II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

FINAL ADOPTION

of amending budget No 2 of the European Union for the financial year 2006

(2006/465/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 2006, as finally adopted on 15 December 2005 [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 Preliminary draft amending budget No 2/2006 of the European Union for the financial year 2006, which the Commission presented on 12 April 2006,

having regard to Draft amending budget No 2/2006, which the Council established on 21 April 2006,

having regard to Rule 69 of and Annex IV to its Rules of Procedure,

having regard to the resolution adopted by the European Parliament on 18 May 2006,

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,

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[1] OJ L 248, 16.9.2002, p. 1.

[2] OJ L 78, 15.3.2006, p. 1.

[3] OJ C 172, 18.6.1999, p. 1. Agreement as last amended by Decision 2005/708/EC of the European Parliament and of the Council (OJ L 269, 14.10.2005, p. 24).

DECLARES:

Sole article

Amending budget No 2 of the European Union for the financial year 2006 has been finally adopted.

Done at Strasbourg, 18 May 2006.

The President
J. BORRELL FONTELLES

FINAL ADOPTION OF AMENDING BUDGET No 2 OF THE EUROPEAN UNION FOR THE 2006 FINANCIAL YEAR

CONTENTS

Page

GENERAL STATEMENT OF REVENUE

A. Financing of the general budget 5
B. General statement of revenue by budget heading 15

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2006 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 2006 (1)	Budget 2005 (2)	Change (%)
1. Agriculture	50 991 020 000	48 464 850 000	+ 5,21
2. Structural — operations	35 639 599 237	32 396 027 704	+ 10,01
3. Internal policies	8 904 016 732	8 016 662 269	+ 11,07
4. External action	5 369 049 920	5 476 162 603	– 1,96
5. Administration	6 656 369 817	6 292 367 368	+ 5,78
6. Reserves	458 000 000	446 000 000	+ 2,69
7. Pre-accession strategy	2 984 409 038	3 286 990 000	– 9,21
8. Compensation	1 073 500 332	1 304 988 996	– 17,74
Total expenditure (3)	**112 075 965 076**	**105 684 048 940**	**+ 6,05**

(1) Amending budgets No 1 and No 2/2006 included.
(2) The figures in this column correspond to those in the (OJ L 60, 8.3.2005, p. 1) plus amending budgets No 1 to No 8/2005.
(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 2006 (1)	Budget 2005 (2)	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 297 689 094	1 585 916 305	– 18,17
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	2 410 079 591	2 736 707 563	– 11,94
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)	p.m.	525 961 402	
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	2 451 315 772	
Total revenue for Titles 3 to 9	**3 707 768 685**	**7 299 901 042**	**– 49,21**
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1 and 1 2)	14 225 100 000	13 944 000 000	+ 2,02
VAT own resources at the uniform rate (Tables 1 and 2, Chapter 1 3)	15 884 321 797	15 556 051 275	+ 2,11
Remainder to be financed by the additional resource (GNI own resources, Tables 3 and 4, Chapter 1 4)	78 258 774 594	68 884 096 623	+ 13,61
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom (3)	108 368 196 391	98 384 147 898	+ 10,15
Total revenue (4)	**112 075 965 076**	**105 684 048 940**	**+ 6,05**

(1) Amending budgets No 1 and No 2/2006 included.

(2) The figures in this column correspond to those in the (OJ L 60, 8.3.2005, p. 1) plus amending budgets No 1 to No 8/2005.

(3) The own resources for the are determined on the basis of the budget forecasts adopted at the 133rd 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	1 310 215 000	3 128 969 000	50	1 564 484 500	1 310 215 000	
Czech Republic	602 106 000	994 862 000	50	497 431 000	497 431 000	Czech Republic
Denmark	819 859 000	2 099 021 000	50	1 049 510 500	819 859 000	
Germany	9 799 832 000	22 810 270 000	50	11 405 135 000	9 799 832 000	
Estonia	55 930 000	98 555 000	50	49 277 500	49 277 500	Estonia
Greece	1 072 870 000	1 893 940 000	50	946 970 000	946 970 000	Greece
Spain	5 426 125 000	9 003 310 000	50	4 501 655 000	4 501 655 000	Spain
France	8 370 700 000	17 612 620 000	50	8 806 310 000	8 370 700 000	
Ireland	789 535 000	1 416 737 000	50	708 368 500	708 368 500	Ireland
Italy	6 337 513 000	14 454 499 000	50	7 227 249 500	6 337 513 000	
Cyprus	108 709 000	135 816 000	50	67 908 000	67 908 000	Cyprus
Latvia	57 459 000	129 939 000	50	64 969 500	57 459 000	
Lithuania	132 640 000	210 135 000	50	105 067 500	105 067 500	Lithuania
Luxembourg	170 252 000	256 440 000	50	128 220 000	128 220 000	Luxembourg
Hungary	404 168 000	906 498 000	50	453 249 000	404 168 000	
Malta	35 810 000	45 841 000	50	22 920 500	22 920 500	Malta
Netherlands	2 359 925 000	4 865 105 000	50	2 432 552 500	2 359 925 000	
Austria	1 084 190 000	2 479 885 000	50	1 239 942 500	1 084 190 000	
Poland	1 325 076 000	2 398 275 000	50	1 199 137 500	1 199 137 500	Poland
Portugal	941 550 000	1 429 050 000	50	714 525 000	714 525 000	Portugal
Slovenia	158 752 000	292 944 000	50	146 472 000	146 472 000	Slovenia
Slovakia	165 376 000	394 000 000	50	197 000 000	165 376 000	
Finland	699 620 000	1 613 560 000	50	806 780 000	699 620 000	
Sweden	1 268 455 000	3 078 609 000	50	1 539 304 500	1 268 455 000	
United Kingdom	9 765 154 000	19 112 000 000	50	9 556 000 000	9 556 000 000	United Kingdom
Total	**53 261 821 000**	**110 860 880 000**		**55 430 440 000**	**51 321 264 500**	

[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 2006.

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 = 9 799 832 000 / (51 321 264 500 – 9 556 000 000) × 1/4 × 5 685 342 107 = 333 503 200

(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 = [5 685 342 107 – (333 503 200 + 80 311 840 + 36 896 636 + 43 167 455)] / [51 321 264 500 – (9 556 000 000 + 9 799 832 000 + 2 359 925 000 + 1 084 190 000 + 1 268 455 000)]

Frozen rate = 0,190492392346244 %

Uniform rate

0,5 % – 0,190492392346244 % = 0,309507607653756 %

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	1 310 215 000	0,50	0,309507608	405 521 510
Czech Republic	497 431 000	0,50	0,309507608	153 958 679
Denmark	819 859 000	0,50	0,309507608	253 752 598
Germany	9 799 832 000	0,50	0,309507608	3 033 122 558
Estonia	49 277 500	0,50	0,309507608	15 251 761
Greece	946 970 000	0,50	0,309507608	293 094 419
Spain	4 501 655 000	0,50	0,309507608	1 393 296 470
France	8 370 700 000	0,50	0,309507608	2 590 795 331
Ireland	708 368 500	0,50	0,309507608	219 245 440
Italy	6 337 513 000	0,50	0,309507608	1 961 508 487
Cyprus	67 908 000	0,50	0,309507608	21 018 043
Latvia	57 459 000	0,50	0,309507608	17 783 998
Lithuania	105 067 500	0,50	0,309507608	32 519 191
Luxembourg	128 220 000	0,50	0,309507608	39 685 065
Hungary	404 168 000	0,50	0,309507608	125 093 071
Malta	22 920 500	0,50	0,309507608	7 094 069
Netherlands	2 359 925 000	0,50	0,309507608	730 414 741
Austria	1 084 190 000	0,50	0,309507608	335 565 053
Poland	1 199 137 500	0,50	0,309507608	371 142 179
Portugal	714 525 000	0,50	0,309507608	221 150 923
Slovenia	146 472 000	0,50	0,309507608	45 334 198
Slovakia	165 376 000	0,50	0,309507608	51 185 130
Finland	699 620 000	0,50	0,309507608	216 537 712
Sweden	1 268 455 000	0,50	0,309507608	392 596 472
United Kingdom	9 556 000 000	0,50	0,309507608	2 957 654 699
Total	**51 321 264 500**			**15 884 321 797**

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	3 128 969 000		2 208 797 907
Czech Republic	994 862 000		702 291 746
Denmark	2 099 021 000		1 481 738 295
Germany	22 810 270 000		16 102 197 444
Estonia	98 555 000		69 571 823
Greece	1 893 940 000		1 336 967 770
Spain	9 003 310 000		6 355 605 403
France	17 612 620 000		12 433 078 815
Ireland	1 416 737 000		1 000 101 222
Italy	14 454 499 000		10 203 701 965
Cyprus	135 816 000		95 875 062
Latvia	129 939 000	0,7059188 (1)	91 726 377
Lithuania	210 135 000		148 338 238
Luxembourg	256 440 000		181 025 806
Hungary	906 498 000		639 913 941
Malta	45 841 000		32 360 022
Netherlands	4 865 105 000		3 434 368 874
Austria	2 479 885 000		1 750 597 336
Poland	2 398 275 000		1 692 987 307
Portugal	1 429 050 000		1 008 793 199
Slovenia	292 944 000		206 794 664
Slovakia	394 000 000		278 131 990
Finland	1 613 560 000		1 139 042 269
Sweden	3 078 609 000		2 173 247 838
United Kingdom	19 112 000 000		13 491 519 281
Total	**110 860 880 000**		**78 258 774 594**

(1) Calculation of rate: (78 258 774 594) / (110 860 880 000) = 0,705918756859949 %.

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	6 463 361	6 463 361	2 195 871 185	2 208 797 907
Czech Republic	2 055 039	2 055 039	698 181 668	702 291 746
Denmark	4 335 847	4 335 847	1 473 066 601	1 481 738 295
Germany	47 118 080	47 118 080	16 007 961 284	16 102 197 444
Estonia	203 580	203 580	69 164 663	69 571 823
Greece	3 912 221	3 912 221	1 329 143 328	1 336 967 770
Spain	18 597 705	18 597 705	6 318 409 993	6 355 605 403
France	36 381 544	36 381 544	12 360 315 727	12 433 078 815
Ireland	2 926 486	2 926 486	994 248 250	1 000 101 222
Italy	29 857 965	29 857 965	10 143 986 035	10 203 701 965
Cyprus	280 549	280 549	95 313 964	95 875 062
Latvia	268 409	268 409	91 189 559	91 726 377
Lithuania	434 066	434 066	147 470 106	148 338 238
Luxembourg	529 716	529 716	179 966 374	181 025 806
Hungary	1 872 509	1 872 509	636 168 923	639 913 941
Malta	94 692	94 692	32 170 638	32 360 022
Netherlands	10 049 614	10 049 614	3 414 269 646	3 434 368 874
Austria	5 122 579	5 122 579	1 740 352 178	1 750 597 336
Poland	4 954 002	4 954 002	1 683 079 303	1 692 987 307
Portugal	2 951 920	2 951 920	1 002 889 359	1 008 793 199
Slovenia	605 120	605 120	205 584 424	206 794 664
Slovakia	813 867	813 867	276 504 256	278 131 990
Finland	3 333 053	3 333 053	1 132 376 163	1 139 042 269
Sweden	6 359 335	6 359 335	2 160 529 168	2 173 247 838
United Kingdom	39 478 741	39 478 741	13 412 561 799	13 491 519 281
Total	**229 000 000**	**229 000 000**	**77 800 774 594**	**78 258 774 594**
Percentage of 1 % of GNI	0,0021	0,0021	0,7018	0,7059

TABLE 5

Correction of budgetary imbalances for the United Kingdom for 2005 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	17,8134	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	7,1843	
3. (1) – (2)	10,6290	
4. Total allocated expenditure		**93 429 615 393**
5. Pre-accession expenditure (PAE) (2)		1 755 539 532
6. PAE-adjusted total allocated expenditure = (4) – (5)		91 674 075 861
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 431 081 164
8. United Kingdom's advantage (3)		747 129 835
9. Basic compensation for the United Kingdom = (7) – (8)		5 683 951 329
10. Windfall gains deriving from traditional own resources (4)		– 1 390 778
11. Correction for the United Kingdom = (9) – (10)		**5 685 342 107**

(1) Rounded percentages.

(2) The amount of pre-accession expenditure (PAE) corresponds to payments made to the 10 new Member States (which joined the EU on 1 May 2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for 2004. 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 6

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 685 342 107 (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	2,82	3,41	5,35		1,45	4,86	276 481 607
Czech Republic	0,90	1,08	1,70		0,46	1,55	87 907 884
Denmark	1,89	2,29	3,59		0,97	3,26	185 473 457
Germany	20,58	24,86	0,00	– 18,65	0,00	6,22	353 367 227
Estonia	0,09	0,11	0,17		0,05	0,15	8 708 506
Greece	1,71	2,06	3,24		0,88	2,94	167 352 113
Spain	8,12	9,81	15,39		4,18	13,99	795 549 465
France	15,89	19,20	30,10		8,18	27,37	1 556 284 347
Ireland	1,28	1,54	2,42		0,66	2,20	125 185 555
Italy	13,04	15,75	24,70		6,71	22,47	1 277 226 814
Cyprus	0,12	0,15	0,23		0,06	0,21	12 000 958
Latvia	0,12	0,14	0,22		0,06	0,20	11 481 655
Lithuania	0,19	0,23	0,36		0,10	0,33	18 567 925
Luxembourg	0,23	0,28	0,44		0,12	0,40	22 659 522
Hungary	0,82	0,99	1,55		0,42	1,41	80 099 874
Malta	0,04	0,05	0,08		0,02	0,07	4 050 597
Netherlands	4,39	5,30	0,00	– 3,98	0,00	1,33	75 368 185
Austria	2,24	2,70	0,00	– 2,03	0,00	0,68	38 417 348
Poland	2,16	2,61	4,10		1,11	3,73	211 916 106
Portugal	1,29	1,56	2,44		0,66	2,22	126 273 555
Slovenia	0,26	0,32	0,50		0,14	0,46	25 885 085
Slovakia	0,36	0,43	0,67		0,18	0,61	34 814 584
Finland	1,46	1,76	2,76		0,75	2,51	142 577 207
Sweden	2,78	3,36	0,00	– 2,52	0,00	0,84	47 692 531
United Kingdom	17,24	0,00	0,00		0,00	0,00	0
Total	**100,00**	**100,00**	**100,00**	**– 27,17**	**27,17**	**100,00**	**5 685 342 107**

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	Total own resources (1)	Contribution to financing total (%)
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9) = (4) + (5) + (6) + (7) + (8)	(10)
Belgium	10 800 000	33 600 000	1 441 900 000	1 486 300 000	405 521 510	2 195 871 185	12 926 722	276 481 607	4 377 101 024	4,04
Czech Republic	2 600 000	6 500 000	158 800 000	167 900 000	153 958 679	698 181 668	4 110 078	87 907 884	1 112 058 309	1,03
Denmark	15 800 000	19 100 000	226 400 000	261 300 000	253 752 598	1 473 066 601	8 671 694	185 473 457	2 182 264 350	2,01
Germany	115 500 000	159 900 000	2 517 300 000	2 792 700 000	3 033 122 558	16 007 961 284	94 236 160	353 367 227	22 281 387 229	20,56
Estonia	400 000	0	16 900 000	17 300 000	15 251 761	69 164 663	407 160	8 708 506	110 832 090	0,10
Greece	7 300 000	4 100 000	191 300 000	202 700 000	293 094 419	1 329 143 328	7 824 442	167 352 113	2 000 114 302	1,85
Spain	38 000 000	16 600 000	1 101 900 000	1 156 500 000	1 393 296 470	6 318 409 993	37 195 410	795 549 465	9 700 951 338	8,95
France	58 900 000	153 000 000	1 027 300 000	1 239 200 000	2 590 795 331	12 360 315 727	72 763 088	1 556 284 347	17 819 358 493	16,44
Ireland	400 000	4 700 000	149 900 000	155 000 000	219 245 440	994 248 250	5 852 972	125 185 555	1 499 532 217	1,38
Italy	58 900 000	21 100 000	1 333 100 000	1 413 100 000	1 961 508 487	10 143 986 035	59 715 930	1 277 226 814	14 855 537 266	13,71
Cyprus	1 900 000	0	38 200 000	40 100 000	21 018 043	95 313 964	561 098	12 000 958	168 994 063	0,16
Latvia	400 000	600 000	19 700 000	20 700 000	17 783 998	91 189 559	536 818	11 481 655	141 692 030	0,13
Lithuania	1 300 000	1 000 000	32 000 000	34 300 000	32 519 191	147 470 106	868 132	18 567 925	233 725 354	0,22
Luxembourg	100 000	0	13 800 000	13 900 000	39 685 065	179 966 374	1 059 432	22 659 522	257 270 393	0,24
Hungary	3 200 000	5 300 000	130 400 000	138 900 000	125 093 071	636 168 923	3 745 018	80 099 874	984 006 886	0,91
Malta	1 200 000	0	9 000 000	10 200 000	7 094 069	32 170 638	189 384	4 050 597	53 704 688	0,05
Netherlands	170 000 000	37 400 000	1 209 300 000	1 416 700 000	730 414 741	3 414 269 646	20 099 228	75 368 185	5 656 851 800	5,22
Austria	4 000 000	15 200 000	186 100 000	205 300 000	335 565 053	1 740 352 178	10 245 158	38 417 348	2 329 879 737	2,15
Poland	20 900 000	30 500 000	217 900 000	269 300 000	371 142 179	1 683 079 303	9 908 004	211 916 106	2 545 345 592	2,35
Portugal	19 900 000	1 900 000	93 900 000	115 700 000	221 150 923	1 002 889 359	5 903 840	126 273 555	1 471 917 677	1,36
Slovenia	100 000	500 000	31 100 000	31 700 000	45 334 198	205 584 424	1 210 240	25 885 085	309 713 947	0,29
Slovakia	600 000	5 200 000	46 800 000	52 600 000	51 185 130	276 504 256	1 627 734	34 814 584	416 731 704	0,38
Finland	3 000 000	3 600 000	100 200 000	106 800 000	216 537 712	1 132 376 163	6 666 106	142 577 207	1 604 957 188	1,48
Sweden	8 700 000	8 800 000	313 700 000	331 200 000	392 596 472	2 160 529 168	12 718 670	47 692 531	2 944 736 841	2,72
United Kingdom	219 600 000	27 600 000	2 298 500 000	2 545 700 000	2 957 654 699	13 412 561 799	78 957 482	– 5 685 342 107	13 309 531 873	12,28
Total	**763 500 000**	**556 200 000**	**12 905 400 000**	**14 225 100 000**	**15 884 321 797**	**77 800 774 594**	**458 000 000**	**0**	**108 368 196 391**	**100,00**

(1) Total own resources as percentage of GNI: (108 368 196 391) / (11 086 088 000 000) = 0,98 %; 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 2006	Amending budget No. 2	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)	763 500 000		763 500 000
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM)	556 200 000		556 200 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(B) OF DECISION 2000/597/EC, EURATOM	12 905 400 000		12 905 400 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2000/597/EC, EURATOM	15 884 321 797		15 884 321 797
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM	80 668 854 185	– 2 410 079 591	78 258 774 594
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
	Title 1 — Total	**110 778 275 982**	**– 2 410 079 591**	**108 368 196 391**

TITLE 1

OWN RESOURCES

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

Title Chapter Article Item	Heading	Budget 2006	Amending budget No. 2	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	80 210 854 185	– 2 410 079 591	77 800 774 594
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	229 000 000		229 000 000
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	229 000 000		229 000 000
	Article 1 4 0 — Subtotal	80 668 854 185	– 2 410 079 591	78 258 774 594
	Chapter 1 4 — Total	**80 668 854 185**	**– 2 410 079 591**	**78 258 774 594**

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 2006	Amending budget No. 2	New amount
80 210 854 185	– 2 410 079 591	77 800 774 594

Remarks

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 0,7018 %.

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.

Member State	Budget 2006	Amending budget No.2	New amount
Belgium	2 263 893 956	– 68 022 771	2 195 871 185
Czech Republic	719 809 646	– 21 627 978	698 181 668
Denmark	1 518 698 637	– 45 632 036	1 473 066 601
Germany	16 503 849 158	– 495 887 874	16 007 961 284
Estonia	71 307 217	– 2 142 554	69 164 663
Greece	1 370 316 970	– 41 173 642	1 329 143 328
Spain	6 514 139 033	– 195 729 040	6 318 409 993
France	12 743 208 376	– 382 892 649	12 360 315 727
Ireland	1 025 047 653	– 30 799 403	994 248 250
Italy	10 458 222 157	– 314 236 122	10 143 986 035
Cyprus	98 266 560	– 2 952 596	95 313 964
Latvia	94 014 391	– 2 824 832	91 189 559
Lithuania	152 038 373	– 4 568 267	147 470 106
Luxembourg	185 541 296	– 5 574 922	179 966 374
Hungary	655 875 896	– 19 706 973	636 168 923
Malta	33 167 206	– 996 568	32 170 638
Netherlands	3 520 035 451	– 105 765 805	3 414 269 646
Austria	1 794 264 074	– 53 911 896	1 740 352 178
Poland	1 735 217 024	– 52 137 721	1 683 079 303
Portugal	1 033 956 443	– 31 067 084	1 002 889 359
Slovenia	211 952 932	– 6 368 508	205 584 424
Slovakia	285 069 688	– 8 565 432	276 504 256
Finland	1 167 454 435	– 35 078 272	1 132 376 163
Sweden	2 227 457 130	– 66 927 962	2 160 529 168
United Kingdom	13 828 050 483	– 415 488 684	13 412 561 799
Item 1 4 0 0 — Total	80 210 854 185	– 2 410 079 591	77 800 774 594

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

Title Chapter	Heading	Budget 2006	Amending budget No. 2	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.	2 410 079 591	2 410 079 591
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.		p.m.
	Title 3 — Total	**p.m.**	**2 410 079 591**	**2 410 079 591**

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Title Chapter Article Item	Heading	Budget 2006	Amending budget No. 2	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	***Surplus available from the preceding financial year***	p.m.	2 410 079 591	2 410 079 591
	Article 3 0 0 — Subtotal	p.m.	2 410 079 591	2 410 079 591
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.		p.m.
	Article 3 0 2 — Subtotal	p.m.		p.m.
	Chapter 3 0 — Total	**p.m.**	**2 410 079 591**	**2 410 079 591**

CHAPTER 30 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR *(cont'd)*

300 Surplus available from the preceding financial year

Budget 2006	Amending budget No. 2	New amount
p.m.	2 410 079 591	2 410 079 591

Remarks

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

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

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

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

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 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 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 15 thereof.