FORMAL RECORD OF THE FINAL ADOPTION OF THE SUPPLEMENTARY BUDGET No 2 OF THE EUROPEAN COMMUNITIES FOR THE FINANCIAL YEAR 1975

(75/377/Euratom, ECSC, EEC)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

— having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78 (7) thereof;

— having regard to the Treaty establishing the European Economic Community, and in particular Article 203 (7) thereof;

— having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 177 (7) thereof;

— having regard to the preliminary draft of the supplementary and amending budget No 2 of the European Communities for the financial year 1975, as submitted by the Commission;

— having regard to the draft of the supplementary budget No 2 of the European Communities for the financial year 1975, as established by the Council;

— having regard to the deliberations of the European Parliament of 28 April 1975;

— having regard to the resolution adopted by the European Parliament on 29 April 1975;

— the procedure provided for in Article 78 of the Treaty establishing the European Coal and Steel Community, Article 203 of the Treaty establishing the European Economic Community and Article 117 of the Treaty establishing the European Atomic Energy Community having thus been completed,

TAKES NOTE THAT:

Sole Article

The supplementary budget No 2 of the European Communities for the financial year 1975, as shown in the Annex hereto, is finally adopted.

Done at Luxembourg, 29 April 1975.

The President
of the European Parliament

Georges SPÉNALE

SUPPLEMENTARY BUDGET No 2 OF THE EUROPEAN COMMUNITIES FOR THE FINANCIAL YEAR 1975

CONTENTS

A. Revenue 61

B. Calculation of the relative share of the Member States. 75

C. Summary of expenditure. 87

A. REVENUE

The estimated revenue of the Communities is:

Title	Nature of revenue	u.a.		
		Budget 1975 including draft supplementary budget No 1	Second supplementary budget 1975	New total
1	Own resources	3 890 172 399	+ 11 782 770	3 901 955 169
2	Surpluses available	p.m.	—	p.m.
3	Portion of proceeds of ECSC levies paid in pursuance of Article 20 of the Treaty of 8 April 1965	18 000 000	—	18 000 000
4	Deductions from staff remuneration	28 251 869	—	28 251 869
5	Contributions	2 030 078 138	+ 72 395 507	2 102 473 645
9	Miscellaneous revenue	10 910 370	—	10 910 370
	Grand total	**5 977 412 776**	**+ 84 178 277**	**6 061 591 053**

A. THE COMMUNITIES RESOURCES

TITLE 1

OWN RESOURCES

CHAPTER 10 — LEVIES, PREMIUMS, SUPPLEMENTARY OR COMPENSATORY AMOUNTS, ADDITIONAL AMOUNTS OR PART AMOUNTS AND OTHER DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE COMMUNITIES IN RESPECT OF TRADE WITH NON-MEMBER COUNTRIES WITHIN THE FRAMEWORK OF THE COMMON AGRICULTURAL POLICY (Article 2 (a) of the Council Decision of 21 April 1970)

Article	Item	Heading	u.a. Budget 1975 including draft supplementary budget No 1	Second supplementary budget 1975	New total
		CHAPTER 10			
100		*Levies, premiums, supplementary or compensatory amounts or part amounts and other duties established by the institutions of the Communities in respect of trade with non-member countries within the framework of the common agricultural policy* (Article 2 (a) of the Council Decision of 21 April 1970)			
	1000	Belgium	28 000 000	—	28 000 000
	1001	Germany	117 400 000	—	117 400 000
	1002	France	48 400 000	—	48 400 000
	1003	Italy	119 700 000	—	119 700 000
	1004	Luxembourg	100 000	—	100 000
	1005	Netherlands	53 700 000	—	53 700 000
	1006	Denmark	4 185 000	—	4 185 000
	1007	Ireland	472 500	—	472 500
	1008	United Kingdom	51 840 000	—	51 840 000
		Article 100 — Total	423 797 500	—	423 797 500
		CHAPTER 10 — TOTAL	423 797 500	—	423 797 500

A. THE COMMUNITIES' RESOURCES

TITLE 1

OWN RESOURCES

CHAPTER 10 — LEVIES, PREMIUMS, SUPPLEMENTARY OR COMPENSATORY AMOUNTS, ADDITIONAL AMOUNTS OR PART AMOUNTS AND OTHER DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE COMMUNITIES IN RESPECT OF TRADE WITH NON-MEMBER COUNTRIES WITHIN THE FRAMEWORK OF THE COMMON AGRICULTURAL POLICY (Article 2 (a) of the Council Decision of 21 April 1970)

Article	Item	Remarks

CHAPTER 11 — CONTRIBUTIONS AND OTHER DUTIES PROVIDED FOR WITHIN THE FRAMEWORK OF THE COMMON ORGANIZATION OF THE MARKET IN SUGAR (Article 2 (a) of the Council Decision of 21 April 1970)

CHAPTER 12 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2 (b) OF THE COUNCIL DECISION OF 21 APRIL 1970

Article	Item	Heading	u.a. Budget 1975 including draft supplementary budget No 1	Second supplementary budget 1975	New total
		CHAPTER 11			
110		*Contributions and other duties provided for within the framework of the common organization of the market in sugar* (Article 2 (a) of the Council Decision of 21 April 1970)			
	1100	Belgium	8 300 000	—	8 300 000
	1101	Germany	27 400 000	—	27 400 000
	1102	France	40 200 000	—	40 200 000
	1103	Italy	10 300 000	—	10 300 000
	1104	Luxembourg	—	—	—
	1105	Netherlands	7 900 000	—	7 900 000
	1106	Denmark	2 767 500	—	2 767 500
	1107	Ireland	1 485 000	—	1 485 000
	1108	United Kingdom	8 370 000	—	8 370 000
		Article 110 — Total	106 722 500	—	106 722 500
		CHAPTER 11 — TOTAL	106 722 500	—	106 722 500
		CHAPTER 12			
120		*Customs duties and other duties referred to in Article 2 (b) of the Council Decision of 21 April 1970*			
	1200	Belgium	257 100 000	—	257 100 000
	1201	Germany	843 800 000	—	843 800 000
	1202	France	602 700 000	—	602 700 000
	1203	Italy	497 600 000	—	497 600 000
	1204	Luxembourg	4 000 000	—	4 000 000
	1205	Netherlands	312 700 000	—	312 700 000
	1206	Denmark	77 017 500	—	77 017 500
	1207	Ireland	23 344 506	+ 360 535	23 705 041
	1208	United Kingdom	741 390 393	+ 11 422 235	752 812 628
		Article 120 — Total	3 359 652 399	+ 11 782 770	3 371 435 169
		CHAPTER 12 — TOTAL	3 359 652 399	+ 11 782 770	3 371 435 169

CHAPTER 11 — CONTRIBUTIONS AND OTHER DUTIES PROVIDED FOR WITHIN THE FRAMEWORK OF THE COMMON ORGANIZATION OF THE MARKETS IN SUGAR (Article 2 (a) of the Council Decision of 21 April 1970)

CHAPTER 12 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2 (b) OF THE COUNCIL DECISION OF 21 APRIL 1970

Article	Item	Remarks

CHAPTER 13 — VALUE ADDED TAX

Article	Item	Heading	u.a.		
			Budget 1975 including draft supplementary budget No 1	Second supplementary budget 1975	New total
		CHAPTER 13			
130		*Value added tax*	—	—	—
		CHAPTER 13 — TOTAL	—	—	—
		Title 1 — Total	**3 890 172 399**	**+ 11 782 770**	**3 901 955 169**
		Title 2 — Total	**p.m.**	**—**	**p.m.**
		Title 3 — Total	**18 000 000**	**—**	**18 000 000**
		Title 4 — Total	**28 251 869**	**—**	**28 251 869**

CHAPTER 13 — VALUE ADDED TAX

Article	Item	Remarks

B. CONTRIBUTIONS

TITLE 5

CONTRIBUTIONS

CHAPTER 50 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 4 (2) OR (3) OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS OF MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

Article	Item	Heading	u.a.		
			Budget 1975 including draft supplementary budget No 1	Second supplementary budget 1975	New total
		CHAPTER 50			
500		*Contributions provided for in Article 4 (2) or (3) of the Decision of 21 April 1970 on the replacement of financial contributions of Member States by the Communities' own resources*			
	5000	Belgium	116 849 095	+ 5 840 708	122 689 803
	5001	Denmark	18 100 525	+ 1 454 432	19 554 957
	5002	Germany	669 403 177	+ 23 625 364	693 028 541
	5003	France	666 754 298	+ 19 351 306	686 105 604
	5004	Ireland	—	—	—
	5005	Italy	391 144 845	+ 14 516 388	405 661 233
	5006	Luxembourg	5 433 961	+ 135 853	5 569 814
	5007	Netherlands	149 684 525	+ 7 471 456	157 155 981
	5009	United Kingdom	—	—	—
		Article 500 — Total	2 017 370 426	+ 72 395 507	2 089 765 933
		CHAPTER 50 — TOTAL	2 017 370 426	+ 72 395 507	2 089 765 933

B. CONTRIBUTIONS

TITLE 5

CONTRIBUTIONS

CHAPTER 50 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 4 (2) OR (3) OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS OF MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

Article	Item	Remarks

CHAPTER 51 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 4 (6) OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS OF MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

CHAPTER 52 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 7 OF REGULATION (EEC) No 728/70 ON THE FINANCING OF EAGGF EXPENDITURE — GUIDANCE SECTION

CHAPTER 53 — CONTRIBUTIONS PROVIDED FOR IN REGULATION No 130/66/EEC ON THE FINANCING OF THE COMMON AGRICULTURAL POLICY — GUARANTEE SECTION

Article	Item	Heading	u.a.		
			Budget 1975 including draft supplementary budget No 1	Second supplementary budget 1975	New total
		CHAPTER 51			
510		*Contributions provided for in Article 4 (6) of the Decision of 21 April 1970 on the replacement of financial contributions of Member States by the Communities' own resources*			
	5100	Belgium	346 315·00	—	346 315·00
	5101	Germany	5 309 882·70	—	5 309 882·70
	5102	France	734 515·90	—	734 515·90
	5103	Italy	657 311·50	—	657 311·50
	5104	Luxembourg	8 585·90	—	8 585·90
	5105	Netherlands	4 239 537·80	—	4 239 537·80
	5106	Denmark	295 794·60	—	295 794·60
	5107	Ireland	66 315·20	—	66 315·20
	5108	United Kingdom	699 453·40	—	699 453·40
		Article 510 — Total	12 357 712·00	—	12 357 712·00
		CHAPTER 51 — TOTAL	12 357 712·00	—	12 357 712·00
		CHAPTER 52			
520		*Contributions provided for in Article 7 of Regulation (EEC) No 728/70 or the financing of EAGGF expenditure*	—	—	—
		CHAPTER 53			
530		*Contributions provided for in Regulation No 130/66/EEC on the financing of the common agricultural policy — Guarantee Section*	—	—	—

CHAPTER 51 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 4 (6) OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS OF MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

CHAPTER 52 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 7 OF REGULATION (EEC) No 728/70 ON THE FINANCING OF EAGGF EXPENDITURE — GUIDANCE SECTION

CHAPTER 53 — CONTRIBUTIONS PROVIDED FOR IN REGULATION No 130/66/EEC ON THE FINANCING OF THE COMMON AGRICULTURAL POLICY — GUARANTEE SECTION

Article	Item	Remarks

CHAPTER 54 — CONTRIBUTIONS PROVIDED FOR IN REGULATION No 130/66/EEC ON THE FINANCING OF THE COMMON AGRICULTURAL POLICY — GUIDANCE SECTION

CHAPTER 59 — OTHER CONTRIBUTIONS

Article	Item	Heading		u.a. Budget 1975 including draft supplementary budget No 1	Second supplementary budget 1975	New total
		CHAPTER 54				
540		*Contributions provided for in Regulation No 130/66/EEC on the financing of the common agricultural policy — Guidance Section*		—	—	—
		CHAPTER 59				
590		*Contributions provided for in Article 200 (1) of the EEC Treaty* (financing of administrative expenditure)				
	5900	Belgium	7·9 %	27 650	—	27 650
	5901	Germany	28·0 %	98 000	—	98 000
	5902	France	28·0 %	98 000	—	98 000
	5903	Italy	28·0 %	98 000	—	98 000
	5904	Luxembourg	0·2 %	700	—	700
	5905	Netherlands	7·9 %	27 650	—	27 650
			Article 590 — Total	350 000	—	350 000
			CHAPTER 59 — TOTAL	350 000	—	350 000
			Title 5 — Total	**2 030 078 138**	+ 72 395 507	**2 102 473 645**
			Title 9 — Total	**10 910 370**	—	**10 910 370**
			GRAND TOTAL	**5 977 412 776**	+ 84 178 277	**6 061 591 053**

CHAPTER 54 — CONTRIBUTIONS PROVIDED FOR IN REGULATION No 130/66/EEC ON THE FINANCING OF THE COMMON AGRICULTURAL POLICY — GUIDANCE SECTION

CHAPTER 59 — OTHER CONTRIBUTIONS

Article	Item	Remarks

B. CALCULATION OF THE RELATIVE SHARE OF THE MEMBER STATES

TABLE 1

Appropriations to be covered during the financial year 1975 in accordance with Articles 3 and 4 of the Decision of 21 April 1970 relating to own resources and Article 10 of the Treaty of 22 April 1970 amending certain budgetary provisions of the Treaties establishing the European Communities and of the Treaty establishing a single Council and a single Commission of the European Communities and Articles 129 and 130 of the Treaty of Accession.

(in u.a.)

A. Category of appropriations	1975 budget including draft supplementary budget No 1	Second supplementary budget 1975	New total
1. Appropriations for administrative and operational expenditure (Titles 1 to 4 and Chapters 98 and 99)	438 208 538	—	438 208 538
2. Appropriations for payment relating to expenditure on Euratom research and investment (Chapter 33):	96 454 998	—	96 454 998
3. (a) European Social Fund (Chapters 50 to 54)	369 300 000	—	369 300 000
(b) European Regional Development Fund (Chapters 55 and 56)	150 000 000	—	150 000 000
4. EAGGF — Guarantee Section (Titles 6 and 7)	3 980 475 000	—	3 980 475 000
— Guidance Section (Title 8)	325 000 000	—	325 000 000
5. Expenditure on cooperation with developing countries (Chapters 92 and 93)	228 607 000	+ 83 000 000	311 607 000
6. Repayment to the Member States of 10 % of amounts paid by way of own resources (Chapter 29)	389 017 240	+ 1 178 277	390 195 517
	5 977 062 776	+ 84 178 277	6 061 241 053
7. Re-entries to be financed according to a special scale	350 000	—	350 000
Total expenditure	5 977 412 776	+ 84 178 277	6 061 591 053
B. Category of revenue			
1. Miscellaneous revenue relating to:			
— the general budget	33 764 239	—	33 764 239
— research and investment	5 398 000	—	5 398 000
2. Contributions from the Member States towards additional Euratom programmes	12 357 712	—	12 357 712
3. Part of ECSC levies allocated to administrative expenditure	18 000 000	—	18 000 000
	69 519 951	—	69 519 951
4. Contributions to cover the re-entries mentioned in point 7 above	350 000	—	350 000
Total of revenue	69 869 951	—	69 869 951
Appropriations to be covered pursuant to the Decision of 21 April 1970	5 907 542 825	+ 84 178 277	5 991 721 102

TABLE 2 A

FINANCIAL YEAR 1975

Estimate of own resources to be paid by each Member State

(in u.a.)

Member State	Agricultural levies		Common Customs Tariff duties	Total
	Levies on sugar	Other levies		
	1	2	3	4
Belgium	8 300 000	28 000 000	257 100 000	293 400 000
Germany	27 400 000	117 400 000	843 800 000	988 600 000
France	40 200 000	48 400 000	602 700 000	691 300 000
Italy	10 300 000	119 700 000	497 600 000	627 600 000
Luxembourg	—	100 000	4 000 000	4 100 000
Netherlands	7 900 000	53 700 000	312 700 000	374 300 000
Total	94 100 000	367 300 000	2 517 900 000	2 979 300 000

TABLE 2 B

FINANCIAL YEAR 1975

(in u.a.)

Type of resource	Denmark	Ireland	United Kingdom	Total
1. Levies on sugar	4 100 000	2 200 000	12 400 000	18 700 000
2. Agricultural levies	6 200 000	700 000	76 800 000	83 700 000
3. Customs duties	114 100 000	381 300 000	8 742 400 000 (1)	9 237 800 000
4. Total	124 400 000	384 200 000	8 831 600 000	9 340 200 000
5. Applying Articles 3 and 4 of the Decision of 21 April 1970 and Article 130 of the Treaty of Accession	83 970 000	25 662 541	813 022 628	922 655 169
Breakdown				
(a) Levies on sugar	(2 767 500)	(1 485 000)	(8 370 000)	(12 622 500)
(b) Agricultural levies	(4 185 000)	(472 500)	(51 840 000)	(56 497 500)
(c) Customs duties	(77 017 500)	(23 705 041)	(752 812 628)	(853 535 169)

(1) Including fiscal duties levied by the customs. Fiscal duties represent some 89% of Ireland's customs duties and 87% of those of the United Kingdom.

Total own resources to be remitted = Tables 2 A and 2 B: 3 901 955 169 u.a.

Note on Table 2 B

The own resources for Ireland and the United Kingdom (point 4) are considerably in excess of the sums actually due from these two countries, despite the application of the coefficient of abatement (cf. Article 130 of the Treaty of Accession).

In the circumstances, the amount of own resources to be remitted (point 5) was established in terms of the maximum permissible relative share for these two countries (Articles 3 and 4 of the Decision of 21 April 1970 and Article 130 of the Treaty of Accession) applied to the total expenditure figure.

Example Ireland:

— Relative share for Ireland in 1974 0·3484 %

— Conversion of the coefficient of abatement for 1974 (56 %) into that for 1975 (67·5 %)

$$\frac{67{\cdot}5}{56} \times 0{\cdot}3484 = 0{\cdot}419946\ \%$$

— Upper limit of the range of Articles 3 and 4 of the Decision of 21 April 1970 (+2 %) (1) 0·4283 %

— Own resources to be remitted

$$\frac{0{\cdot}4283}{100} \times 5\,991\,721\,102 = 25\,662\,541 \text{ u.a.}$$

(The hypothesis that the contribution of Ireland and the United Kingdom would be at the upper limit of the range is confirmed in the tables below).

The breakdown given in points 5(a), (b) and (c) is obtained by applying the coefficient of abatement (67·5 %) to the sugar levies (point 1) and the agricultural levies (point 2). Hence the customs duties represent the difference between the total sum to be remitted and the total of the latter two amounts.

(1) From 1 January 1975 the maximum possible variation in the relative share from one financial year to the next is 2%.

TABLE 3

FINANCIAL YEAR 1975

Distribution of expenditure not covered by own resources

	u.a.
Expenditure to be financed	5 991 721 102
Own resources to be paid over (Table 2)	— 3 901 955 169
Difference to be covered by contributions from the Member States	2 089 765 933

(in u.a.)

Member State	Contributions from the Member States according to the GNP scale (1) (Article 4 (3) of the Decision of 21 April 1970)		Contributions from the Member States according to the GNP scale (1)	
	Amount	%	Amount	%
	(1)		(2)	
Belgium	85 891 470	4·1101	94 150 225	4·5053
Denmark	52 812 565	2·5272	35 649 317	1·7059
Germany	624 311 303	29·8747	684 341 919	32·7473
France	480 338 969	22·9853	526 524 886	25·1954
Ireland	13 934 559	0·6668	9 406 037	0·4501
Italy	308 691 864	14·7716	338 372 810	16·1919
Luxembourg	3 395 870	0·1625	3 721 873	0·1781
Netherlands	110 021 997	5·2648	120 600 392	5·7710
United Kingdom	410 367 336	19·6370	276 998 474	13·2550
Total	2 089 765 933	100	2 089 765 933	100

(1) The figures concerning the establishment of the GNP scale are given in Annexes H and I.

As in Table 2 B (point 4), the contributions have been distributed first of all without applying the coefficient of abatement (column 1).

In the second column they have been distributed on the basis of the scale obtained from the following operations:

(a) for the new Member States, the GNP scale is reduced to 67·5 % (Article 130);

(b) for the original Member States, the difference between 100 % and the part covered by the new Member States is distributed in proportion to the GNP scale.

TABLE 4

FINANCIAL YEAR 1975

Establishing the relative share of the Member States before adjustment

(in u.a.)

Member State	Own resources to be paid over (Table 2)	Contributions due (Column 2 of Table 3)	Total (Columns 1 + 2)	Relative share before adjustment
	1	2	3	4
Belgium	293 400 000	94 150 225	387 550 225	6·4681
Denmark	83 970 000	35 649 317	119 619 317	1·9964
Germany	988 600 000	684 341 919	1 672 941 919	27·9209
France	691 300 000	526 524 886	1 217 824 886	20·3251
Ireland	25 686 280	9 406 037	35 068 578	0·5853
Italy	627 600 000	338 372 810	965 972 810	16·1218
Luxembourg	4 100 000	3 721 873	7 821 873	0·1306
Netherlands	374 300 000	120 600 392	494 900 392	8·2597
United Kingdom	813 774 706	276 998 474	1 090 021 102	18·1921
Total	3 902 730 986	2 089 765 933	5 991 721 102	100

The appropriations of Table 1 are covered in the first place by own resources, and then by the contributions. The total for each Member State so obtained gives the relative share shown in column 4; this is subsequently adjusted in accordance with the provisions of Articles 3 and 4 of the Decision of 21 April 1970.

TABLE 5

FINANCIAL YEAR 1975

Adjustment of the relative share of the new Member States for the financial year 1975
(Articles 3 and 4 of the Decision of 21 April 1975)

(in %)

Member State	Relative share for reference (1)	Upper limit +2 %	Lower limit —2 %	Relative share before adjustment (2)	Differences		First distribution	Second distribution	Relative share after adjustment
					Below the lower limit	Above the upper limit			
	1	2	3	4	5	6	7	8	9
Belgium	6·8512	6·9882	6·7142	6·4681	+ 0·2461	—	—	+ 0·0242	6·7384
Denmark	1·6939	1·7278	1·6600	1·9964	—	— 0·2686	—	—	1·7278
Germany	27·6163	28·1686	27·0640	27·9209	—	—	+ 0·2477	—	28·1686
France	23·5435	24·0144	23·0726	20·3251	+ 2·7475	—	—	+ 0·1354	23·2080
Ireland	0·4199	0·4283	0·4115	0·5853	—	— 0·1570	—	—	0·4283
Italy	17·6611	18·0143	17·3079	16·1218	+ 1·1861	—	—	+ 0·0870	17·3949
Luxembourg	0·1653	0·1686	0·1620	0·1306	+ 0·0314	—	—	+ 0·0010	0·1630
Netherlands	8·7458	8·9207	8·5709	8·2597	+ 0·3112	—	—	+ 0·0310	8·6019
United Kingdom	13·3030	13·5691	13·0369	18·1921	—	— 4·6230	—	—	13·5691
	100	102	98	100	+ 4·5223	— 5·0486	+ 0·2477	+ 0·2786	100
Balance to be distributed :						— 0·5263			

(1) For the new Member States: $\frac{67·5}{56}$ of the relative share for 1974 (see Annex A).
For the original Member States: the remainder proportional to the relative share for 1974 (see Annex B.).
The reduction envisaged in Articles 130 of the Treaty of Accession brings the share of the new Member States to a percentage of the figure which would be obtained by applying the provisions of the Decision of 21 April 1970; this percentage is 56% for 1974 and 67·5 % for 1975. The relative share in the first column of Annex A is raised from 56 hundredths to 67·5 hundredths.
(2) Cf. Table 4 column 1.

TABLE 6

FINANCIAL YEAR 1975

Contribution of the new Member States towards financing the 1975 budget

State	Relative share of the States after adjustment		Breakdown (in u.a.) of relative shares into:	
	%	Amount (u.a.)	Own resources	Contributions
Denmark	1·7278	103 524 957	83 970 000	19 554 957
Ireland	0·4283	25 662 541	25 662 541	—
United Kingdom	13·5691	813 022 628	813 022 628	—
Total contribution of the Three	15·7252	942 210 126	922 655 169	19 554 957
Budget total	100	5 991 721 102	3 901 955 169	2 089 765 933

Tables 3 to 5 were used solely to check the hypothesis that the own resources for Ireland and the United Kingdom would be at the top end of the possible range and to establish the contributions payable by Denmark.

TABLE 7

FINANCIAL YEAR 1975

A. Establishing the contribution to be paid by the six original Member States

	u.a.
Total own resources of the Member States (Table 2 A and 2 B)	3 901 955 169
Contribution of a new Member State (Table 6)	19 554 957
	3 921 510 126
Total expenditure	5 991 721 102
Contributions to be remitted by the original Member States	2 070 210 976

B. Establishing the relative share of the Six original Member States before adjustment

Member State	Contribution from the Member States (1)		Own resources (u.a.) to be remitted (Table 2 A)	Total of the shares of the Member States (u.a.)	Relative share %
	%	Amount (u.a.)			
Belgium	4·1101	110 261 557	293 400 000	403 661 557	7·9941
Germany	29·8747	801 447 885	988 600 000	1 790 047 885	35·4499
France	22·9853	616 626 111	691 300 000	1 307 926 111	25·9020
Italy	14·7716	396 277 371	627 600 000	1 023 877 371	20·2768
Luxembourg	0·1625	4 359 384	4 100 000	8 459 384	0·1675
Netherlands	5·2648	141 238 668	374 300 000	515 538 668	10·2097
Total	77·1690	2 070 210 976	2 979 300 000	5 049 510 976	100

(1) GNP scale — the figures concerning the establishment of this scale are given in Annexes H and I.

NB: This table, covering the original Member States, is similar to Tables 3 and 4; the expenditure figure shown is the total expenditure to be covered less the share borne by the new Member States.

TABLE 8

FINANCIAL YEAR 1975

Adjustment of the relative share of each Member State for the 1975 financial year
(Applying Articles 3 and 4 of the Decision of the 21 April 1970)

Member State	Relative share for reference (cf. Annex B)	Upper limit +2 %	Lower limit —2 %	Relative share for 1975 before adjustment (Table 7)	Differences		First adjustment	Relative share after adjustment
					Below the lower limit	Above the upper limit		
Belgium	8·1000	8·2620	7·9380	7·9941	—	—	0·2461	8·2402
Germany	32·6498	33·3028	31·9968	35·4499	—	— 2·1471	—	33·3028
France	27·8347	28·3914	27·2780	25·9020	+ 1·3760	—	—	27·2780
Italy	20·8802	21·2978	20·4626	20·2768	+ 0·1858	—	—	20·4626
Luxembourg	0·1954	0·1993	0·1915	0·1675	+ 0·0240	—	—	0·1915
Netherlands	10·3399	10·5467	10·1331	10·2097	—	—	0·3152	10·5249
Total	100	102	98	100	+ 1·5858	— 2·1471	+ 0·5613	100
Balance to be distributed:						— 0·5613		

TABLE 9

FINANCIAL YEAR 1975

Contribution of the Member States towards financing the budget excluding the amounts financed according to special scales

Member State	Relative share of the Member States after adjustment		Breakdown (in u.a.) of the modified relative shares into:		Relative share of the Nine %
	% (1)	Amount (u.a.)	Own resources	Contributions	
Belgium	8·2402	416 089 803	293 400 000	122 689 803	6·9444
Germany	33·3028	1 681 628 541	988 600 000	693 028 541	28·0659
France	27·2780	1 377 405 604	691 300 000	686 105 604	22·9885
Italy	20·4626	1 033 261 233	627 600 000	405 661 233	17·2448
Luxembourg	0·1915	9 669 814	4 100 000	5 569 814	0·1614
Netherlands	10·5249	531 455 981	374 300 000	157 155 981	8·8698
Total	100	5 049 510 976	2 979 300 000	2 070 210 976	84·2748
Denmark		103 524 957	83 970 000	19 554 957	1·7278
Ireland		25 662 541	25 662 541	—	0·4283
United Kingdom		813 022 628	813 022 628	—	13·5691
Grand total		5 991 721 102	3 901 955 169	2 089 765 933	100

(1) Cf. Table 8, last column.

ANNEXES

(SERIES OF TABLES SHOWING THE REFERENCE FIGURES USED FOR THE PRECEDING CALCULATIONS)

ANNEX A

FINANCIAL YEAR 1974

Contribution of the new Member States towards financing the 1974 budget (1)

State	Relative share of the States after adjustment		Breakdown (in u.a.) of relative shares into	
	%	Amount (u.a.)	Own resources	Contributions
Denmark	1·4053	72 550 348	57 281 000	15 269 348
Ireland	0·3484	17 986 580	17 986 580	—
United Kingdom	11·0366	569 778 109	569 778 109	—
Total	12·7903	660 315 037	645 045 689	15 269 348
Budget total	100	5 162 623 531	3 153 758 189	2 008 865 342

(1) This table is taken from the 1974 budget and its sole purpose is to show (in conjunction with Annex B) the basis of reference for column 1 of Table 5.

ANNEX B

FINANCIAL YEAR 1974

Contribution of the Member States towards financing the budget, excluding the amounts financed according to special scales

State	Relative share of the Member States after adjustment		Breakdown (in u.a.) of the modified relative shares into:		Relative share of the Nine %
	%	Amount (in u.a.)	Own resources	Contributions	
Belgium	8·1000	364 686 988	227 937 500	136 749 488	7·0640
Germany	32·6498	1 469 994 719	872 900 000	597 094 719	28·4738
France	27·8347	1 253 204 062	597 625 000	655 579 062	24·2745
Italy	20·8802	940 091 018	509 687 500	430 403 518	18·2096
Luxembourg	0·1954	8 797 511	4 287 500	4 510 011	0·1704
Netherlands	10·3399	465 534 196	296 275 000	169 259 196	9·0174
Total	100	4 502 308 494	2 508 712 500	1 993 595 994	87·2097
Denmark		72 550 348	57 281 000	15 269 348	1·4053
Ireland		17 986 580	17 986 580	—	0·3484
United Kingdom		569 778 109	569 778 109	—	11·0366
Grand total		5 162 623 531	3 153 758 189	2 008 865 342	100

NB: This table is taken from the 1974 budget and its sole purpose is to show the basis of reference for column 1 of Table 5.

ANNEX C

Establishing the relative share of each Member State to be taken as the 1970 reference for the purposes of applying Article 3 (3) of the Decision of 21 April 1970 on the basis of the revenue and expenditure account for the financial year 1970

(in u.a.)

Category of appropriations	Actual contributions to the 1970 budget	Breakdown of contributions between the Member States					
		Belgium	Germany	France	Italy	Luxembourg	Netherlands
1. Appropriations for payment relating to the Euratom research and investment budget (Article 3(3), second subparagraph (a))	28 389 267	2 810 538 9·9 %	8 516 780 30 %	8 516 780 30 %	6 529 531 23 %	56 779 0·2 %	1 958 859 6·9 %
2. Appropriations for the European Social Fund (Article 3 (3), second subparagraph (b))	37 041 701	3 259 670 8·8 %	11 853 344 32 %	11 853 344 32 %	7 408 341 20 %	74 083 0·2 %	2 592 919 7 %
3. Appropriations for the EAGGF (2) (Article 3 (3), second subparagraph (c)):		8·25 %	31·5 %	28 %	21·5 %	0·2 %	10·35 %
— Guarantee Section	2 369 780 000	195 506 850	746 480 700	663 538 400	509 502 700	4 739 560	245 272 230
— Guidance Section	285 000 000	23 512 500	89 775 000	79 800 000	61 275 000	570 000	29 497 500
4. Appropriations relating to: (Article 3 (3), second subparagraph (d))							
— administrative expenditure (Titles I to IV)	88 276 973	6 973 881 7·9 %	24 717 552 28 %	24 717 552 28 %	24 717 552 28 %	176 555 0·2 %	6 973 881 7·9 %
— food aid	16 443 000	1 256 245 7·64 %	4 998 672 30·4 %	4 998 672 30·4 %	3 551 688 21·6 %	108 524 0·66 %	1 529 199 9·3 %
Total	2 824 930 941	233 319 684	886 342 048	793 424 748	612 984 812	5 725 501	287 824 588
Relative share of each Member State %		8·2593	31·3757	28·0865	21·6991	0·2027	10·1887

(1) Provisional calculation.

(2) For the EAGGF, the total contributions are lower than those given in the first column, as Germany's percentage share is limited to 31·5% (Article 3 (3) second subparagraph (d)).

ANNEX D

Adjustment of the relative share of each Member State for the financial year 1971

(Applying Article 3 (3), first subparagraph)

Member State	Revised relative share for 1970 for reference	Upper limit (+1 %)	Lower limit (—1·5 %)	Relative share for 1971 before adjustment	Differences		First distribution	Second distribution	Relative share after adjustment
					Below the lower limit	Above the upper limit			
Belgium	8·2593	8·3419	8·1354	8·3228	—	—	+ 0·0191		8·3419
Germany	31·3757	31·6895	30·9051	34·3630		− 2·6735			31·6895
France	28·0865	28·3674	27·6652	25·0176	+ 2·6476			+ 0·2703	27·9355
Italy	21·6991	21·9161	21·3736	20·6228	+ 0·7508			+ 0·1675	21·5411
Luxembourg	0·2027	0·2047	0·1997	0·1787	+ 0·0210			+ 0·0017	0·2014
Netherlands	10·1887	10·2906	10·0359	11·4951		− 1·2045			10·2906
Total	99·8120	100·8102	98·3149	100	+ 3·4194	− 3·8780	+ 0·0191	+ 0·4395	100
Balance to be distributed:					0·4586		0·4586		

ANNEX E

Adjustment of the relative share of each Member State for the financial year 1972 (1)

(Applying Article 3 (3), first subparagraph of the Decision of 21 April 1970)

Member State	Revised relative share for reference for 1971	Upper limit (+1 %)	Lower limit (—1·5 %)	Relative share before adjustment	Differences		Distribution of balance	Relative share after adjustment
					Below the lower limit	Above the upper limit		
Belgium	8·3419	8·4253	8·2168	7·9331	+ 0·2837		+ 0·0512	8·2680
Germany	31·6895	32·0064	31·2142	34·3621		− 2·3557		32·0064
France	27·9355	28·2149	27·5165	25·7766	+ 1·7399		+ 0·2455	27·7620
Italy	21·5411	21·7565	21·2180	20·8840	+ 0·3340		+ 0·1522	21·3702
Luxembourg	0·2014	0·2034	0·1984	0·1758	+ 0·0226		+ 0·0015	0·1999
Netherlands	10·2906	10·3935	10·1362	10·8684		− 0·4749		10·3935
Total	100	101	98·5001	100	+ 2·3802	− 2·8306	+ 0·4504	100
Balance to be distributed:						− 0·4504		

(1) Revised on the basis of the revenue and expenditure account for 1972.

ANNEX F

Adjustment of the relative share of each Member State for the financial year 1973

(Applying Article 3 (3), first subparagraph)

Member State	Revised relative share for reference (Annex E)	Upper limit (+1 %)	Lower limit (—1·5 %)	Relative share for 1973 before adjustment	Differences		First distribution	Relative share after adjustment
					Below the lower limit	Above the upper limit		
Belgium	8·2680	8·3507	8·1440	7·4782	+ 0·6658	—	+ 0·0500	8·1940
Germany	32·0064	32·3265	31·5263	34·4752	—	− 2·1487	—	32·3265
France	27·7620	28·0396	27·3456	27·2274	+ 0·1182	—	+ 0·2399	27·5855
Italy	21·3702	21·5839	21·0496	18·8784	+ 2·1712	—	+ 0·1486	21·1982
Luxembourg	0·1999	0·2019	0·1969	0·1731	+ 0·0238		+ 0·0015	0·1984
Netherlands	10·3935	10·4974	10·2376	11·7677	—	− 1·2703		10·4974
Total	100	101	98·5000	100	+ 2·9790	− 3·4190	+ 0·4400	100
Balance to be distributed:					0·4400			

ANNEX G

Adjustment of the relative share of each Member State for the financial year 1974

(Applying Article 3 (3), first subparagraph)

Member State	Relative share for reference (See Annex F)	Upper limit (+1 %)	Lower limit (—1·5 %)	Relative share for 1974 before adjustment (Table 7)	Differences		First adjustment	Relative share after adjustment
					Below the lower limit	Above the upper limit		
Belgium	8·1940	8·2759	8·0711	8·0737	—	—	+ 0·0263	8·1000
Germany	32·3265	32·6498	31·8416	33·9558	—	− 1·3060	—	32·6498
France	27·5855	27·8614	27·1717	27·7088	—	—	+ 0·1259	27·8347
Italy	21·1982	21·4102	20·8802	20·2650	+ 0·6152	—	—	20·8802
Luxembourg	0·1984	0·2004	0·1954	0·1838	+ 0·0116	—	—	0·1954
Netherlands	10·4974	10·6024	10·3399	9·8129	+ 0·5270	—	—	10·3399
Total	100·0000	101·0001	98·4999	100·0000	+ 1·1538	− 1·3060	+ 0·1522	100·0000
Balance to be distributed:					− 0·1522			

ANNEX H

Gross national product at market prices — current prices (ESA figures)

	in national currency				in million u.a.		
	one million units	1970	1971	1972	1970	1971	1972
Germany	DM	678 431	750 610	820 000	185 364	205 085	224 044
France	FF	782 542	871 350	972 052	140 892	156 882	175 012
Italy	Lit 1 000	58 110·8	63 014·3	68 773·8	92 977	100 823	110 038
Netherlands	Fl	114 984	129 550	147 480	31 764	35 787	40 740
Belgium	Bfrs	1 275 811	1 395 610	1 555 580	25 516	27 912	31 112
Luxembourg	Lfrs	53 084	54 154	59 808	1 062	1 083	1 196
United Kingdom	£	50 431	56 180	61 687	121 034	134 832	148 049
Ireland	£	1 643·2	1 886·2	2 205	3 944	4 479	5 292
Denmark	Dkr	116 600	127 868	145 389	15 547	17 049	19 385

ANNEX I

Calculation of the percentage of the gross national product of each Member State in relation to the sum of the gross national products

	1970	1971	1972	Average	%
Germany	185 364	205 085	224 044	204 831	29·8747
France	140 892	156 882	175 012	157 595	22·9853
Italy	92 977	100 823	110 038	101 279	14·7716
Netherlands	31 764	35 787	40 740	36 097	5·2648
Belgium	25 516	27 912	31 112	28 180	4·1101
Luxembourg	1 062	1 083	1 196	1 114	0·1625
United Kingdom	121 034	134 832	148 049	134 638	19·6370
Ireland	3 944	4 479	5 292	4 572	0·6668
Denmark	15 547	17 049	19 385	17 327	2·5272
Community	618 100	683 932	754 868	685 633	100

C. SUMMARY OF EXPENDITURE

The estimated expenditure of each institution is as follows:

	Budget 1975 including draft supplementary budget No 1	Second supplementary budget 1975	New total
SECTION I: Parliament	41 597 229	—	41 597 229
SECTION II: Council	50 472 467	—	50 472 467
SECTION III: Commission	5 876 023 060	84 178 277	5 960 201 337
SECTION IV: Court of Justice	9 320 020	—	9 320 020
Total	5 977 412 776	84 178 277	6 061 591 053

Section III

COMMISSION

General summary of appropriations for 1975

Title Chapter	Category of expenditure	u.a. Budget 1975 including draft supplementary budget No 1	Second supplementary budget 1975	New total
TITLE 1	EXPENDITURE IN RESPECT OF PERSONS WORKING WITH THE INSTITUTION	186 592 036	—	186 592 036
	TITLE 1 — TOTAL	186 592 036	—	186 592 036
TITLE 2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE			
Chapter 20	Immovable property investments	p.m.	—	p.m.
Chapter 21	Rental of buildings and incidental expenditure	22 436 100	—	22 436 100
Chapter 22	Movable property and incidental expenditure	7 579 000	—	7 579 000
Chapter 23	Current administrative expenditure	7 722 700	—	7 722 700
Chapter 24	Entertainment and representation expenses	384 000	—	384 000
Chapter 25	Expenditure on formal and other meetings	7 005 000	—	7 005 000
Chapter 26	Expenditure on studies, surveys and consultations	9 335 000	—	9 335 000
Chapter 27	Expenditure on publishing and information	11 400 000	—	11 400 000
Chapter 29	Other expenditure	389 017 240	+ 1 178 277	390 195 517
	TITLE 2 — TOTAL	454 879 040	+ 1 178 277	456 057 317
TITLE 3	EXPENDITURE ON SPECIFIC PROJECTS UNDERTAKEN BY THE INSTITUTION	129 443 448	—	129 443 448
TITLE 4	AID, SUBSIDIES AND FINANCIAL CONTRIBUTIONS	15 205 000	—	15 205 000

COMMISSION

General summary of appropriations for 1975 *(continued)*

Title Chapter	Category of expenditure	Budget 1975 including draft supplementary budget No 1		Second supplementary budget for 1975		New total	
		Appropriations for commitment	Appropriations for payment	Appropriations for commitment	Appropriations for payment	Appropriations for commitment	Appropriations for payment
TITLE 5	FUND						
	European Social Fund	—	369 300 000	—	—	—	369 300 000
	Regional Fund	300 000 000	150 000 000	—	—	300 000 000	150 000 000
	TITLE 5 - TOTAL	300 000 000(1)	519 300 000	—	—	300 000 000	519 300 000

(1) This amount relates only to the Regional Fund.

Title Chapter	Category of expenditure	u.a.		
		Budget 1975 including draft supplementary budget No 1	Second supplementary budget 1975	New total
TITLES 6 AND 7	EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND, *GUARANTEE SECTION*	3 980 475 000	—	3 980 475 000
TITLE 8	EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND, *GUIDANCE SECTION*	325 000 000	—	325 000 000
TITLE 9	EXPENDITURE ON COOPERATION WITH THE DEVELOPING COUNTRIES AND OTHER EXPENDITURE			
Chapter 92	Food aid	226 000 000	—	226 000 000
Chapter 93	Special measures for financial and technical cooperation with the developing countries	2 607 000	—	2 607 000
Chapter 94	Emergency international aid decided on in the UN to assist the developing countries hardest hit by the crisis	p.m.	+ 83 000 000	83 000 000
Chapter 98	Non-allocated provisional appropriations	33 521 044	—	33 521 044
Chapter 99	Expenditure not specifically provided for	3 000 492	—	3 000 492
	TITLE 9 — TOTAL	265 128 536	+ 83 000 000	348 128 536
	GRAND TOTAL — SECTION III	**5 876 023 060**	**+ 84 178 277**	**5 960 201 337 (1)**

(1) In addition to these appropriations for payment the sum of 300 million units of account (appropriations for commitment) has been entered under Title 5 (European Regional Development Fund).

COMMISSION

BREAKDOWN OF APPROPRIATIONS TO COVER EXPENDITURE

TITLE 2

BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

CHAPTER 29 — OTHER EXPENDITURE

Article	Item	Heading	u.a. Budget 1975 including draft supplementary budget No 1	Second supplementary budget 1975	New total
		CHAPTER 29			
290		*Lump sum repayment costs incurred in collecting own resources*			
	2900	Belgium	29 340 000	—	29 340 000
	2901	Denmark	8 397 000	—	8 397 000
	2902	Germany	98 860 000	—	98 860 000
	2903	France	69 130 000	—	69 130 000
	2904	Ireland	2 530 201	+ 36 053	2 566 254
	2905	Italy	62 760 000	—	62 760 000
	2906	Luxembourg	410 000	—	410 000
	2907	Netherlands	37 430 000	—	37 430 000
	2908	United Kingdom	80 160 039	+ 1 142 224	81 302 263
		Article 290 — Total	389 017 240	+ 1 178 277	390 195 517
		CHAPTER 29 — TOTAL	389 017 240	+ 1 178 277	390 195 517
		Title 2 — Total	**454 879 040**	+ 1 178 277	**456 057 317**

COMMISSION

TITLE 2

BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

CHAPTER 29 — OTHER EXPENDITURE

Article	Item	Remarks

COMMISSION

TITLE 9

EXPENDITURE ON FOOD AID, COOPERATION WITH THE DEVELOPING COUNTRIES AND OTHER EXPENDITURE

CHAPTER 94 — EMERGENCY INTERNATIONAL AID DECIDED ON IN THE UNITED NATIONS TO ASSIST THE DEVELOPING COUNTRIES HARDEST HIT BY THE CRISIS

Article	Item	Heading	u.a.		
			Budget 1975 including draft supplementary budget No 1	Second supplementary budget 1975	New total
		CHAPTER 94			
940		*Emergency international aid decided on in the UN to assist the developing countries hardest hit by the crisis*	p.m.	+ 83 000 000	83 000 000
		CHAPTER 94 — TOTAL	p.m.	+ 83 000 000	83 000 000
		Title 9 — Total	**265 128 536**	**+ 83 000 000**	**348 128 536**
		GRAND TOTAL — SECTION III	**5 876 023 060**	**+ 84 178 277**	**5 960 201 337 (1)**

(1) In addition to these appropriations for payment the sum of 300 million units of account (appropriations for commitment) has been entered under Title 5 (European Regional Development Fund).

COMMISSION

TITLE 9

EXPENDITURE ON FOOD AID, COOPERATION WITH THE DEVELOPING COUNTRIES AND OTHER EXPENDITURE

CHAPTER 94 — EMERGENCY INTERNATIONAL AID DECIDED ON IN THE UNITED NATIONS TO ASSIST THE DEVELOPING COUNTRIES HARDEST HIT BY THE CRISIS

Article	Item	Remarks
940		This appropriation represents the second instalment of the Community's contribution to the emergency scheme, in accordance with the Council Decision of 22 January 1975. This appropriation will be used as follows: — $ 33 million will be paid to the special account of the UN Secretary-General; — $ 67 million will be distributed among the developing countries hardest hit as shown on the so-called MSA (most severely affected) list, after a Council Decision on a proposal from the Commission.