FINAL ADOPTION

of amending budget No 3 of the European Union for the financial year 2007

(2007/524/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], and in particular Articles 37 and 38 thereof,

having regard to the general budget of the European Union for the financial year 2007, as finally adopted on 14 December 2006 [2],

having regard to the Interinstitutional Agreement of 17 May 2006 between the European Parliament, the Council and the Commission on budgetary discipline and sound financial management [3],

having regard to Preliminary draft amending budget No 4/2007 of the European Union for the financial year 2007, which the Commission presented on 13 April 2007,

having regard to Draft amending budget No 3/2007, which the Council established on 14 May 2007,

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

having regard to the resolution adopted by the European Parliament on 7 June 2007,

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

DECLARES:

Sole Article

Amending budget No 3 of the European Union for the financial year 2007 has been finally adopted.

Done at Brussels, 7 June 2007.

The President
H.-G. PÖTTERING

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(1) OJ L 248, 16.9.2002, p. 1. Regulation as amended by Regulation (EC, Euratom) No 1995/2006 (OJ L 390, 30.12.2006, p. 1).
(2) OJ L 77, 16.3.2007, p. 1
(3) OJ C 139, 14.6.2006, p. 1.

FINAL ADOPTION OF AMENDING BUDGET No 3 OF THE EUROPEAN UNION FOR THE 2007 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 2007 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 2007 (1)	Budget 2006 (2)	Change (%)
1. Sustainable growth	44 837 060 205	35 865 973 075	+ 25,01
2. Preservation and management of natural resources	54 718 545 736	54 579 470 941	+ 0,25
3. Citizenship, freedom, security and justice	1 201 955 766	1 162 155 453	+ 3,42
4. The EU as a global partner	7 352 746 732	8 093 291 458	– 9,15
5. Administration	6 942 264 030	6 604 078 362	+ 5,12
6. Compensations	444 646 152	1 073 500 332	– 58,58
Total expenditure (3)	**115 497 218 621**	**107 378 469 621**	**+ 7,56**

(1) AB No 1 to No 3/2007 included.
(2) The figures in this column correspond to those in the 2006 budget (OJ L 78, 15.3.2006, p. 1) plus Amending Budgets No 1 to No 6/2006.
(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 2007 (1)	Budget 2006 (2)	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 209 273 561	2 349 189 094	– 48,52
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 847 631 711	2 410 079 591	– 23,34
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.	92 730 000	
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	1 516 079 442	
Total revenue for Titles 3 to 9	**3 056 905 272**	**6 368 078 127**	**– 52,00**
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1 and 1 2)	17 307 700 000	14 888 900 000	+ 16,25
VAT own resources at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 827 409 252	17 200 276 121	+ 3,65
Remainder to be financed by the additional resource (GNI own resources, Tables 3 and 4, Chapter 1 4)	77 305 204 097	68 921 215 373	+ 12,16
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom (3)	**112 440 313 349**	**101 010 391 494**	**+ 11,32**
Total revenue (4)	**115 497 218 621**	**107 378 469 621**	**+ 7,56**

(1) AB No 1 to No 3/2007 included.

(2) The figures in this column correspond to those in the 2006 budget (OJ L 78, 15.3.2006, p. 1) plus Amending Budgets No 1 to No 6/2006.

(3) The own resources for the 2007 budget are determined on the basis of the budget forecasts adopted at the 136th meeting of the Advisory Committee on Own Resources on 19 May 2006.

(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	1 377 090 000	3 254 093 000	50	1 627 046 500	1 377 090 000	
Bulgaria	133 630 000	250 734 000	50	125 367 000	125 367 000	Bulgaria
Czech Republic	670 499 000	1 101 606 000	50	550 803 000	550 803 000	Czech Republic
Denmark	891 726 000	2 259 663 000	50	1 129 831 500	891 726 000	
Germany	9 919 942 000	23 148 221 000	50	11 574 110 500	9 919 942 000	
Estonia	69 946 000	124 726 000	50	62 363 000	62 363 000	Estonia
Greece	1 134 499 000	2 032 580 000	50	1 016 290 000	1 016 290 000	Greece
Spain	6 192 350 000	10 078 570 000	50	5 039 285 000	5 039 285 000	Spain
France	8 907 804 000	18 438 795 000	50	9 219 397 500	8 907 804 000	
Ireland	915 297 000	1 563 390 000	50	781 695 000	781 695 000	Ireland
Italy	5 792 627 000	14 678 365 000	50	7 339 182 500	5 792 627 000	
Cyprus	117 035 000	147 960 000	50	73 980 000	73 980 000	Cyprus
Latvia	76 233 000	166 638 000	50	83 319 000	76 233 000	
Lithuania	101 663 000	244 476 000	50	122 238 000	101 663 000	
Luxembourg	151 455 000	260 122 000	50	130 061 000	130 061 000	Luxembourg
Hungary	385 117 000	878 113 000	50	439 056 500	385 117 000	
Malta	38 849 000	48 143 000	50	24 071 500	24 071 500	Malta
Netherlands	2 559 999 000	5 346 690 000	50	2 673 345 000	2 559 999 000	
Austria	1 142 499 000	2 624 363 000	50	1 312 181 500	1 142 499 000	
Poland	1 273 783 000	2 639 229 000	50	1 319 614 500	1 273 783 000	
Portugal	949 154 000	1 544 415 000	50	772 207 500	772 207 500	Portugal
Romania	384 105 000	1 028 555 000	50	514 277 500	384 105 000	
Slovenia	159 684 000	304 908 000	50	152 454 000	152 454 000	Slovenia
Slovakia	170 762 000	454 120 000	50	227 060 000	170 762 000	
Finland	737 236 000	1 688 352 000	50	844 176 000	737 236 000	
Sweden	1 330 523 000	3 120 578 000	50	1 560 289 000	1 330 523 000	
United Kingdom	9 693 423 000	19 514 935 000	50	9 757 467 500	9 693 423 000	
Total	**55 276 930 000**	**116 942 340 000**		**58 471 170 000**	**53 473 109 000**	

[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 2007.

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 = 9 919 942 000 / (53 473 109 000 – 9 693 423 000) × 1/4 × 5 251 202 631 = 297 464 591

(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 = (5 251 202 631 – (297 464 591 + 76 765 475 + 34 259 575 + 39 897 761)) / (53 473 109 000 – (9 693 423 000 + 9 919 942 000 + 2 559 999 000 + 1 142 499 000 + 1 330 523 000))

Frozen rate = 0,166609823430018 %

Uniform rate

0,5 % – 0,166609823430018 % = 0,333390176569982 %

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	1 377 090 000	0,50	0,333390177	459 108 278
Bulgaria	125 367 000	0,50	0,333390177	41 796 126
Czech Republic	550 803 000	0,50	0,333390177	183 632 309
Denmark	891 726 000	0,50	0,333390177	297 292 689
Germany	9 919 942 000	0,50	0,333390177	3 307 211 215
Estonia	62 363 000	0,50	0,333390177	20 791 212
Greece	1 016 290 000	0,50	0,333390177	338 821 103
Spain	5 039 285 000	0,50	0,333390177	1 680 048 116
France	8 907 804 000	0,50	0,333390177	2 969 774 348
Ireland	781 695 000	0,50	0,333390177	260 609 434
Italy	5 792 627 000	0,50	0,333390177	1 931 204 938
Cyprus	73 980 000	0,50	0,333390177	24 664 205
Latvia	76 233 000	0,50	0,333390177	25 415 333
Lithuania	101 663 000	0,50	0,333390177	33 893 446
Luxembourg	130 061 000	0,50	0,333390177	43 361 060
Hungary	385 117 000	0,50	0,333390177	128 394 225
Malta	24 071 500	0,50	0,333390177	8 025 202
Netherlands	2 559 999 000	0,50	0,333390177	853 478 519
Austria	1 142 499 000	0,50	0,333390177	380 897 943
Poland	1 273 783 000	0,50	0,333390177	424 666 739
Portugal	772 207 500	0,50	0,333390177	257 446 395
Romania	384 105 000	0,50	0,333390177	128 056 834
Slovenia	152 454 000	0,50	0,333390177	50 826 666
Slovakia	170 762 000	0,50	0,333390177	56 930 373
Finland	737 236 000	0,50	0,333390177	245 787 240
Sweden	1 330 523 000	0,50	0,333390177	443 583 298
United Kingdom	9 693 423 000	0,50	0,333390177	3 231 692 006
Total	**53 473 109 000**			**17 827 409 252**

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	3 254 093 000		2 151 131 263
Bulgaria	250 734 000		165 748 719
Czech Republic	1 101 606 000		728 221 076
Denmark	2 259 663 000		1 493 759 313
Germany	23 148 221 000		15 302 224 573
Estonia	124 726 000		82 450 624
Greece	2 032 580 000		1 343 645 182
Spain	10 078 570 000		6 662 479 226
France	18 438 795 000		12 189 039 579
Ireland	1 563 390 000		1 033 485 246
Italy	14 678 365 000		9 703 192 207
Cyprus	147 960 000		97 809 553
Latvia	166 638 000	0,6610540 [1]	110 156 720
Lithuania	244 476 000		161 611 843
Luxembourg	260 122 000		171 954 694
Hungary	878 113 000		580 480 130
Malta	48 143 000		31 825 124
Netherlands	5 346 690 000		3 534 450 924
Austria	2 624 363 000		1 734 845 714
Poland	2 639 229 000		1 744 672 943
Portugal	1 544 415 000		1 020 941 746
Romania	1 028 555 000		679 930 419
Slovenia	304 908 000		201 560 659
Slovakia	454 120 000		300 197 852
Finland	1 688 352 000		1 116 091 879
Sweden	3 120 578 000		2 062 870 635
United Kingdom	19 514 935 000		12 900 426 254
Total	**116 942 340 000**		**77 305 204 097**

[1] Calculation of rate: (77 305 204 097) / (116 942 340 000) = 0,661054021126993 %.

TABLE 4

Correction of budgetary imbalances for the United Kingdom for 2006 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	17,5894	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	8,6985	
3. (1) – (2)	8,8909	
4. Total allocated expenditure		**100 442 931 519**
5. Pre-accession expenditure (PAE) (2)		1 815 757 317
6. PAE-adjusted total allocated expenditure = (4) – (5)		98 627 174 202
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 787 446 312
8. United Kingdom's advantage (3)		528 700 814
9. Basic compensation for the United Kingdom = (7) – (8)		5 258 745 498
10. Windfall gains deriving from traditional own resources (4)		7 542 868
11. Correction for the United Kingdom = (9) – (10)		5 251 202 631

(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 and 2005. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

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

(4) These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 5

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 251 202 631 (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	2,78	3,34	5,15		1,36	4,70	246 671 369
Bulgaria	0,21	0,26	0,40		0,10	0,36	19 006 494
Czech Republic	0,94	1,13	1,74		0,46	1,59	83 505 499
Denmark	1,93	2,32	3,58		0,94	3,26	171 290 177
Germany	19,79	23,76	0,00	– 17,82	0,00	5,94	311 914 289
Estonia	0,11	0,13	0,20		0,05	0,18	9 454 657
Greece	1,74	2,09	3,22		0,85	2,93	154 076 510
Spain	8,62	10,34	15,95		4,20	14,55	763 990 047
France	15,77	18,93	29,18		7,69	26,62	1 397 723 670
Ireland	1,34	1,60	2,47		0,65	2,26	118 510 304
Italy	12,55	15,07	23,23		6,12	21,19	1 112 670 226
Cyprus	0,13	0,15	0,23		0,06	0,21	11 215 874
Latvia	0,14	0,17	0,26		0,07	0,24	12 631 730
Lithuania	0,21	0,25	0,39		0,10	0,35	18 532 116
Luxembourg	0,22	0,27	0,41		0,11	0,38	19 718 136
Hungary	0,75	0,90	1,39		0,37	1,27	66 563 966
Malta	0,04	0,05	0,08		0,02	0,07	3 649 404
Netherlands	4,57	5,49	0,00	– 4,12	0,00	1,37	72 044 802
Austria	2,24	2,69	0,00	– 2,02	0,00	0,67	35 362 386
Poland	2,26	2,71	4,18		1,10	3,81	200 062 577
Portugal	1,32	1,59	2,44		0,64	2,23	117 071 935
Romania	0,88	1,06	1,63		0,43	1,48	77 967 984
Slovenia	0,26	0,31	0,48		0,13	0,44	23 113 068
Slovakia	0,39	0,47	0,72		0,19	0,66	34 423 848
Finland	1,44	1,73	2,67		0,70	2,44	127 982 851
Sweden	2,67	3,20	0,00	– 2,40	0,00	0,80	42 048 712
United Kingdom	16,69	0,00	0,00		0,00	0,00	0
Total	**100,00**	**100,00**	**100,00**	**– 26,36**	**26,36**	**100,00**	**5 251 202 631**

The calculations are made to 15 decimal places.

TABLE 6

Summary of financing (1) of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)					VAT and GNI-based own resources, including UK correction payments					Total own resources (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 correction	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9) = (6) + (7) + (8)	(10)	(11) = (4) + (9)
Belgium	13 200 000	30 500 000	1 546 300 000	1 590 000 000	530 000 000	459 108 278	2 151 131 263	246 671 369	2 856 910 910	3,00	4 446 910 910
Bulgaria	8 600 000	0	83 500 000	92 100 000	30 700 000	41 796 126	165 748 719	19 006 494	226 551 339	0,24	318 651 339
Czech Republic	6 700 000	10 200 000	187 200 000	204 100 000	68 033 333	183 632 309	728 221 076	83 505 499	995 358 884	1,05	1 199 458 884
Denmark	38 600 000	15 000 000	293 100 000	346 700 000	115 566 667	297 292 689	1 493 759 313	171 290 177	1 962 342 179	2,06	2 309 042 179
Germany	239 500 000	114 600 000	2 820 400 000	3 174 500 000	1 058 166 663	3 307 211 215	15 302 224 573	311 914 289	18 921 350 077	19,89	22 095 850 077
Estonia	800 000	0	23 100 000	23 900 000	7 966 667	20 791 212	82 450 624	9 454 657	112 696 493	0,12	136 596 493
Greece	10 000 000	5 800 000	220 300 000	236 100 000	78 700 000	338 821 103	1 343 645 182	154 076 510	1 836 542 795	1,93	2 072 642 795
Spain	69 400 000	9 100 000	1 484 600 000	1 563 100 000	521 033 333	1 680 048 116	6 662 479 226	763 990 047	9 106 517 389	9,57	10 669 617 389
France	112 800 000	160 000 000	1 217 800 000	1 490 600 000	496 866 667	2 969 774 348	12 189 039 579	1 397 723 670	16 556 537 597	17,40	18 047 137 597
Ireland	500 000	5 000 000	233 200 000	238 700 000	79 566 667	260 609 434	1 033 485 246	118 510 304	1 412 604 984	1,48	1 651 304 984
Italy	108 700 000	12 400 000	1 503 200 000	1 624 300 000	541 433 333	1 931 204 938	9 703 192 207	1 112 670 226	12 747 067 371	13,40	14 371 367 371
Cyprus	5 500 000	0	37 100 000	42 600 000	14 200 000	24 664 205	97 809 553	11 215 874	133 689 632	0,14	176 289 632
Latvia	1 400 000	4 300 000	31 900 000	37 600 000	12 533 333	25 415 333	110 156 720	12 631 730	148 203 783	0,16	185 803 783
Lithuania	2 400 000	4 100 000	46 300 000	52 800 000	17 600 000	33 893 446	161 611 843	18 532 116	214 037 405	0,22	266 837 405
Luxembourg	400 000	0	18 700 000	19 100 000	6 366 667	43 361 060	171 954 694	19 718 136	235 033 890	0,25	254 133 890
Hungary	4 900 000	6 200 000	128 500 000	139 600 000	46 533 333	128 394 225	580 480 130	66 563 966	775 438 321	0,82	915 038 321
Malta	1 800 000	0	11 400 000	13 200 000	4 400 000	8 025 202	31 825 124	3 649 404	43 499 730	0,05	56 699 730
Netherlands	272 300 000	31 700 000	1 530 200 000	1 834 200 000	611 400 000	853 478 519	3 534 450 924	72 044 802	4 459 974 245	4,69	6 294 174 245
Austria	4 900 000	9 500 000	183 800 000	198 200 000	66 066 667	380 897 943	1 734 845 714	35 362 386	2 151 106 043	2,26	2 349 306 043
Poland	41 300 000	48 300 000	246 500 000	336 100 000	112 033 334	424 666 739	1 744 672 943	200 062 577	2 369 402 259	2,49	2 705 502 259
Portugal	20 900 000	4 400 000	107 200 000	132 500 000	44 166 667	257 446 395	1 020 941 746	117 071 935	1 395 460 076	1,47	1 527 960 076
Romania	23 300 000	0	142 400 000	165 700 000	55 233 334	128 056 834	679 930 419	77 967 984	885 955 237	0,93	1 051 655 237
Slovenia	100 000	4 200 000	36 400 000	40 700 000	13 566 667	50 826 666	201 560 659	23 113 068	275 500 393	0,29	316 200 393
Slovakia	1 400 000	5 200 000	55 700 000	62 300 000	20 766 667	56 930 373	300 197 852	34 423 848	391 552 073	0,41	453 852 073
Finland	6 900 000	4 800 000	131 500 000	143 200 000	47 733 333	245 787 240	1 116 091 879	127 982 851	1 489 861 970	1,57	1 633 061 970
Sweden	18 300 000	8 900 000	397 800 000	425 000 000	141 666 667	443 583 298	2 062 870 635	42 048 712	2 548 502 645	2,68	2 973 502 645
United Kingdom	472 100 000	38 900 000	2 569 800 000	3 080 800 000	1 026 933 334	3 231 692 006	12 900 426 254	– 5 251 202 631	10 880 915 629	11,44	13 961 715 629
Total	**1 486 700 000**	**533 100 000**	**15 287 900 000**	**17 307 700 000**	**5 769 233 333**	**17 827 409 252**	**77 305 204 097**	**0**	**95 132 613 349**	**100,00**	**112 440 313 349**

(1) p.m. (own resources + other revenue = total revenue = total expenditure); (112 440 313 349 + 3 056 905 272 = 115 497 218 621 = 115 497 218 621).

(2) Total own resources as percentage of GNI: (112 440 313 349) / (11 694 234 000 000) = 0,96 %; own resources ceiling as percentage of GNI: 1,24 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

TITLE 1

OWN RESOURCES

Title Chapter	Heading	Budget 2007	Amending budget No 3	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)	1 486 700 000		1 486 700 000
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)	533 100 000		533 100 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(B) OF DECISION 2000/597/EC, EURATOM	15 287 900 000		15 287 900 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2000/597/EC, EURATOM	17 827 409 252		17 827 409 252
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM	79 152 835 808	– 1 847 631 711	77 305 204 097
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
	Title 1 — Total	**114 287 945 060**	**– 1 847 631 711**	**112 440 313 349**

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 2007	Amending budget No 3	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	79 152 835 808	– 1 847 631 711	77 305 204 097
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	79 152 835 808	– 1 847 631 711	77 305 204 097
	Chapter 1 4 — Total	**79 152 835 808**	**– 1 847 631 711**	**77 305 204 097**

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 2007	Amending budget No 3	New amount
79 152 835 808	– 1 847 631 711	77 305 204 097

Remarks

The rate to be applied to the Member States' gross national income for this financial year is 0,6611 %.

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 2007	Amending budget No3	New amount
Belgium	2 202 544 339	– 51 413 076	2 151 131 263
Bulgaria	169 710 193	– 3 961 474	165 748 719
Czech Republic	745 625 911	– 17 404 835	728 221 076
Denmark	1 529 460 881	– 35 701 568	1 493 759 313
Germany	15 667 955 129	– 365 730 556	15 302 224 573
Estonia	84 421 234	– 1 970 610	82 450 624
Greece	1 375 758 951	– 32 113 769	1 343 645 182
Spain	6 821 715 697	– 159 236 471	6 662 479 226
France	12 480 363 512	– 291 323 933	12 189 039 579
Ireland	1 058 186 043	– 24 700 797	1 033 485 246
Italy	9 935 103 187	– 231 910 980	9 703 192 207
Cyprus	100 147 249	– 2 337 696	97 809 553
Latvia	112 789 519	– 2 632 799	110 156 720
Lithuania	165 474 444	– 3 862 601	161 611 843
Luxembourg	176 064 494	– 4 109 800	171 954 694
Hungary	594 353 885	– 13 873 755	580 480 130
Malta	32 585 760	– 760 636	31 825 124
Netherlands	3 618 926 008	– 84 475 084	3 534 450 924
Austria	1 776 309 364	– 41 463 650	1 734 845 714
Poland	1 786 371 469	– 41 698 526	1 744 672 943
Portugal	1 045 342 747	– 24 401 001	1 020 941 746
Romania	696 181 084	– 16 250 665	679 930 419
Slovenia	206 378 057	– 4 817 398	201 560 659
Slovakia	307 372 726	– 7 174 874	300 197 852
Finland	1 142 767 014	– 26 675 135	1 116 091 879
Sweden	2 112 174 240	– 49 303 605	2 062 870 635
United Kingdom	13 208 752 671	– 308 326 417	12 900 426 254
Item 1 4 0 0 — Total	79 152 835 808	– 1 847 631 711	77 305 204 097

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

Title Chapter	Heading	Budget 2007	Amending budget No 3	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.	1 847 631 711	1 847 631 711
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS RESULTING FROM APPLICATION OF ARTICLE 10(4) TO (6) AND (9) OF REGULATION (EC, EURATOM) NO 1150/2000	p.m.		p.m.
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(7) TO (9) OF REGULATION (EC, EURATOM) NO 1150/2000	p.m.		p.m.
3 3	REFUNDS TO MEMBER STATES	p.m.		p.m.
3 4	ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE	p.m.		p.m.
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		p.m.
3 6	RESULT OF THE INTERMEDIATE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		p.m.
	Title 3 — Total	**p.m.**	**1 847 631 711**	**1 847 631 711**

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 3	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	***Surplus available from the preceding financial year***	p.m.	1 847 631 711	1 847 631 711
	Article 3 0 0 — Subtotal	p.m.	1 847 631 711	1 847 631 711
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.**	**1 847 631 711**	**1 847 631 711**

3 0 0 Surplus available from the preceding financial year

Budget 2007	Amending budget No 3	New amount
p.m.	1 847 631 711	1 847 631 711

Remarks

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

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

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

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

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2000/597/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1), as amended by Regulation (EC, Euratom) No 2028/2004 (OJ L 352, 27.11.2004, p. 1).

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

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), as amended by Regulation (EC, Euratom) No 1995/2006 (OJ L 390, 30.12.2006, p. 1), and in particular Article 15 thereof.