



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 27.2.2002  
SEC(2002) 222 final

**PRELIMINARY DRAFT AMENDING BUDGET No 2  
TO THE BUDGET FOR 2002**

***GENERAL STATEMENT OF REVENUE***

(presented by the Commission)

**PRELIMINARY DRAFT AMENDING BUDGET No 2  
TO THE BUDGET FOR 2002**

***GENERAL STATEMENT OF REVENUE***

Having regard to:

- Article 78 of the Treaty establishing the European Coal and Steel Community,
- Article 272 of the Treaty establishing the European Community,
- Article 177 of the Treaty establishing the European Atomic Energy Community,
- Article 15 of the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities,<sup>1</sup> as last amended by Regulation No 762/2001<sup>2</sup> of 9 April 2001,

The European Commission hereby presents to the budgetary authority the draft amending budget No 2 to the 2002 budget for the reasons set out in the explanatory memorandum.

\*\*\*

---

<sup>1</sup> OJ L 356, 31.12.1977, p.1.

<sup>2</sup> OJ L 111 20.04.2001, p. 1.

## TABLE OF CONTENTS

### **EXPLANATORY MEMORANDUM**

I.	The entry into force of the Council decision of 29 september 2000 on the system of the European Communities' own resources (2000/597/EC, Euratom).....	4
II.	Recalculation of the 2002 budget and adjustment for 2001 following the entry into force of Council Decision 2000/597/EC, Euratom .....	4
III.	budgeting of a preliminary amount of the positive balance carried over from 2001.....	6
IV.	Effect on Member States' own resources payments .....	6

### **GENERAL STATEMENT OF REVENUE**

A.	GENERAL STATEMENT OF REVENUE.....	9
B.	FINANCING OF THE GENERAL BUDGET.....	24

## EXPLANATORY MEMORANDUM

This Preliminary Draft Amending Budget (PDAB) No 2/2002 consists of the following elements that exclusively concern the revenue side of the budget:

- A complete recalculation of the financing of the 2002 budget to take account of the entry into force of the new Own Resources Decision (2000/597/EC, Euratom). A budgetary line is also foreseen for the effects of the new Decision on the payments of traditional own resources relating to the financial year 2001.
- The budgeting of a preliminary amount of the positive balance carried over from 2001.

Budgeted expenditure is therefore unchanged.

### **I. THE ENTRY INTO FORCE OF THE COUNCIL DECISION OF 29 SEPTEMBER 2000 ON THE SYSTEM OF THE EUROPEAN COMMUNITIES' OWN RESOURCES (2000/597/EC, EURATOM)<sup>3</sup>**

The new Council Decision on the system of the European Communities' own resources (2000/597/EC, Euratom) was adopted by the Council on 29 September 2000. According to Article 10(1) of the Council Decision it will enter into force on the first day of the month following receipt, by the Secretary-General of the Council, of the last of the notifications from the Member States of completion of their national procedures for adoption of the Decision.

The Secretary-General of the Council received the last of the notifications on 5 February 2002 and the new Council Decision will therefore enter into force on 1 March 2002. According to the last sentence of Article 10(1) the Decision is to take effect on 1 January 2002 except for Article 2(3) (the percentage of collection costs retained by Member States) and Article 4 (the calculation of the UK correction), which is to take effect on 1 January 2001.

### **II. RECALCULATION OF THE 2002 BUDGET AND ADJUSTMENT FOR 2001 FOLLOWING THE ENTRY INTO FORCE OF COUNCIL DECISION 2000/597/EC, EURATOM**

The 2002 budget was adopted by the European Parliament on 13 December 2001. Since the new Council Decision was not yet in force it was based on Council Decision 94/728/EC, Euratom<sup>4</sup>.

---

<sup>3</sup> OJ L 253, 7.10.2000, p.42.

<sup>4</sup> Council Decision of 31 October 1994 on the system of the European Communities' own resources, OJ L 293, 12.11.1994, p. 9.

The entry into force of the new Council Decision consequently requires a complete recalculation of the financing of the 2002 budget, which is one of the purposes of this PDAB.

The new Council Decision 2000/597 entails the following changes<sup>5</sup> as compared to the previous Council Decision 94/728:

- The use of ESA 95 (the European system of accounts 1995) is extended to the budgetary and own resources area, which has an impact on the calculation of the GNP<sup>6</sup> bases and consequently on Member States' payments of the GNP resource. The ceiling of own resources, measured in per cent of GNP, has also been recalculated<sup>7</sup> in order to maintain unchanged the maximum amount of own resources put at the disposal of the Communities.
- The percentage of traditional own resources (TOR) that Member States are allowed to retain to cover their collection costs increases from 10 % to 25 %. The new percentage applies to traditional own resources established after 31 December 2000. Apart from the recalculation for 2002, the present PDAB consequently includes an adjustment for 2001 as well. The adjustment is budgeted as negative revenue in a separate budget title 2. It is based on provisional data and will be corrected as soon as the outturn for the 2001 traditional own resources is known<sup>8</sup>.
- The maximum rate of call of VAT is reduced from 1.00 % to 0.75 % in 2002 (and to 0.50 % from 2004 onwards). Moreover, the new financing rules for the UK correction further reduces the uniform rate of call of VAT as compared to the previous Council Decision (see also below).
- The method of calculating the UK correction is modified in order to neutralise the net gains (the "windfall gains") of the United Kingdom that result from the increase in the percentage of TOR retained by Member States. Adjustments are also foreseen as a consequence of future enlargements of the Union. The new calculation method applies as from the year 2001. However, since the UK rebate of a given year is financed in the following year the result of the new calculation method is budgeted and financed as from 2002.
- The share of Austria, Germany, the Netherlands and Sweden in the financing of the UK correction is reduced to one fourth of their normal share. The reduction is financed by the other Member States, excluding the United Kingdom. The new financing rules also have an impact on the so-called frozen rate, which increases

---

<sup>5</sup> The changes apply as from 1.1.2002 unless stated otherwise.

<sup>6</sup> In ESA 95 the concept of GNP has been replaced by the conceptually identical concept of GNI (Gross national income). In the new Council Decision GNP is therefore defined as being equal to GNI for the purposes of own resources.

<sup>7</sup> See Communication from the Commission to the Council and the European Parliament, document COM(2001) 801 final.

<sup>8</sup> Account will also have to be taken of Article 10(2)(c) of the new Council Decision, which states that Member States shall continue to retain 10 % for amounts of TOR which should have been made available by the Member States before 28 February 2001 (even though they might have been paid at a later date).

as compared to the calculation under the previous Council Decision. As a consequence the uniform rate of call of VAT is further reduced.

### **III. BUDGETING OF A PRELIMINARY AMOUNT OF THE POSITIVE BALANCE CARRIED OVER FROM 2001.**

The final amount of the surplus carried over from the financial year 2001 is not yet known. However, preliminary figures show a considerable under-execution of expenditure, especially in the area of structural actions. In order not to unnecessarily delay the budgeting of an amount that could have a significant impact on the national budgets of the Member States it is proposed to budget a preliminary estimate of the surplus carried over from 2001 in the present PDAB.

In addition to the €1 200 million that was already budgeted in the 2002 budget, it is therefore proposed to budget a further €10 000 million in the present PDAB in anticipation of the definitive amount of the surplus carried over from 2001.

The definitive balance from the financial year 2001 will be budgeted in the Preliminary draft supplementary and/or amending budget to be presented in May 2002.

### **IV. EFFECT ON MEMBER STATES' OWN RESOURCES PAYMENTS**

As a result of the combined effect of the budgeted additional amount of the surplus carried over from 2001 as well as of the adjustment for the increase in the percentage of the 2001 traditional own resources retained by Member States, total own resources payments under title 1 of the present PDAB decrease by €7 961.3 million as compared to the 2002 budget. The remaining part of the budgeted additional surplus of €10 000 million corresponds to the adjustment for the 2001 traditional own resources, which is budgeted as negative revenue under title 2.

The difference in own resources payments on the level of individual Member States as compared to the 2002 budget is the result of the total amount of own resources to be paid as well as of the application of the rules of the new Own Resources Decision, as described above.

The following table compares the 2002 own resources payments resulting from the present PDAB with the payments under the 2002 budget. The adjustment for the 2001 traditional own resources in title 2 is shown in a separate column.

Member States	Budget 2002 Total own resources	PDAB 2.2002 Title 1 Own resources	Difference PDAB 2/2002, Title 1 vs Budget 2002	PDAB 2/2002 Title 2 Adjustment TOR 2001	Difference PDAB 2/2002, Title 1+2 vs Budget 2002
	(1)	(2)	(3) = (2) - (1)	(4)	(5) = (2) + (4) - (1)
<b>B</b>	3 713 190 931	3 408 841 603	- 304 349 328	- 176 111 614	- 480 460 942
<b>DK</b>	1 845 988 444	1 820 884 203	- 25 104 241	- 41 038 675	- 66 142 916
<b>D</b>	22 889 983 927	20 313 351 778	-2 576 632 149	- 434 586 736	-3 011 218 885
<b>EL</b>	1 528 678 826	1 454 189 976	- 74 488 850	- 25 812 128	- 100 300 978
<b>E</b>	7 235 573 283	6 857 207 614	- 378 365 669	- 126 294 471	- 504 660 140
<b>F</b>	15 654 450 325	14 918 483 928	- 735 966 397	- 209 822 228	- 945 788 625
<b>IRL</b>	1 308 323 385	1 163 032 164	- 145 291 221	- 22 166 004	- 167 457 225
<b>I</b>	12 205 757 092	11 816 658 222	- 389 098 870	- 198 645 853	- 587 744 723
<b>L</b>	231 471 360	212 468 996	- 19 002 364	- 2 582 063	- 21 584 427
<b>NL</b>	6 063 974 069	5 288 776 817	- 775 197 252	- 238 608 333	-1 013 805 585
<b>A</b>	2 316 401 017	1 986 431 725	- 329 969 292	- 31 844 183	- 361 813 475
<b>P</b>	1 365 870 731	1 293 144 232	- 72 726 499	- 22 727 916	- 95 454 415
<b>FIN</b>	1 360 988 376	1 320 045 822	- 40 942 554	- 16 663 080	- 57 605 634
<b>S</b>	2 560 122 031	2 253 015 962	- 307 106 069	- 48 891 658	- 355 997 727
<b>UK</b>	13 363 421 207	11 576 311 913	-1 787 109 294	- 442 855 009	-2 229 964 303
<b>Total</b>	93 644 195 004	85 682 844 955	-7 961 350 049	-2 038 649 951	-10 000 000 000

GENERAL STATEMENT OF REVENUE
------------------------------

- A. General statement of revenue
- B. Financing of the general budget



## A. GENERAL STATEMENT OF REVENUE

Title	Heading	Budget 2002	PDAB 2/2002	New amount
1	Own resources	93.644.195.004	-7.961.350.049	85.682.844.955
2	Adjustment of collection costs for 2001	—	-2.038.649.951	-2.038.649.951
3	Surpluses available			
	Surplus available from the preceding financial year	1.200.000.000	10.000.000.000	11.200.000.000
	Surplus own resources resulting from the transfer to the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve	p.m.	—	p.m.
	Surplus of own resources accruing from VAT and own resources based on GNP relating to previous financial years	p.m.	—	p.m.
	Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions	p.m.	—	p.m.
4	Miscellaneous Community taxes, levies and dues	588.420.155	—	588.420.155
5	Revenue accruing from the administrative operation of the institutions	87.013.000	—	87.013.000
6	Contributions to Community programmes, repayment of expenditure, revenue from services rendered against payment and contributions in connection with the European economic area	91.381.003	—	91.381.003
7	Interest on late payments and fines	p.m.	—	p.m.
8	Borrowing and lending operations	21.516.180	—	21.516.180
9	Miscellaneous revenue	22.234.000	—	22.234.000
	<b>GRAND TOTAL</b>	95.654.759.342	0	95.654.759.342

## TITLE 1-OWN RESOURCES (SUMMARY TABLE)

### TITLE 1 OWN RESOURCES

Article Item	Heading	Budget 2002	PDAB 2/2002	New amount
1 0 0	CHAPTER 10 - 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) <i>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)</i>			
1 0 0 0	Agricultural duties established by the institutions of the European Communities in respect of trade with non-member countries under the common agricultural policy (Article 2(1)(a) of Decision 2000/597/EC, Euratom)	1 121 700 000	—	1 121 700 000
	<i>Article 1 0 0 Total</i>	1 121 700 000	—	1 121 700 000
	CHAPTER 1 0 TOTAL	1 121 700 000	—	1 121 700 000
1 1 0	CHAPTER 11 - 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) <i>Sugar production levies</i>			
	<i>Article 1 1 0 Total</i>	761 200 000	—	761 200 000
1 1 1	<i>Sugar storage levies</i>			
	<i>Article 1 1 1 Total</i>	p.m.	—	p.m.
1 1 2	<i>Isoglucose production levies</i>			
	<i>Article 1 1 2 Total</i>	6 700 000	—	6 700 000
1 1 3	<i>Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production</i>			
	<i>Article 1 1 3 Total</i>	p.m.	—	p.m.
1 1 4	<i>Charges levied on substituted C sugar and C isoglucose</i>			
	<i>Article 1 4 0 Total</i>	p.m.	—	p.m.
1 1 5	<i>Production levy for inulin syrup</i>			
	<i>Article 1 1 5 Total</i>	3 000 000	—	3 000 000
1 1 6	<i>Additional levies provided for in Council Regulation (EEC) No 1107/88</i>			
	<i>Article 1 1 6 Total</i>	p.m.	—	p.m.
	CHAPTER 1 1 TOTAL	770 900 000	—	770 900 000
1 2 0	CHAPTER 1 2 - CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(B) OF DECISION 2000/597/EC, EURATOM <i>Customs duties and other duties referred to in Article 2(1)(b) of Decision 2000/597/EC, Euratom</i>			
	<i>Article 1 2 0 Total</i>	15 765 900 000	—	15 765 900 000
	CHAPTER 1 2 TOTAL	15 765 900 000	—	15 765 900 000
	CHAPTER 1 3 - OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2000/597/EC, EURATOM			

TITLE 1  
OWN RESOURCES

Article Item	Heading	Budget 2002	PDAB 2/2002	New amount
1 3 0	<i>Own resources accruing from value added tax pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom</i>			
	<i>Article 1 3 0 Total</i>	36 603 934 352	-13 010 076 134	23 593 858 218
	CHAPTER 1 3 TOTAL	36 603 934 352	-13 010 076 134	23 593 858 218
	CHAPTER 1 4 - OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLE 2(1)(D) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 2000/597/EC, EURATOM			
1 4 0	<i>Own resources based on gross national product pursuant to Article 2(1)(d) and the first subparagraph of Article 6 of Decision 2000/597/EC, Euratom</i>			
1 4 0 0	Own resources based on gross national product pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve, the reserve for loan guarantees and the reserve for emergency aid	40 471 610 652	7 697 501 085	48 169 111 737
1 4 0 1	Own resources based on gross national product pursuant to Article 2(1)(d) and the first subparagraph of Article 6 of Decision 2000/597/EC, Euratom, corresponding to the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve	250 000 000	0	250 000 000
1 4 0 2	Own resources based on gross national product pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, corresponding to the reserve for loans and loan guarantees	213 000 000	0	213 000 000
1 4 0 3	Own resources based on gross national product pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, corresponding to the emergency aid reserve	213 000 000	0	213 000 000
	<i>Article 1 4 0 Total</i>	41 147 610 652	7 697 501 085	48 845 111 737
	CHAPTER 1 4 TOTAL	41 147 610 652	7 697 501 085	48 845 111 737
	CHAPTER 1 5 - CORRECTION OF BUDGETARY IMBALANCES			
1 5 0	Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2000/597/EC, Euratom			
	<i>Article 1 5 0 Total</i>	0	0	0
	CHAPTER 1 5 TOTAL	0	0	0
	CHAPTER 1 9 - COSTS INCURRED BY THE MEMBER STATES IN THE COLLECTION OF OWN RESOURCES			
1 9 0	<i>Costs incurred by the Member States in the collection of own resources</i>			
	<i>Article 1 9 0 Total</i>	- 1 765 850 000	-2 648 775 000	-4 414 625 000
	CHAPTER 1 9 TOTAL	- 1 765 850 000	-2 648 775 000	-4 414 625 000
	Title 1 Total	93 644 195 004	-7 961 350 049	85 682 844 955

## TITLE 1 - OWN RESOURCES (DETAIL)

### CHAPTER 13 - OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2000/597/EC, EURATOM

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

Budget 2002	Preliminary draft amending budget No 2	New amount
36 603 934 352	-13 010 076 134	23 593 858 218

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

If account is taken of the capped VAT bases and of the compensation arrangements for the United Kingdom, own resources accruing from value added tax are as follows at the uniform rate (0,5208 %).

Member State	Budget 2002	PDAB 2/2002	New amount
Belgium	982.518.818	-354.525.623	627.993.195
Denmark	595.026.588	-214.705.477	380.321.111
Germany	8.879.465.563	-3.204.007.904	5.675.457.659
Greece	591.038.394	-201.647.481	389.390.913
Spain	2.814.829.278	-969.825.631	1.845.003.647
France	6.295.742.317	-2.225.178.610	4.070.563.707
Ireland	492.996.574	-191.868.948	301.127.626
Italy	4.123.173.732	-1.487.778.868	2.635.394.864
Luxembourg	92.281.948	-34.098.824	58.183.124
Netherlands	1.895.658.829	-658.383.417	1.237.275.412
Austria	896.534.893	-323.499.749	573.035.144
Portugal	527.009.135	-181.583.465	345.425.670
Finland	499.615.016	-180.277.794	319.337.222
Sweden	897.856.621	-323.976.673	573.879.948
United Kingdom	7.020.186.646	-2.458.717.670	4.561.468.976
<i>Article 1 3 0 Total</i>	36.603.934.352	-13.010.076.134	23.593.858.218

**CHAPTER 1 4 - OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLE 2(1)(D) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 2000/597/EC, EURATOM**

**Article 1 4 0 - Own resources based on gross national product pursuant to Article 2(1)(d) and the first subparagraph of Article 6 of Decision 2000/597/EC, Euratom**

**Item 1 4 0 0 - Own resources based on gross national product pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve, the reserve for loan guarantees and the reserve for emergency aid**

Budget 2002	Preliminary draft amending budget No 2	New amount
40 471 610 652	7 697 501 085	48 169 111 737

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 EAGGF Guarantee Section monetary reserve, the loan guarantee reserve and the emergency aid reserve, to be applied to Member States' gross national product for this financial year is 0,5208 %.

Member State	Budget 2002	PDAB 2/2002	New amount
Belgium	1.227.272.041	201.073.853	1.428.345.894
Denmark	791.222.508	190.322.299	981.544.807
Germany	9.526.340.427	1.736.615.460	11.262.955.887
Greece	619.273.944	125.344.368	744.618.312
Spain	2.949.301.514	578.832.952	3.528.134.466
France	6.596.507.463	1.360.236.506	7.956.743.969
Ireland	516.548.393	59.287.193	575.835.586
Italy	5.585.032.432	1.037.809.809	6.622.842.241
Luxembourg	96.690.513	14.570.993	111.261.506
Netherlands	1.986.219.732	424.618.806	2.410.838.538
Austria	976.346.989	157.064.775	1.133.411.764
Portugal	552.185.829	108.359.323	660.545.152
Finland	623.701.782	124.091.785	747.793.567
Sweden	1.069.406.568	212.099.552	1.281.506.120
United Kingdom	7.355.560.517	1.367.173.411	8.722.733.928
Item 1 4 0 0 - Total	40.471.610.652	7.697.501.085	48.169.111.737

**Item 1 4 0 1 - Own resources based on gross national product pursuant to Article 2(1)(d) and the first subparagraph of Article 6 of Decision 2000/597/EC, Euratom, corresponding to the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve**

Budget 2002	Preliminary draft amending budget No 2	New amount
250 000 000	0	250 000 000

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) and the first subparagraph of Article 6 thereof.

Council Regulation (EC) No 2040/2000 of 26 September 2000 on budgetary discipline (OJ L 244, 29.9.2000, p. 27).

The provisional amount is produced by applying a rate of 0,0027 % to Member States' gross national product.

The breakdown of payments is as follows:

Member State	Budget 2002	PDAB 2/2002	New amount
Belgium	7.581.067	-167.883	7.413.184
Denmark	4.887.516	206.749	5.094.265
Germany	58.845.820	-390.539	58.455.281
Greece	3.825.360	39.245	3.864.605
Spain	18.218.335	92.852	18.311.187
France	40.747.745	548.138	41.295.883
Ireland	3.190.807	-202.193	2.988.614
Italy	34.499.692	-126.823	34.372.869
Luxembourg	597.274	-19.821	577.453
Netherlands	12.269.216	243.152	12.512.368
Austria	6.031.061	-148.600	5.882.461
Portugal	3.410.945	17.316	3.428.261
Finland	3.852.712	28.372	3.881.084
Sweden	6.605.906	45.172	6.651.078
United Kingdom	45.436.544	-165.137	45.271.407
Item 1 4 0 1 - Total	250.000.000	0	250.000.000

However, the amount actually to be paid will be limited to the amount of the transfer from Chapter B1-6 0 of the statement of expenditure of Section III «Commission», intended for the monetary reserve.

**Item 1 4 0 2 - Own resources based on gross national product pursuant to Article 2(1)(d) and the first subparagraph of Article 6 of Decision 2000/597/EC, Euratom corresponding to the reserve for loans and loan guarantees.**

Budget 2002	Preliminary draft amending budget No 2	New amount
213 000 000	0	213 000 000

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) and the first subparagraph of Article 6 thereof.

Council Regulation (EC, Euratom) No 2728/94 of 31 October 1994 establishing a Guarantee Fund for external actions (OJ L 293, 12.11.1994, p. 1), as last amended by Regulation (EC, Euratom) No 1149/1999 (OJ L 139, 2.6.1999, p. 1).

Council Regulation (ECSC, EC, Euratom) No 2730/94 of 31 October 1994 amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ L 293, 12.11.1994, p. 7).

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 Regulation (EC) No 2040/2000 of 26 September 2000 on budgetary discipline (OJ L 244, 29.9.2000, p. 27).

Member State	Budget 2002	PDAB 2/2002	New amount
Belgium	6.459.069	-143.036	6.316.033
Denmark	4.164.163	176.150	4.340.313
Germany	50.136.637	-332.736	49.803.901
Greece	3.259.207	33.436	3.292.643
Spain	15.522.022	79.109	15.601.131
France	34.717.079	467.013	35.184.092
Ireland	2.718.568	-172.269	2.546.299
Italy	29.393.738	-108.054	29.285.684
Luxembourg	508.877	-16.887	491.990
Netherlands	10.453.372	207.165	10.660.537
Austria	5.138.464	-126.607	5.011.857
Portugal	2.906.126	14.752	2.920.878
Finland	3.282.510	24.174	3.306.684
Sweden	5.628.232	38.487	5.666.719
United Kingdom	38.711.936	-140.697	38.571.239
Item 1 4 0 2 - Total	213.000.000	0	213.000.000

**Item 1 4 0 3 - Own resources based on gross national product pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, corresponding to the emergency aid reserve**

Budget 2002	Preliminary draft amending budget No 2	New amount
213 000 000	0	213 000 000

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) and the first subparagraph of Article 6 thereof.

Conclusions of the Edinburgh European Council of 11 and 12 December 1992 concerning the creation of a reserve for emergency aid.

Council Regulation (ECSC, EC, Euratom) No 2730/94 of 31 October 1994 amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ L 293, 12.11.1994, p. 7).

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 Regulation (EC) No 2040/2000 of 26 September 2000 on budgetary discipline (OJ L 244, 29.9.2000, p. 27).

When the Commission considers it necessary to draw on this reserve, it convenes a three-way meeting as soon as possible in order to obtain the agreement of the two arms of the budgetary authority on the need to use the reserve and on the amount required. The appropriations will be transferred to the budget headings concerned.

Member State	Budget 2002	PDAB 2/2002	New amount
Belgium	6.459.069	-143.036	6.316.033
Denmark	4.164.163	176.150	4.340.313
Germany	50.136.637	-332.736	49.803.901
Greece	3.259.207	33.436	3.292.643
Spain	15.522.022	79.109	15.601.131
France	34.717.079	467.013	35.184.092
Ireland	2.718.568	-172.269	2.546.299
Italy	29.393.738	-108.054	29.285.684
Luxembourg	508.877	-16.887	491.990
Netherlands	10.453.372	207.165	10.660.537
Austria	5.138.464	-126.607	5.011.857
Portugal	2.906.126	14.752	2.920.878
Finland	3.282.510	24.174	3.306.684
Sweden	5.628.232	38.487	5.666.719
United Kingdom	38.711.936	-140.697	38.571.239
Item 1 4 0 3 - Total	213.000.000	0	213.000.000



## CHAPTER 1 5 - CORRECTION OF BUDGETARY IMBALANCES

### Article 1 5 0 - Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2000/597/EC, Euratom

Budget 2002	Preliminary draft amending budget No 2	New amount
0	0	0

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Articles 4 and 5 thereof.

Member State	Budget 2002	PDAB 2/2002	New amount
Belgium	188.790.867	65.241.397	254.032.264
Denmark	121.713.506	52.854.888	174.568.394
Germany	861.048.843	-530.848.694	330.200.149
Greece	95.262.714	37.168.146	132.430.860
Spain	453.690.112	173.790.940	627.481.052
France	1.014.738.642	400.373.543	1.415.112.185
Ireland	79.460.475	22.952.265	102.412.740
Italy	859.143.760	318.733.120	1.177.876.880
Luxembourg	14.873.871	4.914.062	19.787.933
Netherlands	305.539.548	-234.860.123	70.679.425
Austria	150.191.146	-116.962.504	33.228.642
Portugal	84.942.570	32.535.823	117.478.393
Finland	95.943.846	37.051.735	132.995.581
Sweden	164.506.472	-126.936.094	37.570.378
United Kingdom	-4.489.846.372	-136.008.504	-4.625.854.876
<i>Article 1 5 0 Total</i>	0	0	0

## CHAPTER 19 - COSTS INCURRED BY THE MEMBER STATES IN THE COLLECTION OF OWN RESOURCES

### Article 190 - Costs incurred by the Member States in the collection of own resources

Budget 2002	Preliminary draft amending budget No 2	New amount
-1 765 850 000	-2 648 775 000	-4 414 625 000

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(3) thereof.

Member State	Budget 2002	PDAB 2/2002	New amount
Belgium	-143.790.000	-215.685.000	-359.475.000
Denmark	-36.090.000	-54.135.000	-90.225.000
Germany	-384.890.000	-577.335.000	-962.225.000
Greece	-23.640.000	-35.460.000	-59.100.000
Spain	-107.610.000	-161.415.000	-269.025.000
France	-181.920.000	-272.880.000	-454.800.000
Ireland	-23.410.000	-35.115.000	-58.525.000
Italy	-171.680.000	-257.520.000	-429.200.000
Luxembourg	-2.890.000	-4.335.000	-7.225.000
Netherlands	-204.820.000	-307.230.000	-512.050.000
Austria	-30.780.000	-46.170.000	-76.950.000
Portugal	-21.390.000	-32.085.000	-53.475.000
Finland	-14.590.000	-21.885.000	-36.475.000
Sweden	-45.610.000	-68.415.000	-114.025.000
United Kingdom	-372.740.000	-559.110.000	-931.850.000
<i>Article 190 Total</i>	-1.765.850.000	-2.648.775.000	-4.414.625.000

**TITLE 2 — ADJUSTMENT OF COLLECTION COSTS  
(SUMMARY TABLE)**

TITLE 2  
ADJUSTMENT OF COLLECTION COSTS

Article Item	Heading	Budget 2002	PDAB 2/2002	New amount
	CHAPTER 20 — ADJUSTMENT OF COLLECTION COSTS			
2 0 0	<i>Adjustment of collection costs</i>			
2 0 0 0	<i>Adjustment of collection costs (2001)</i>	—	-2 038 649 951	-2 038 649 951
	<i>Article 2 0 0 Total</i>	—	-2 038 649 951	-2 038 649 951
	CHAPTER 2 0 TOTAL	—	-2 038 649 951	-2 038 649 951

*New title*

## **TITLE 2 — ADJUSTMENT OF COLLECTION COSTS (DETAIL)**

*New chapter*

### **CHAPTER 2 0 — ADJUSTMENT OF COLLECTION COSTS**

*New article*

#### **Article 2 0 0 — Adjustment of collection costs**

*New item*

#### **Item 2 0 0 0 — Adjustment of collection costs (2001 )**

Budget 2002	Preliminary draft amending budget No 2	New amount
—	-2 038 649 951	-2 038 649 951

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Articles 2(3), 10(1) and 10(2)(c) thereof.

The new decision on the own resources system provides that the Member States may retain, by way of collection costs, 25% of the amounts of traditional own resources established after 31 December 2000, except for the amounts which should have been made available before 28 February 2001, which remain subject to a rate of retention of 10% (Article 10(2)(c) of Decision 2000/597/EC, Euratom).

As the last Member State ratified the new decision on 5 February 2002 which then entered into force on 1 March 2002, when the 2001 budget year was closed, account must be taken of the retrospective impact on the collection costs incurred by the Member States during the period from March 2001 to December 2001 (own resources having been paid with a deduction of only 10%).

This item is therefore to cover the reimbursement to the Member States of the amount resulting from the difference in the retention rates applied for the recovery of traditional own resources between the old decision and the new decision. The amounts have been calculated on the basis of provisional outturn figures. These amounts will be definitively adjusted in a forthcoming amending budget once the definitive 2001 revenue and expenditure account has been drawn up.

Member State	Budget 2002	PDAB 2/2002	New amount
Belgium	—	-176.111.614	-176.111.614
Denmark	—	-41.038.675	-41.038.675
Germany	—	-434.586.736	-434.586.736
Greece	—	-25.812.128	-25.812.128
Spain	—	-126.294.471	-126.294.471
France	—	-209.822.228	-209.822.228
Ireland	—	-22.166.004	-22.166.004
Italy	—	-198.645.853	-198.645.853
Luxembourg	—	-2.582.063	-2.582.063
Netherlands	—	-238.608.333	-238.608.333
Austria	—	-31.844.183	-31.844.183
Portugal	—	-22.727.916	-22.727.916
Finland	—	-16.663.080	-16.663.080
Sweden	—	-48.891.658	-48.891.658
United Kingdom	—	-442.855.009	-442.855.009
<i>Item 2 0 0 0 - Total</i>	—	-2.038.649.951	-2.038.649.951

### TITLE 3 - SURPLUSES AVAILABLE (SUMMARY TABLE)

#### TITLE 3 SURPLUSES AVAILABLE

Article Item	Heading	Budget 2002	PDAB 2/2002	New amount
3 0 0	CHAPTER 3 0 - SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR <i>Surplus available from the preceding financial year</i>			
	<i>Article 3 0 0 Total</i>	1 200 000 000	10 000 000 000	11 200 000 000
3 0 1	<i>Surplus own resources resulting from the transfer to the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve</i>	p.m.	—	p.m.
	<i>Article 1 4 0 Total</i>	p.m.	—	p.m.
3 0 2	<i>Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions</i>	p.m.	—	p.m.
	<i>Article 3 0 2 Total</i>	p.m.	—	p.m.
	CHAPTER 3 0 TOTAL	1 200 000 000	10 000 000 000	11 200 000 000

## **TITLE 3 - SURPLUSES AVAILABLE (DETAIL)**

### **CHAPTER 3 0 - SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR**

#### **Article 3 0 0 - Surplus available from the preceding financial year**

Budget 2002	Preliminary draft amending budget No 2	New amount
1.200.000.000	10.000.000.000	11.200.000.000

Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ L 356, 31.12.1977, p. 1), as last amended by Regulation (EC, ECSC, Euratom) No 2673/1999 (OJ L 326, 18.12.1999, p. 1).

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.

In accordance with Article 32 of the Financial Regulation the balance from each financial year is entered in the budget for the subsequent financial year as revenue in the case of a surplus and expenditure in the case of a deficit.

The relevant estimates of such revenue or expenditure are entered in the budget during the budget procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 14 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 a supplementary and/or amending budget.

A deficit is entered in Chapter B0-3 0 of the statement of expenditure of Section III "Commission".

## B. FINANCING OF THE GENERAL BUDGET

### Appropriations to be covered during the financial year 2002 pursuant to Article 1 of Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources

- Description	Amounts
<b>Expenditure</b>	
<i>Section III 'Commission' (Part A)</i>	
1. EAGGF Guarantee Section (Subsection B1)	44.480.180.000
2. Structural operations, structural and cohesion expenditure, financial mechanism, other agricultural and regional operations, transport and fisheries (Subsection B2)	32.287.100.000
3. Training, youth, culture, audiovisual media, information and other social operations (Subsection B3)	888.220.000
4. Energy, Euratom nuclear safeguards and environment (Subsection B4)	189.310.000
5. Consumer protection, internal market, industry and trans-European networks (Subsection B5)	1.124.222.000
6. Research and technological development (Subsection B6)	3.751.687.600
7. External action (Subsection B7)	7.387.044.500
8. Common foreign and security policy (Subsection B8)	35.000.000
9. Guarantees, reserves and compensation (Subsection B0)	335.162.000
Section III Part B Subtotal	90.477.926.100
<i>Section III 'Commission' (Part B)</i>	3.387.641.760
Section III Subtotal	93.865.567.860
<i>Sections I, II, IV, V, VI, VII and VIII (other institutions)</i>	1.789.191.482
<b>Total expenditure</b>	<b>95.654.759.342</b>
<b>Revenue</b>	
Adjustment of collection costs for 2001	- 2.038.649.951
Miscellaneous revenue (Titles 4 to 9)	810.564.338
Surplus available from the preceding financial year	11.200.000.000
Surplus own resources accruing from VAT and own resources based on GNP relating to previous financial years	pm
Surplus own resources accruing from the EAGGF monetary reserve	pm
Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions	pm
<b>Total revenue</b>	<b>9.971.914.387</b>
<b>Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom</b>	<b>85.682.844.955</b>



Expenditure to be financed by the own resources referred to in Article 2 of Decision 2000/597/CE, Euratom	85.682.844.955
Net amount (=75%) of customs duties, agricultural duties and sugar and isoglucose levies (see Table 7)	13.243.875.000
	72.438.969.955
	Amount remaining to be financed

**TABLE 1**

**Breakdown of own resources accruing from VAT pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom**

Member State	1% of the non-capped VAT base	1 % of GNP	Capping rate (in %)	1% of gross national product multiplied by the capping rate	Member State with a capped VAT base
Belgium	1.152.950.000	2.742.654.000	50	1.371.327.000	
Denmark	698.242.000	1.884.724.000	50	942.362.000	
Germany	10.419.729.000	21.626.688.000	50	10.813.344.000	
Greece	786.132.000	1.429.787.000	50	714.893.500	Greece
Spain	3.810.274.000	6.774.586.000	50	3.387.293.000	Spain
France	7.473.260.000	15.278.229.000	50	7.639.114.500	
Ireland	638.653.000	1.105.697.000	50	552.848.500	Ireland
Italy	4.838.394.000	12.716.923.000	50	6.358.461.500	
Luxembourg	137.127.000	213.640.000	50	106.820.000	Luxembourg
Netherlands	2.271.548.000	4.629.198.000	50	2.314.599.000	
Austria	1.052.051.000	2.176.333.000	50	1.088.166.500	
Portugal	788.613.000	1.268.353.000	50	634.176.500	Portugal
Finland	586.280.000	1.435.884.000	50	717.942.000	
Sweden	1.053.602.000	2.460.698.000	50	1.230.349.000	
United Kingdom	8.453.099.000	16.749.053.000	50	8.374.526.500	United Kingdom
Total	44.159.954.000	92.492.447.000		46.246.223.500	

Member State	1% of the capped VAT base	Maximum VAT call-in rate (in %)	Uniform rate of VAT own resources (in %) (1)	VAT own resources at the uniform rate
Belgium	1.152.950.000	0,75	0,544683807	627.993.195
Denmark	698.242.000	0,75	0,544683807	380.321.111
Germany	10.419.729.000	0,75	0,544683807	5.675.457.659
Greece	714.893.500	0,75	0,544683807	389.390.913
Spain	3.387.293.000	0,75	0,544683807	1.845.003.647
France	7.473.260.000	0,75	0,544683807	4.070.563.707
Ireland	552.848.500	0,75	0,544683807	301.127.626
Italy	4.838.394.000	0,75	0,544683807	2.635.394.864
Luxembourg	106.820.000	0,75	0,544683807	58.183.124
Netherlands	2.271.548.000	0,75	0,544683807	1.237.275.412
Austria	1.052.051.000	0,75	0,544683807	573.035.144
Portugal	634.176.500	0,75	0,544683807	345.425.670
Finland	586.280.000	0,75	0,544683807	319.337.222
Sweden	1.053.602.000	0,75	0,544683807	573.879.948
United Kingdom	8.374.526.500	0,75	0,544683807	4.561.468.976
Total	43.316.614.000			23.593.858.218
Calculation of uniform rate: maximum VAT rate less VAT rate frozen by UK correction. i.e.: 0,75 % - 0,205316193020503 = 0,544683806979497 % (see Table 6)				

Amount remaining to be financed by additional :  
resource:

EUR 72.438.969.955 - EUR 23.593.858.218 = EURO 48.845.111.737

**TABLE 2**

**Determination of VAT own resources to be paid and the costs borne by the other Member States to finance the United Kingdom correction to be added to the additional resource in accordance with Article 5(2) of Decision 2000/597/EC, Euratom**

Member State	VAT own resources at uniform rate	United Kingdom correction	Total	Maximum VAT call-in rate (in %)	VAT at maximum call-in rate	Contribution to United Kingdom correction to be added to the additional resource	VAT own resources to be paid (memorandum item)
Belgium	627.993.195	254.032.264	882.025.459	0,75	864.712.500	17.312.959	864.712.500
Denmark	380.321.111	174.568.394	554.889.505	0,75	523.681.500	31.208.005	523.681.500
Germany	5.675.457.659	330.200.149	6.005.657.808	0,75	7.814.796.750		6.005.657.808
Greece	389.390.913	132.430.860	521.821.773	0,75	536.170.125		521.821.773
Spain	1.845.003.647	627.481.052	2.472.484.699	0,75	2.540.469.750		2.472.484.699
France	4.070.563.707	1.415.112.185	5.485.675.892	0,75	5.604.945.000		5.485.675.892
Ireland	301.127.626	102.412.740	403.540.366	0,75	414.636.375		403.540.366
Italy	2.635.394.864	1.177.876.880	3.813.271.744	0,75	3.628.795.500	184.476.244	3.628.795.500
Luxembourg	58.183.124	19.787.933	77.971.057	0,75	80.115.000		77.971.057
Netherlands	1.237.275.412	70.679.425	1.307.954.837	0,75	1.703.661.000		1.307.954.837
Austria	573.035.144	33.228.642	606.263.786	0,75	789.038.250		606.263.786
Portugal	345.425.670	117.478.393	462.904.063	0,75	475.632.375		462.904.063
Finland	319.337.222	132.995.581	452.332.803	0,75	439.710.000	12.622.803	439.710.000
Sweden	573.879.948	37.570.378	611.450.326	0,75	790.201.500		611.450.326
United Kingdom	4.561.468.976	- 4.625.854.876	- 64.385.900	0,75	6.280.894.875		- 64.385.900
<b>Total</b>	<b>23.593.858.218</b>	<b>0</b>	<b>23.593.858.218</b>		<b>32.487.460.500</b>	<b>245.620.011</b>	<b>23.348.238.207</b>

**TABLE 3**

**Determination of uniform rate and breakdown of resources based on gross national product pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom**

Member State	1 % of GNP	Uniform rate of "additional base" own resources	"Additional base" own resources at uniform rate
Belgium	2.742.654.000	0,5280984 (1)	1.448.391.144
Denmark	1.884.724.000		995.319.698
Germany	21.626.688.000		11.421.018.970
Greece	1.429.787.000		755.068.203
Spain	6.774.586.000		3.577.647.915
France	15.278.229.000		8.068.408.036
Ireland	1.105.697.000		583.916.798
Italy	12.716.923.000		6.715.786.478
Luxembourg	213.640.000		112.822.939
Netherlands	4.629.198.000		2.444.671.980
Austria	2.176.333.000		1.149.317.939
Portugal	1.268.353.000		669.815.169
Finland	1.435.884.000		758.288.019
Sweden	2.460.698.000		1.299.490.636
United Kingdom	16.749.053.000		8.845.147.813
<b>Total</b>	<b>92.492.447.000</b>		
(1) Calculation of rate:	$\frac{48.845.111.737}{92.492.447.000} = 0,528098383395565$		

<p><b>Own resources ceiling (% of GNP):</b></p> $1,27 \% \times \frac{\text{GNP ESA second edition 1998 + 1999 + 2000}}{\text{GNP ESA 95 1998 + 1999 + 2000}} = 1,24\%$ <p>(Article 3(1) of Decision 2000/597/EC, Euratom)</p>
--

**TABLE 4**

**Determination of the additional resource in accordance with Articles 2(1)(d) and 5(2) of Decision 2000/597/EC, Euratom**

Member State	Additional resource at uniform rate	Additional resource excluding reserves	Additional resource, financing of reserves	Contribution to United Kingdom correction not covered by VAT	Total additional resource to be paid (memorandum item)
Belgium	1.448.391.144	1.428.345.894	20.045.250	17.312.959	1.465.704.103
Denmark	995.319.698	981.544.807	13.774.891	31.208.005	1.026.527.703
Germany	11.421.018.970	11.262.955.887	158.063.083		11.421.018.970
Greece	755.068.203	744.618.312	10.449.891		755.068.203
Spain	3.577.647.915	3.528.134.466	49.513.449		3.577.647.915
France	8.068.408.036	7.956.743.969	111.664.067		8.068.408.036
Ireland	583.916.798	575.835.586	8.081.212		583.916.798
Italy	6.715.786.478	6.622.842.241	92.944.237	184.476.244	6.900.262.722
Luxembourg	112.822.939	111.261.506	1.561.433		112.822.939
Netherlands	2.444.671.980	2.410.838.538	33.833.442		2.444.671.980
Austria	1.149.317.939	1.133.411.764	15.906.175		1.149.317.939
Portugal	669.815.169	660.545.152	9.270.017		669.815.169
Finland	758.288.019	747.793.567	10.494.452	12.622.803	770.910.822
Sweden	1.299.490.636	1.281.506.120	17.984.516		1.299.490.636
United Kingdom	8.845.147.813	8.722.733.928	122.413.885		8.845.147.813
Total	48.845.111.737	48.169.111.737	676.000.000	245.620.011	49.090.731.748
Percentage of 1% of GNP	0,5281	0,5208	0,0073		

**Additional resource - Financing of reserves**

Member State	Monetary reserve	Reserve for loans and loan guarantees	Emergency aid reserve	Total financing of reserves.
Belgium	7.413.184	6.316.033	6.316.033	20.045.250
Denmark	5.094.265	4.340.313	4.340.313	13.774.891
Germany	58.455.281	49.803.901	49.803.901	158.063.083
Greece	3.864.605	3.292.643	3.292.643	10.449.891
Spain	18.311.187	15.601.131	15.601.131	49.513.449
France	41.295.883	35.184.092	35.184.092	111.664.067
Ireland	2.988.614	2.546.299	2.546.299	8.081.212
Italy	34.372.869	29.285.684	29.285.684	92.944.237
Luxembourg	577.453	491.990	491.990	1.561.433
Netherlands	12.512.368	10.660.537	10.660.537	33.833.442
Austria	5.882.461	5.011.857	5.011.857	15.906.175
Portugal	3.428.261	2.920.878	2.920.878	9.270.017
Finland	3.881.084	3.306.684	3.306.684	10.494.452
Sweden	6.651.078	5.666.719	5.666.719	17.984.516
United Kingdom	45.271.407	38.571.239	38.571.239	122.413.885
Total	250.000.000	213.000.000	213.000.000	676.000.000
Percentage of 1% of GNP	0,0027	0,0023	0,0023	0,0073

**TABLE 5**

**Calculation of financing of United Kingdom correction**

Calculation of financing of United Kingdom correction amounting to:							-4.625.854.876	
Member State	Percentage share of GNP base	Shares without United Kingdom	Amount of column 2 shared between Member States other than Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria, Sweden and the United Kingdom in column 2	Amount of column 4 shared between Member States other than Germany, the Netherlands, Austria, Sweden and the United Kingdom	Financing scale	Financing scale applied to the correction	
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)	
Belgium	2,97	3,62	6,12		1,87	5,49	254.032.264	
Denmark	2,04	2,49	4,20		1,29	3,77	174.568.394	
Germany	23,38	28,55	0,00	-21,41	0,00	7,14	330.200.149	
Greece	1,55	1,89	3,19		0,98	2,86	132.430.860	
Spain	7,32	8,94	15,10		4,62	13,56	627.481.052	
France	16,52	20,17	34,06		10,42	30,59	1.415.112.185	
Ireland	1,20	1,46	2,47		0,75	2,21	102.412.740	
Italy	13,75	16,79	28,35		8,67	25,46	1.177.876.880	
Luxembourg	0,23	0,28	0,48		0,15	0,43	19.787.933	
Netherlands	5,00	6,11	0,00	-4,58	0,00	1,53	70.679.425	
Austria	2,35	2,87	0,00	-2,15	0,00	0,72	33.228.642	
Portugal	1,37	1,67	2,83		0,87	2,54	117.478.393	
Finland	1,55	1,90	3,20		0,98	2,88	132.995.581	
Sweden	2,66	3,25	0,00	-2,44	0,00	0,81	37.570.378	
United Kingdom	18,11	0,00	0,00		0,00	0,00	0	
<b>Total</b>	100,00	100,00	100,00	-30,59	30,59	100,00	4.625.854.876	

Note: The calculations are made to 15 decimal places

**TABLE 6**

**Calculation of gross amount of United Kingdom correction**  
(pursuant to Article 2(4) of the Decision on the own resources system)

Member State	1% of capped VAT base	Distribution of United Kingdom correction
Belgium	1.152.950.000	236.719.305
Denmark	698.242.000	143.360.389
Germany	10.419.729.000	344.857.432
Greece	714.893.500	146.779.212
Spain	3.387.293.000	695.466.103
France	7.473.260.000	1.534.381.293
Ireland	552.848.500	113.508.749
Italy	4.838.394.000	993.400.636
Luxembourg	106.820.000	21.931.876
Netherlands	2.271.548.000	75.180.478
Austria	1.052.051.000	34.819.294
Portugal	634.176.500	130.206.705
Finland	586.280.000	120.372.778
Sweden	1.053.602.000	34.870.627
United Kingdom	8.374.526.500	-4.625.854.876
<b>Total</b>	<b>43.316.614.000</b>	<b>0</b>



**Calculation of Member States' shares, determination of the frozen VAT rate and the gross amount of the United Kingdom correction**

Calculation of the shares of Member States whose financial burden is limited (for example Germany)

$$\frac{10.419.729.000}{43.316.614.000 - 8.374.526.500} \times 4.625.854.876 \times \frac{1}{4} = 344.857.432$$

Calculation of the other Member States' shares, for example Belgium:

$$\frac{1.152.950.000}{43.316.614.000 - 23.171.456.500^1} \times \frac{4.625.854.876 - 489.727.830}{1} = 236.719.305$$

<sup>1</sup> Capped VAT bases (United Kingdom + Germany + Netherlands + Austria + Sweden)

Determination of the VAT rate frozen by the United Kingdom's correction (this calculation is based on one Member State, in this case Belgium):

$$\frac{236.719.305}{1.152.950.000} = 0,205316193020503$$

Gross amount of United Kingdom correction

$$0,205316193 \times 43.316.614.000 = 8.893.602.281$$

**TABLE 7**

**Summary of financing of expenditure**

Member State	Net agricultural duties (75 %)	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	VAT own resources at uniform rate	GNP own resources, not including reserves	GNP own resources, reserves	United Kingdom correction	Total financing
Belgium	20.025.000	36.450.000	1.021.950.000	1.078.425.000	627.993.195	1.428.345.894	20.045.250	254.032.264	3.408.841.603
Denmark	6.675.000	20.475.000	243.525.000	270.675.000	380.321.111	981.544.807	13.774.891	174.568.394	1.820.884.203
Germany	132.450.000	169.725.000	2.584.500.000	2.886.675.000	5.675.457.659	11.262.955.887	158.063.083	330.200.149	20.313.351.778
Greece	6.225.000	5.325.000	165.750.000	177.300.000	389.390.913	744.618.312	10.449.891	132.430.860	1.454.189.976
Spain	28.950.000	23.775.000	754.350.000	807.075.000	1.845.003.647	3.528.134.466	49.513.449	627.481.052	6.857.207.614
France	41.625.000	165.450.000	1.157.325.000	1.364.400.000	4.070.563.707	7.956.743.969	111.664.067	1.415.112.185	14.918.483.928
Ireland	975.000	5.850.000	168.750.000	175.575.000	301.127.626	575.835.586	8.081.212	102.412.740	1.163.032.164
Italy	61.650.000	60.450.000	1.165.500.000	1.287.600.000	2.635.394.864	6.622.842.241	92.944.237	1.177.876.880	11.816.658.222
Luxembourg	225.000	0	21.450.000	21.675.000	58.183.124	111.261.506	1.561.433	19.787.933	212.468.996
Netherlands	156.375.000	22.425.000	1.357.350.000	1.536.150.000	1.237.275.412	2.410.838.538	33.833.442	70.679.425	5.288.776.817
Austria	9.000.000	16.650.000	205.200.000	230.850.000	573.035.144	1.133.411.764	15.906.175	33.228.642	1.986.431.725
Portugal	20.400.000	2.175.000	137.850.000	160.425.000	345.425.670	660.545.152	9.270.017	117.478.393	1.293.144.232
Finland	5.175.000	4.425.000	99.825.000	109.425.000	319.337.222	747.793.567	10.494.452	132.995.581	1.320.045.822
Sweden	13.125.000	10.725.000	318.225.000	342.075.000	573.879.948	1.281.506.120	17.984.516	37.570.378	2.253.015.962
United Kingdom	338.400.000	34.275.000	2.422.875.000	2.795.550.000	4.561.468.976	8.722.733.928	122.413.885	- 4.625.854.876	11.576.311.913
Total	841.275.000	578.175.000	11.824.425.000	13.243.875.000	23.593.858.218	48.169.111.737	676.000.000	0	85.682.844.955