	43 598 010	6 829 493	50 427 503
Finland	141 388 142	23 484 729	164 872 871
Sweden	47 556 896	5 522 664	53 079 560
United Kingdom	– 5 757 931 681	– 776 527 301	– 6 534 458 982
Article 1 5 0 — Total	0	0	0

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

Title Chapter	Heading	Budget 2008	Amending budget No 5	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	1 654 583 290		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.		0
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	**1 654 583 290**		**1 654 583 290**

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

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 2008	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***			
3 5 0 4	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.		0
	Article 3 5 0 — Subtotal	p.m.		0
	Chapter 3 5 — Total	**p.m.**		**0**

3 5 0 Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom

3 5 0 4 Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Budget 2008	Amending budget No 5	New amount
p.m.	0	0

Remarks

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

The new figures correspond to the result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2004.

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

3 5 0 *(cont'd)*

3 5 0 4 *(cont'd)*

Member State	Budget 2008	Amending budget No 5	New amount
Belgium	p.m.	2 392 182	2 392 182
Bulgaria	—	—	—
Czech Republic	p.m.	1 265 029	1 265 029
Denmark	p.m.	5 800 976	5 800 976
Germany	p.m.	14 493 411	14 493 411
Estonia	p.m.	678 387	678 387
Ireland	p.m.	593 890	593 890
Greece	p.m.	14 522 967	14 522 967
Spain	p.m.	7 627 237	7 627 237
France	p.m.	21 623 756	21 623 756
Italy	p.m.	44 925 252	44 925 252
Cyprus	p.m.	102 536	102 536
Latvia	p.m.	– 145 286	– 145 286
Lithuania	p.m.	– 1 166 128	– 1 166 128
Luxembourg	p.m.	2 161 097	2 161 097
Hungary	p.m.	3 654 140	3 654 140
Malta	p.m.	130 946	130 946
Netherlands	p.m.	– 7 933 202	– 7 933 202
Austria	p.m.	– 7 470 091	– 7 470 091
Poland	p.m.	997 325	997 325
Portugal	p.m.	1 158 294	1 158 294
Romania	—	—	—
Slovenia	p.m.	807 014	807 014
Slovakia	p.m.	– 2 963 326	– 2 963 326
Finland	p.m.	5 549 337	5 549 337
Sweden	p.m.	– 6 902 695	– 6 902 695
United Kingdom	p.m.	– 101 903 048	– 101 903 048
Item 3 5 0 4 — Total	p.m.	0	0