II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

FINAL ADOPTION of amending budget No 7 of the European Union for the financial year 2004

(2004/886/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 [1] on the Financial Regulation applicable to the general budget of the European Communities, and in particular Articles 37 and 38 thereof, on the Financial Regulation applicable to the general budget of the European Communities, and in particular Articles 37 and 38 thereof,

Having regard to the general budget of the European Union for the financial year 2004 finally adopted on 18 December 2003 [2] and adjusted to take account of European Union enlargement [3],

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 [4],

Having regard to preliminary draft amending budget No 7/2004 of the European Union for the financial year 2004 presented by the Commission on 12 May 2004,

Having regard to draft amending budget No 7/2004 of the European Union for the financial year 2004 established by the Council on 16 July 2004,

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 14 September 2004,

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(1) OJ L 248, 16.9.2002, p. 1.
(2) OJ L 53, 23.2.2004, p. 1.
(3) OJ C 105, 30.4.2004, p. 9.
(4) OJ C 172, 18.6.1999, p. 1. Agreement as amended by Decision 2003/429/EC of the European Parliament and of the Council (OJ L 147, 14.6.2003, p. 25).

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 7 of the European Union for the financial year 2004 has been finally adopted.

Done at Strasbourg, 14 September 2004.

The President
J. P. BORRELL FONTELLES

AMENDING BUDGET NO 7 OF THE EUROPEAN UNION FOR THE FINANCIAL YEAR 2004

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A. FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2004 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 2004 (1)	Budget 2003 (2)	Change (%)
1. Agriculture	45 693 285 000	44 780 450 000	+ 2,04 %
2. Structural operations	30 822 302 882	28 173 097 000	+ 9,40 %
3. Internal policies	7 510 377 641	6 198 406 000	+ 21,17
4. External action	4 950 907 978	4 694 010 314	+ 5,47
5. Administration	6 121 313 544	5 381 971 098	+ 13,74
6. Reserves	442 000 000	434 000 000	+ 1,84
7. Pre-accession aid	2 856 200 000	2 862 902 686	– 0,23
8. Compensations	1 409 545 056	—	+ 100,00
Total expenditure (3)	**99 805 932 101**	**92 524 837 098**	**+ 7,87**

(1) Including ABs 1, 2, 3, 4, 5 and 6/2004.

(2) The figures in this column correspond to those in the 2003 budget (OJ L 54, 28.2.2003) plus amending budgets 1, 2, 3, 4, 5, 6 and 7/2003.

(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 2004 (1)	Budget 2003 (2)	Change (%)
Miscellaneous revenue (Titles 4 to 9)	816 400 822	837 078 989	– 2,47
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	5 469 843 706	7 413 481 988	– 26,22
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.	263 330 000	– 100,00
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	p.m.	
Total revenue for Titles 3 to 9	**6 286 244 528**	**8 513 890 977**	**– 26,16**
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1 and 1 2)	11 373 825 000	10 906 200 000	+ 4,29
VAT own resources at the uniform rate (tables 1 and 2, Chapter 1 3)	14 324 133 088	21 748 030 275	– 34,14
Remainder to be financed by the additional resource (GNI own resources, tables 3 and 4, Chapter 1 4)	67 821 729 485	51 356 715 846	+ 32,06
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom (3)	93 519 687 573	84 010 946 121	+ 11,32
Total revenue (4)	**99 805 932 101**	**92 524 837 098**	**+ 7,87**

(1) Including ABs 1, 2, 3, 4, 5 and 6/2004.

(2) The figures in this column correspond to those in the 2003 budget (OJ L 54, 28.2.2003) plus amending budgets 1, 2, 3, 4, 5, 6 and 7/2003.

(3) The own resources for draft budget 2004 are determined on the basis of the budget forecasts adopted at the 128th meeting of the Advisory Committee on Own Resources on 23 April 2003.

(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)	1 % of gross national income	1 % of reduced gross national income (2)	Capping rate (in %)	1 % of reduced gross national income multiplied by capping rate	1 % of capped VAT base (3), (4)	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Belgium	1 136 005 000	2 851 850 000	2 851 850 000	50	1 425 925 000	1 136 005 000	
Czech Republic	251 390 334	754 171 000	502 780 667	50	251 390 334	251 390 334	Czech Republic
Denmark	769 837 000	1 965 545 000	1 965 545 000	50	982 772 500	769 837 000	
Germany	9 862 567 000	21 995 480 000	21 995 480 000	50	10 997 740 000	9 862 567 000	
Estonia	25 609 667	76 829 000	51 219 333	50	25 609 667	25 609 667	Estonia
Greece	839 136 000	1 636 305 000	1 636 305 000	50	818 152 500	818 152 500	Greece
Spain	4 384 805 000	7 692 360 000	7 692 360 000	50	3 846 180 000	3 846 180 000	Spain
France	7 592 565 000	16 322 194 000	16 322 194 000	50	8 161 097 000	7 592 565 000	
Ireland	669 530 000	1 191 290 000	1 191 290 000	50	595 645 000	595 645 000	Ireland
Italy	5 111 376 000	13 484 519 000	13 484 519 000	50	6 742 259 500	5 111 376 000	
Cyprus	40 534 334	121 603 000	81 068 667	50	40 534 334	40 534 334	Cyprus
Latvia	27 922 000	96 620 000	64 413 333	50	32 206 667	27 922 000	
Lithuania	55 132 000	165 396 000	110 264 000	50	55 132 000	55 132 000	Lithuania
Luxembourg	148 070 000	210 860 000	210 860 000	50	105 430 000	105 430 000	Luxembourg
Hungary	243 472 334	730 417 000	486 944 667	50	243 472 334	243 472 334	Hungary
Malta	14 767 000	44 301 000	29 534 000	50	14 767 000	14 767 000	Malta
Netherlands	2 284 080 000	4 749 115 000	4 749 115 000	50	2 374 557 500	2 284 080 000	
Austria	1 079 955 000	2 271 675 000	2 271 675 000	50	1 135 837 500	1 079 955 000	
Poland	638 935 667	1 916 807 000	1 277 871 333	50	638 935 667	638 935 667	Poland
Portugal	854 964 000	1 367 850 000	1 367 850 000	50	683 925 000	683 925 000	Portugal
Slovenia	90 193 000	270 579 000	180 386 000	50	90 193 000	90 193 000	Slovenia
Slovakia	109 203 334	327 610 000	218 406 667	50	109 203 334	109 203 334	Slovakia
Finland	610 760 000	1 491 690 000	1 491 690 000	50	745 845 000	610 760 000	
Sweden	1 149 065 000	2 731 903 000	2 731 903 000	50	1 365 951 500	1 149 065 000	
United Kingdom	8 311 547 000	16 925 413 000	16 925 413 000	50	8 462 706 500	8 311 547 000	
Total	**46 301 421 670**	**101 392 382 000**	**99 890 937 667**		**49 945 468 837**	**45 454 249 170**	

(1) The VAT bases of the new Member States have been estimated as though they are capped except in the case of Latvia. As with the GNI, a reduction of one third has been applied to Latvia's base to take account of the fact that the Accession Treaty took effect on 1 May 2004.

(2) The GNI bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty took effect on 1 May 2004.

(3) The VAT bases of the new Member States have been estimated as though they are capped except in the case of Latvia. As with the GNI, a reduction of one third has been applied to Latvia's base to take account of the fact that the Accession Treaty took effect on 1 May 2004.

(4) 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 2004.

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 = 9 862 567 000 / (45 454 249 170 – 8 311 547 000) × 1/4 × 4 659 749 907 = 309 327 896,033845

(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 = 4 659 749 907 – (309 327 896,033845 + 71 637 501,7551702 + 33 871 527,3580631 + 36 039 081,7984942)] / [45 454 249 170 – (8 311 547 000 + 9 862 567 000 + 2 284 080 000 + 1 079 955 000 + 1 149 065 000)]

Frozen rate = 0,184867017976958 %

Uniform rate

0,50 % – 0,184867017976958 % = 0,315132982023042 %

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 [1]	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	1 136 005 000	0,50	0,315132982	357 992 643
Czech Republic	251 390 334	0,50	0,315132982	79 221 386
Denmark	769 837 000	0,50	0,315132982	242 601 029
Germany	9 862 567 000	0,50	0,315132982	3 108 020 149
Estonia	25 609 667	0,50	0,315132982	8 070 451
Greece	818 152 500	0,50	0,315132982	257 826 837
Spain	3 846 180 000	0,50	0,315132982	1 212 058 173
France	7 592 565 000	0,50	0,315132982	2 392 667 650
Ireland	595 645 000	0,50	0,315132982	187 707 385
Italy	5 111 376 000	0,50	0,315132982	1 610 763 161
Cyprus	40 534 334	0,50	0,315132982	12 773 706
Latvia	27 922 000	0,50	0,315132982	8 799 143
Lithuania	55 132 000	0,50	0,315132982	17 373 912
Luxembourg	105 430 000	0,50	0,315132982	33 224 470
Hungary	243 472 334	0,50	0,315132982	76 726 163
Malta	14 767 000	0,50	0,315132982	4 653 569
Netherlands	2 284 080 000	0,50	0,315132982	719 788 942
Austria	1 079 955 000	0,50	0,315132982	340 329 440
Poland	638 935 667	0,50	0,315132982	201 349 702
Portugal	683 925 000	0,50	0,315132982	215 527 325
Slovenia	90 193 000	0,50	0,315132982	28 422 789
Slovakia	109 203 334	0,50	0,315132982	34 413 572
Finland	610 760 000	0,50	0,315132982	192 470 620
Sweden	1 149 065 000	0,50	0,315132982	362 108 280
United Kingdom	8 311 547 000	0,50	0,315132982	2 619 242 591
Total	**45 454 249 170**			**14 324 133 088**

[1] The VAT bases of the new Member States have been estimated as though they are capped except in the case of Latvia.

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 reduced gross national income [1]	Uniform rate of 'additional base', own resources	'Additional base' own resources at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 851 850 000		1 936 285 751
Czech Republic	502 780 667		341 366 847
Denmark	1 965 545 000		1 334 522 074
Germany	21 995 480 000		14 934 002 315
Estonia	51 219 333		34 775 765
Greece	1 636 305 000		1 110 982 014
Spain	7 692 360 000		5 222 787 684
France	16 322 194 000		11 082 080 636
Ireland	1 191 290 000		808 835 616
Italy	13 484 519 000		9 155 419 112
Cyprus	81 068 667		55 042 202
Latvia	64 413 333	0,6789578 [2]	43 733 934
Lithuania	110 264 000		74 864 601
Luxembourg	210 860 000		143 165 038
Hungary	486 944 667		330 614 871
Malta	29 534 000		20 052 339
Netherlands	4 749 115 000		3 224 448 587
Austria	2 271 675 000		1 542 371 420
Poland	1 277 871 333		867 620 686
Portugal	1 367 850 000		928 712 402
Slovenia	180 386 000		122 474 478
Slovakia	218 406 667		148 288 906
Finland	1 491 690 000		1 012 794 534
Sweden	2 731 903 000		1 854 846 802
United Kingdom	16 925 413 000		11 491 640 871
Total	**99 890 937 667**		**67 821 729 485**

[1] The GNI bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty took effect on 1 May 2004.

[2] Calculation of rate: (67 821 729 485) / (99 890 937 667) = 0,678957782047186 %

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	6 309 470	6 309 470	1 923 666 811	1 936 285 751
Czech Republic	1 112 358	1 112 358	339 142 131	341 366 847
Denmark	4 348 597	4 348 597	1 325 824 880	1 334 522 074
Germany	48 663 087	48 663 087	14 836 676 141	14 934 002 315
Estonia	113 318	113 318	34 549 129	34 775 765
Greece	3 620 182	3 620 182	1 103 741 650	1 110 982 014
Spain	17 018 677	17 018 677	5 188 750 330	5 222 787 684
France	36 111 433	36 111 433	11 009 857 770	11 082 080 636
Ireland	2 635 625	2 635 625	803 564 366	808 835 616
Italy	29 833 324	29 833 324	9 095 752 464	9 155 419 112
Cyprus	179 357	179 357	54 683 488	55 042 202
Latvia	142 509	142 509	43 448 916	43 733 934
Lithuania	243 949	243 949	74 376 703	74 864 601
Luxembourg	466 509	466 509	142 232 020	143 165 038
Hungary	1 077 323	1 077 323	328 460 225	330 614 871
Malta	65 341	65 341	19 921 657	20 052 339
Netherlands	10 507 003	10 507 003	3 203 434 581	3 224 448 587
Austria	5 025 883	5 025 883	1 532 319 654	1 542 371 420
Poland	2 827 179	2 827 179	861 966 328	867 620 686
Portugal	3 026 249	3 026 249	922 659 904	928 712 402
Slovenia	399 088	399 088	121 676 302	122 474 478
Slovakia	483 206	483 206	147 322 494	148 288 906
Finland	3 300 234	3 300 234	1 006 194 066	1 012 794 534
Sweden	6 044 097	6 044 097	1 842 758 608	1 854 846 802
United Kingdom	37 446 002	37 446 002	11 416 748 867	11 491 640 871
Total	**221 000 000**	**221 000 000**	**67 379 729 485**	**67 821 729 485**
Percentage of 1 % of reduced GNI [1]	0,0022	0,0022	0,6745	0,6790

[1] The GNI bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty took effect on 1 May 2004.

TABLE 5

Correction of budgetary imbalances for the United Kingdom for 2003 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	19,27 %	
2. United Kingdom's share (in %) of total allocated expenditure	8,88 %	
3. (1) – (2)	10,38 %	
4. Total allocated expenditure		**78 012 899 288**
5. (3) × (4)		8 101 226 495
6. 0,66 × (5) = initial amount		5 346 809 487
7. Benefit for the United Kingdom (2)		620 520 210
8. Basic compensation for the United Kingdom = (6) – (7)		4 726 289 277
9. Windfall gains deriving from traditional own resources (3)		66 539 370
10. Correction for the United Kingdom = (8) – (9)		4 659 749 907

(1) Rounded figures.
(2) This is the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the introduction of the GNP/GNI resource and the capping of VAT bases.
(3) These windfall gains are the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the increase since 2001 in the percentage of traditional own resources that Member States retain to cover their collection costs.

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to – EUR 4 659 749 907 (Chapter 1 5)

Member State	Percentage share of reduced GNI baseéduites (1)	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	2,85	3,44	5,57		1,60	5,04	234 639 250
Czech Republic	0,50	0,61	0,98		0,28	0,89	41 366 860
Denmark	1,97	2,37	3,84		1,10	3,47	161 717 483
Germany	22,02	26,51	0,00	– 19,88	0,00	6,63	308 843 451
Estonia	0,05	0,06	0,10		0,03	0,09	4 214 130
Greece	1,64	1,97	3,19		0,92	2,89	134 628 882
Spain	7,70	9,27	15,02		4,31	13,58	632 897 796
France	16,34	19,67	31,87		9,15	28,82	1 342 927 347
Ireland	1,19	1,44	2,33		0,67	2,10	98 014 760
Italy	13,50	16,25	26,33		7,56	23,81	1 109 454 362
Cyprus	0,08	0,10	0,16		0,05	0,14	6 670 018
Latvia	0,06	0,08	0,13		0,04	0,11	5 299 681
Lithuania	0,11	0,13	0,22		0,06	0,19	9 072 098
Luxembourg	0,21	0,25	0,41		0,12	0,37	17 348 750
Hungary	0,49	0,59	0,95		0,27	0,86	40 063 934
Malta	0,03	0,04	0,06		0,02	0,05	2 429 944
Netherlands	4,75	5,72	0,00	– 4,29	0,00	1,43	66 683 385
Austria	2,27	2,74	0,00	– 2,05	0,00	0,68	31 897 096
Poland	1,28	1,54	2,49		0,72	2,26	105 138 339
Portugal	1,37	1,65	2,67		0,77	2,42	112 541 437
Slovenia	0,18	0,22	0,35		0,10	0,32	14 841 466
Slovakia	0,22	0,26	0,43		0,12	0,39	17 969 661
Finland	1,49	1,80	2,91		0,84	2,63	122 730 516
Sweden	2,73	3,29	0,00	– 2,47	0,00	0,82	38 359 261
United Kingdom	16,94	0,00	0,00		0,00	0,00	0
Total	**100,00**	**100,00**	**100,00**	**– 28,70**	**28,70**	**100,00**	**4 659 749 907**

(1) The GNI bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty took effect on 1 May 2004.

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]
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9) = (4) + (5) + (6) + (7) + (8)
Belgium	16 125 000	21 000 000	1 026 450 000	1 063 575 000	357 992 643	1 923 666 811	12 618 940	234 639 250	3 592 492 644
Czech Republic	4 575 000		50 475 000	55 050 000	79 221 386	339 142 131	2 224 716	41 366 860	517 005 093
Denmark	5 175 000	12 225 000	197 025 000	214 425 000	242 601 029	1 325 824 880	8 697 194	161 717 483	1 953 265 586
Germany	101 550 000	129 675 000	2 091 225 000	2 322 450 000	3 108 020 149	14 836 676 141	97 326 174	308 843 451	20 673 315 915
Estonia	600 000		6 675 000	7 275 000	8 070 451	34 549 129	226 636	4 214 130	54 335 346
Greece	8 475 000	4 725 000	132 075 000	145 275 000	257 826 837	1 103 741 650	7 240 364	134 628 882	1 648 712 733
Spain	26 850 000	9 600 000	676 875 000	713 325 000	1 212 058 173	5 188 750 330	34 037 354	632 897 796	7 781 068 653
France	93 375 000	97 500 000	898 275 000	1 089 150 000	2 392 667 650	11 009 857 770	72 222 866	1 342 927 347	15 906 825 633
Ireland	525 000	2 850 000	103 275 000	106 650 000	187 707 385	803 564 366	5 271 250	98 014 760	1 201 207 761
Italy	51 150 000	24 600 000	984 150 000	1 059 900 000	1 610 763 161	9 095 752 464	59 666 648	1 109 454 362	12 935 536 635
Cyprus	900 000		9 450 000	10 350 000	12 773 706	54 683 488	358 714	6 670 018	84 835 926
Latvia	450 000		5 100 000	5 550 000	8 799 143	43 448 916	285 018	5 299 681	63 382 758
Lithuania	1 575 000		17 025 000	18 600 000	17 373 912	74 376 703	487 898	9 072 098	119 910 611
Luxembourg	150 000		12 750 000	12 900 000	33 224 470	142 232 020	933 018	17 348 750	206 638 258
Hungary	7 200 000		78 975 000	86 175 000	76 726 163	328 460 225	2 154 646	40 063 934	533 579 968
Malta	525 000		5 400 000	5 925 000	4 653 569	19 921 657	130 682	2 429 944	33 060 852
Netherlands	142 050 000	23 700 000	1 021 875 000	1 187 625 000	719 788 942	3 203 434 581	21 014 006	66 683 385	5 198 545 914
Austria	7 575 000	9 675 000	159 300 000	176 550 000	340 329 440	1 532 319 654	10 051 766	31 897 096	2 091 147 956
Poland	8 400 000		92 625 000	101 025 000	201 349 702	861 966 328	5 654 358	105 138 339	1 275 133 727
Portugal	14 325 000	375 000	93 825 000	108 525 000	215 527 325	922 659 904	6 052 498	112 541 437	1 365 306 164
Slovenia	1 275 000		14 100 000	15 375 000	28 422 789	121 676 302	798 176	14 841 466	181 113 733
Slovakia	2 325 000		25 125 000	27 450 000	34 413 572	147 322 494	966 412	17 969 661	228 122 139
Finland	2 625 000	2 175 000	75 300 000	80 100 000	192 470 620	1 006 194 066	6 600 468	122 730 516	1 408 095 670
Sweden	10 350 000	5 475 000	265 350 000	281 175 000	362 108 280	1 842 758 608	12 088 194	38 359 261	2 536 489 343
United Kingdom	350 850 000	16 350 000	2 112 225 000	2 479 425 000	2 619 242 591	11 416 748 867	74 892 004	– 4 659 749 907	11 930 558 555
Total	**858 975 000**	**359 925 000**	**10 154 925 000**	**11 373 825 000**	**14 324 133 088**	**67 379 729 485**	**442 000 000**	**0**	**93 519 687 573**

[1] Total own resources as percentage of GNI: (93 519 687 573) / (10 139 238 200 000) = 0,92 %; own resources ceiling as percentage of GNI: 1,24 %.

GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

Title	Heading	Budget 2004	Amending budget No. 7	New amount
1	OWN RESOURCES	98 989 531 279	– 5 469 843 706	93 519 687 573
2	ADJUSTMENT OF COLLECTION COSTS	—		—
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	5 469 843 706	5 469 843 706
4	MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES	680 351 477		680 351 477
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	66 496 286		66 496 286
6	CONTRIBUTIONS TO COMMUNITY PROGRAMMES, REPAYMENT OF EXPENDITURE, REVENUE FROM SERVICES RENDERED AGAINST PAYMENT, CONTRIBUTIONS IN CONNECTION WITH THE EUROPEAN ECONOMIC AREA AND OTHER AGREEMENTS, FINANCIAL CORRECTIONS AND OTHER CONTRIBUTIONS OR REFUNDS	200 000		200 000
7	INTEREST ON LATE PAYMENTS AND FINES	p.m.		p.m.
8	BORROWING-AND-LENDING OPERATIONS	25 863 805		25 863 805
9	MISCELLANEOUS REVENUE	43 489 254		43 489 254
	GRAND TOTAL	**99 805 932 101**	**0**	**99 805 932 101**

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

Article Item	Heading	Budget 2004	Amending budget No. 7	New amount
	CHAPTER 1 4			
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	72 849 573 191	– 5 469 843 706	67 379 729 485
	Article 1 4 0 — Total	73 291 573 191	– 5 469 843 706	67 821 729 485
	CHAPTER 1 4 — TOTAL	73 291 573 191	– 5 469 843 706	67 821 729 485
	Title 1 — Total	**98 989 531 279**	**– 5 469 843 706**	**93 519 687 573**

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

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 2004	Amending budget No. 7	New amount
72 849 573 191	– 5 469 843 706	67 379 729 485

Remarks

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

The rate, excluding the loan guarantee reserve and the emergency aid reserve, to be applied to the Member States' gross national income for this financial year is 0,6745 %.

Member State	Budget 2004	Amending budget No 7	New amount
Belgium	2 079 828 862	– 156 162 051	1 923 666 811
Czech Republic	366 673 474	– 27 531 343	339 142 131
Denmark	1 433 454 503	– 107 629 623	1 325 824 880
Germany	16 041 108 100	– 1 204 431 959	14 836 676 141
Estonia	37 353 805	– 2 804 676	34 549 129
Greece	1 193 342 697	– 89 601 047	1 103 741 650
Spain	5 609 969 791	– 421 219 461	5 188 750 330
France	11 903 631 042	– 893 773 272	11 009 857 770
Ireland	868 797 212	– 65 232 846	803 564 366
Italy	9 834 139 881	– 738 387 417	9 095 752 464
Cyprus	59 122 659	– 4 439 171	54 683 488
Latvia	46 976 071	– 3 527 155	43 448 916
Lithuania	80 414 556	– 6 037 853	74 376 703
Luxembourg	153 778 325	– 11 546 305	142 232 020
Hungary	355 124 418	– 26 664 193	328 460 225
Malta	21 538 885	– 1 617 228	19 921 657
Netherlands	3 463 487 369	– 260 052 788	3 203 434 581
Austria	1 656 712 391	– 124 392 737	1 532 319 654
Poland	931 940 208	– 69 973 880	861 966 328
Portugal	997 560 850	– 74 900 946	922 659 904
Slovenia	131 553 907	– 9 877 605	121 676 302
Slovakia	159 282 041	– 11 959 547	147 322 494
Finland	1 087 876 262	– 81 682 196	1 006 194 066
Sweden	1 992 352 583	– 149 593 975	1 842 758 608
United Kingdom	12 343 553 299	– 926 804 432	11 416 748 867
Item 1 4 0 0 — Total	72 849 573 191	– 5 469 843 706	67 379 729 485

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Article Item	Heading	Budget 2004	Amending budget No. 7	New amount
	CHAPTER 3 0			
3 0 0	***Surplus available from the preceding financial year***	p.m.	5 469 843 706	5 469 843 706
	CHAPTER 3 0 — TOTAL	p.m.	5 469 843 706	5 469 843 706
	Title 3 — Total	**p.m.**	**5 469 843 706**	**5 469 843 706**
	GRAND TOTAL	**99 805 932 101**	**0**	**99 805 932 101**

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

3 0 0 Surplus available from the preceding financial year

Budget 2004	Amending budget No. 7	New amount
p.m.	5 469 843 706	5 469 843 706

Remarks

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).

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.

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'.