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Legislation

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I *Acts whose publication is obligatory*

.....

II *Acts whose publication is not obligatory*

European Parliament

88/494/ECSC, EEC, Euratom :

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II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

FINAL ADOPTION of amending and supplementary budget No 1 of the European Communities for the financial year 1988

(88/494/ECSC, EEC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

- Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78 (7) thereof,
- Having regard to the Treaty establishing the European Economic Community, and in particular Article 203 (7) thereof,
- Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 177 (7) thereof,
- Having regard to the Treaty amending certain budgetary provisions of the Treaties establishing the European Communities and of the Treaty establishing a single Council and a single Commission of the European Communities which was signed on 22 July 1975,
- Having regard to the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities ⁽¹⁾, and in particular Article 1 (5) thereof,
- Having regard to the general budget of the European Communities for the financial year 1988 ⁽²⁾,
- Having regard to preliminary draft amending and supplementary budget No 1 of the European Communities for the financial year 1988, submitted by the Commission,

⁽¹⁾ OJ No L 356, 31. 12. 1977, p. 1.

⁽²⁾ OJ No L 226, 16. 8. 1988, p. 5.

- Having regard to draft amending and supplementary budget No 1 of the European Communities for the financial year 1988, established by the Council,
- Having regard to the debates and deliberations of the European Parliament of 6 July 1988 following which it approved supplementary and amending budget No 1 of the European Communities for the 1988 financial year,
- Having regard to the resolution adopted by the European Parliament on 6 July 1988,
- The procedure laid down in Article 78 of the Treaty establishing the European Coal and Steel Community, Article 203 of the Treaty establishing the European Economic Community and Article 177 of the Treaty establishing the European Atomic Energy Community having thus been completed,

DECLARES THAT :

Sole Article

Amending and supplementary budget No 1 of the European Communities for the financial year 1988, as annexed hereto, has been finally adopted.

Done at Strasbourg, 6 July 1988.

The President

PLUMB

**AMENDING AND SUPPLEMENTARY BUDGET No 1
OF THE EUROPEAN COMMUNITIES
FOR THE FINANCIAL YEAR 1988**

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Amounts in this budget document are expressed in ECU unless otherwise indicated.

A. TOTAL REVENUE

The estimated revenue of the European Communities is :

Title	Heading	Budget 1988	Amending and supplementary budget No 1	New amount
1	Own resources	34 414 829 918	+ 919 001 747	35 333 831 665
2	Financial contributions	8 257 337 741	— 932 050 553	7 325 287 188
3	Surpluses available			
	— Balance from previous year	500 000 000	—	500 000 000
	— VAT own resources and financial contributions	350 000 000	—	350 000 000
4	Miscellaneous Community taxes, levies and dues	205 327 939	+ 54 600 000	259 927 939
5	Revenue accruing from the administrative operation of the institutions	24 758 000	—	24 758 000
6	Contributions to Community programmes, repayment of expenditure and revenue from services rendered against payment	20 000 732	—	20 000 732
7	Interest on late payments and fines	p.m.	—	p.m.
8	Borrowing and lending operations	4 854 000	—	4 854 000
9	Miscellaneous revenue	1 737 000	—	1 737 000
GRAND TOTAL		43 778 845 330	+ 41 551 194	43 820 396 524

TITLE 1

OWN RESOURCES

CHAPTER 13 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2 (1) (c) AND ARTICLE 5 (2) OF THE DECISION OF 24 JUNE 1988

Article Item	Heading	Budget 1988	Amending and supplementary budget No 1	New amount
	CHAPTER 13			
130	<i>Own resources accruing from value added tax pursuant to Article 2 (1) (c) and Article 5 (2) of the Decision of 24 June 1988</i>	23 026 021 306	+ 891 760 359	23 917 781 665
131	<i>Own resources accruing from value added tax pursuant to Article ... of the Decision of 24 June 1988</i>	- 27 241 388	+ 27 241 388	—
	CHAPTER 13 — TOTAL	22 998 779 918	+ 919 001 747	23 917 781 665
	Title 1 — Total	34 414 829 918	+ 919 001 747	35 333 831 665

TITLE 1

OWN RESOURCES

CHAPTER 13 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2 (1) (c) AND ARTICLE 5 (2) OF THE DECISION OF 24 JUNE 1988

Article Item	Remarks																																																																						
130	In view of the limiting of the VAT bases of the Member States exceeding 55 % of their GNP and of the compensation for the United Kingdom, own resources accruing from value added tax within a limit of 1,4 % are as follows. The uniform VAT rate is 1,2661 %. Portugal pays a financial contribution instead of VAT own resources in 1988. <table><tr><th>Member State</th><th>Actual rate (%)</th><th>Budget 1988</th><th>Amending and supplementary budget No 1</th><th>New amount</th></tr><tr><td>Belgium</td><td>1,4000</td><td>692 254 819</td><td>+ 118 345 181</td><td>810 600 000</td></tr><tr><td>Denmark</td><td>1,4000</td><td>472 263 650</td><td>+ 80 736 350</td><td>553 000 000</td></tr><tr><td>Germany</td><td>1,3649</td><td>6 005 519 787</td><td>+ 850 333 697</td><td>6 855 853 484</td></tr><tr><td>Greece</td><td>1,4000</td><td>243 903 252</td><td>+ 41 696 748</td><td>285 600 000</td></tr><tr><td>Spain</td><td>1,4000</td><td>1 696 562 329</td><td>+ 290 037 671</td><td>1 986 600 000</td></tr><tr><td>France</td><td>1,4000</td><td>4 990 451 839</td><td>+ 853 148 161</td><td>5 843 600 000</td></tr><tr><td>Ireland</td><td>1,4000</td><td>151 483 049</td><td>+ 25 896 951</td><td>177 380 000</td></tr><tr><td>Italy</td><td>1,4000</td><td>3 376 386 199</td><td>+ 577 213 801</td><td>3 953 600 000</td></tr><tr><td>Luxembourg</td><td>1,4000</td><td>50 574 057</td><td>+ 8 645 943</td><td>59 220 000</td></tr><tr><td>Netherlands</td><td>1,4000</td><td>1 138 215 178</td><td>+ 194 584 822</td><td>1 332 800 000</td></tr><tr><td>Portugal</td><td>—</td><td>—</td><td>—</td><td>—</td></tr><tr><td>United Kingdom</td><td>0,5851</td><td>4 208 407 147</td><td>−2 148 878 966</td><td>2 059 528 181</td></tr><tr><td>Article 130 — Total</td><td></td><td>23 026 021 306</td><td>+ 891 760 359</td><td>23 917 781 665</td></tr></table>	Member State	Actual rate (%)	Budget 1988	Amending and supplementary budget No 1	New amount	Belgium	1,4000	692 254 819	+ 118 345 181	810 600 000	Denmark	1,4000	472 263 650	+ 80 736 350	553 000 000	Germany	1,3649	6 005 519 787	+ 850 333 697	6 855 853 484	Greece	1,4000	243 903 252	+ 41 696 748	285 600 000	Spain	1,4000	1 696 562 329	+ 290 037 671	1 986 600 000	France	1,4000	4 990 451 839	+ 853 148 161	5 843 600 000	Ireland	1,4000	151 483 049	+ 25 896 951	177 380 000	Italy	1,4000	3 376 386 199	+ 577 213 801	3 953 600 000	Luxembourg	1,4000	50 574 057	+ 8 645 943	59 220 000	Netherlands	1,4000	1 138 215 178	+ 194 584 822	1 332 800 000	Portugal	—	—	—	—	United Kingdom	0,5851	4 208 407 147	−2 148 878 966	2 059 528 181	Article 130 — Total		23 026 021 306	+ 891 760 359	23 917 781 665
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Article Item	Heading	Budget 1988	Amending and supplementary budget No 1	New amount
	CHAPTER 20			
200	<i>Contributions provided for in Article 2 (7) and Article 5 (2) of the Decision of 24 June 1988</i>			
2000	Financial contribution from Portugal provided for in Article 2 (7) and Article 5 (2) of the Decision of 24 June 1988	180 664 046	+ 30 885 620	211 549 666
2001	Financial contribution from Portugal provided for in Article ... of the Decision of 24 June 1988	27 241 388	— 27 241 388	—
2003	Financial contribution from Greece provided for in Article 4 (2) of the Decision of 21 April 1970 on the replacement of financial contributions from the Member States by the Communities' own resources	—	—	—
	<i>Article 200 — Total</i>	207 905 434	+ 3 644 232	211 549 666
	CHAPTER 20 — TOTAL	207 905 434	+ 3 644 232	211 549 666

TITLE 2

FINANCIAL CONTRIBUTIONS

CHAPTER 20 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 2 (7) AND ARTICLE 5 (2) OF THE DECISION OF 24 JUNE 1988

Article Item	Remarks
2 0 0	
2 0 0 0	Council Regulation (EEC, Euratom, ECSC) No 2891/77 of 19 December 1977 implementing the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the 'Communities' own resources (OJ No L 336, 27. 12. 1977, p. 1), and in particular Article 13 thereof. Act of 12 June 1985 concerning the conditions of accession of the Kingdom of Spain and the Portuguese Republic and the adjustments to the Treaties (OJ No L 302, 15. 11. 1985, p. 23), in particular Article 395 and Annex XXXVI thereof. Council Decision 88/376/EEC, Euratom of 24 June 1988 on the Communities' system of own resources (OJ No L 185, 15. 7. 1988, p. 24).

Article Item	Heading	Budget 1988	Amending and supplementary budget No 1	New amount
	CHAPTER 21			
210	<i>Revenue to balance the general budget</i>			
2100	Revenue to balance the general budget	7 005 002 386	— 935 694 785	6 069 307 601

CHAPTER 21 — REVENUE TO BALANCE THE GENERAL BUDGET

Article Item	Remarks																												
210																													
2100	This item is for revenue required by the Community to balance the budget pending the entry into force of the new system of own resources. Should revenue from the Member States' voluntary contributions prove insufficient, revenue from their compulsory financial contributions can be entered under this item. The financial contributions break down as follows : <table> <tr> <th>Member State</th><th>New amount</th></tr> <tr> <td>Belgium</td><td>215 705 631</td></tr> <tr> <td>Denmark</td><td>146 490 121</td></tr> <tr> <td>Germany</td><td>1 457 922 419</td></tr> <tr> <td>Greece</td><td>71 115 661</td></tr> <tr> <td>Spain</td><td>426 449 594</td></tr> <tr> <td>France</td><td>1 228 885 493</td></tr> <tr> <td>Ireland</td><td>35 684 063</td></tr> <tr> <td>Italy</td><td>1 188 527 881</td></tr> <tr> <td>Luxembourg</td><td>11 962 066</td></tr> <tr> <td>Netherlands</td><td>303 793 184</td></tr> <tr> <td>Portugal</td><td>53 704 695</td></tr> <tr> <td>United Kingdom</td><td>929 066 793</td></tr> <tr> <td>Item 2100 — Total</td><td>6 069 307 601</td></tr> </table>	Member State	New amount	Belgium	215 705 631	Denmark	146 490 121	Germany	1 457 922 419	Greece	71 115 661	Spain	426 449 594	France	1 228 885 493	Ireland	35 684 063	Italy	1 188 527 881	Luxembourg	11 962 066	Netherlands	303 793 184	Portugal	53 704 695	United Kingdom	929 066 793	Item 2100 — Total	6 069 307 601
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CHAPTER 21 — REVENUE TO BALANCE THE GENERAL BUDGET (cont'd)

Article Item	Heading	Budget 1988	Amending and supplementary budget No 1	New amount
210 2101	(cont'd) Additional revenue to balance the budget in the event of the EAGGF Guarantee Section monetary reserve being drawn upon	1 044 429 921	—	1 044 429 921
Article 210 — Total		8 049 432 307	— 935 694 785	7 113 737 522
CHAPTER 21 — TOTAL		8 049 432 307	— 935 694 785	7 113 737 522
Title 2 — Total		8 257 337 741	— 932 050 553	7 325 287 188

CHAPTER 21 — REVENUE TO BALANCE THE GENERAL BUDGET (cont'd)

Article Item	Remarks																												
210	(cont'd)																												
2101	This item is for revenue required by the Community to balance the budget pending the entry into force of the new system of own resources. Should revenue from the Member States' voluntary contributions prove insufficient, revenue from their compulsory financial contributions can be entered under this item. The financial contributions break down as follows : <table><tr><th>Member State</th><th>New amount</th></tr><tr><td>Belgium</td><td>34 310 784</td></tr><tr><td>Denmark</td><td>23 329 191</td></tr><tr><td>Germany</td><td>270 763 248</td></tr><tr><td>Greece</td><td>11 517 281</td></tr><tr><td>Spain</td><td>72 130 322</td></tr><tr><td>France</td><td>209 185 969</td></tr><tr><td>Ireland</td><td>6 160 406</td></tr><tr><td>Italy</td><td>183 312 263</td></tr><tr><td>Luxembourg</td><td>2 062 397</td></tr><tr><td>Netherlands</td><td>50 461 763</td></tr><tr><td>Portugal</td><td>8 651 353</td></tr><tr><td>United Kingdom</td><td>172 544 944</td></tr><tr><td>Item 2101 — Total</td><td>1 044 429 921</td></tr></table>	Member State	New amount	Belgium	34 310 784	Denmark	23 329 191	Germany	270 763 248	Greece	11 517 281	Spain	72 130 322	France	209 185 969	Ireland	6 160 406	Italy	183 312 263	Luxembourg	2 062 397	Netherlands	50 461 763	Portugal	8 651 353	United Kingdom	172 544 944	Item 2101 — Total	1 044 429 921
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Portugal	8 651 353																												
United Kingdom	172 544 944																												
Item 2101 — Total	1 044 429 921																												
	However, the total of the financial contributions will be limited to the amount of the transfer from Chapter 102 of Part B of the statement of expenditure in Section III 'Commission' of the general budget in respect of the monetary reserve of the EAGGF Guarantee Section and the corresponding refund to the two new Member States.																												

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES

CHAPTER 40 — DEDUCTIONS FROM STAFF REMUNERATION

Article Item	Heading	Budget 1988	Amending and supplementary budget No 1	New amount
	CHAPTER 40			
4 0 0	<i>Proceeds of the tax on the salaries, wages and allowances of Members of the institutions, officials, other servants and persons in receipt of a pension, and members of the governing bodies of the European Investment Bank, its staff and persons in receipt of a pension</i>	120 748 564	+ 54 600 000	175 348 564
4 0 1	<i>Staff contributions to the pension scheme</i>	58 820 588	—	58 820 588
4 0 2	<i>Proceeds of the special levy on net salaries, pensions and termination-of-service allowances of Members of the institutions, officials, other servants, and persons in receipt of a pension</i>	25 738 787	—	25 738 787
	CHAPTER 40 — TOTAL	205 307 939	+ 54 600 000	259 907 939
	Title 4 — Total	205 327 939	+ 54 600 000	259 927 939
	GRAND TOTAL	43 778 845 330	+ 41 551 194	43 820 396 524

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES

CHAPTER 40 — DEDUCTIONS FROM STAFF REMUNERATION

Article Item	Remarks																										
400	Protocol on the privileges and immunities of the European Communities, in particular Article 13 thereof. Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission and of the President, Judges, Advocates-General and Registrar of the Court of Justice (OJ No 187, 8. 8. 1967, p. 1), as last amended by Regulation (ECSC, EEC, Euratom) No 1546/73 (OJ No L 155, 11. 6. 1973, p. 8). Council Regulation (EEC, Euratom, ECSC) No 260/68 of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities (OJ No L 56, 4. 3. 1968, p. 8), as last amended by Regulation (ECSC, EEC, Euratom) No 1544/73 (OJ No L 155, 11. 6. 1973, p. 6). Council Regulation (ECSC, EEC, Euratom) No 1859/76 of 29 June 1976 laying down the conditions of employment of staff of the European Centre for the Development of Vocational Training (OJ No L 214, 6. 8. 1976, p. 1). Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ No L 214, 6. 8. 1976, p. 24). <table> <tr> <td>Parliament</td><td>13 338 036</td></tr> <tr> <td>Council</td><td>11 105 000</td></tr> <tr> <td>Commission :</td><td></td></tr> <tr> <td>— administration</td><td>73 688 262</td></tr> <tr> <td>— research and investment</td><td>15 000 000</td></tr> <tr> <td>— Office for Official Publications</td><td>887 246</td></tr> <tr> <td>— Euratom Supply Agency</td><td>140 000</td></tr> <tr> <td>— European Centre for the Development of Vocational Training</td><td>296 000</td></tr> <tr> <td>— European Foundation for the Improvement of Living and Working Conditions</td><td>173 000</td></tr> <tr> <td>Court of Justice</td><td>3 852 020</td></tr> <tr> <td>Court of Auditors</td><td>2 269 000</td></tr> <tr> <td>European Investment Bank</td><td>54 600 000</td></tr> <tr> <td>Total</td><td>175 348 564</td></tr> </table>	Parliament	13 338 036	Council	11 105 000	Commission :		— administration	73 688 262	— research and investment	15 000 000	— Office for Official Publications	887 246	— Euratom Supply Agency	140 000	— European Centre for the Development of Vocational Training	296 000	— European Foundation for the Improvement of Living and Working Conditions	173 000	Court of Justice	3 852 020	Court of Auditors	2 269 000	European Investment Bank	54 600 000	Total	175 348 564
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B. FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 1988 pursuant to Article ... of the Decision of 24 June 1988 on the Communities' own resources system and Article 10 of the Treaty of 22 April 1970 amending certain budgetary provisions of the Treaties establishing the European Communities and of the Treaty establishing a single Council and a single Commission of the European Communities

Expenditure	Amount
A. Section III — Commission (Part B)	
1. Agricultural market guarantees (Chapters 10 to 29) and monetary reserve (Chapter 10 2)	28 500 000 000
2. Agricultural structures (Chapters 30 to 33 and 38)	1 218 970 000
3. Fisheries (Chapters 40 to 42 and 44 to 47)	281 870 000
4. Regional policy and transport (Chapters 50, 51, 54 to 56 and 58)	3 211 410 000
5. Social policy (Chapters 60 to 67 and 69)	2 841 187 100
6. Research, energy and industry (Chapters 70, 71 and 73 to 79)	1 120 615 000
7. Cooperation with developing and other third countries (Chapters 90 to 99)	892 845 000
8. Repayments and reserves (Chapters 80, 81, 83, 85 to 87 and 101)	3 779 370 074
Section III B — Sub-total	41 846 267 174
B. Section III — Commission (Part A)	1 278 321 095
Commission — Sub-total	43 124 588 269
C. Sections I, II, IV and V — Other institutions	695 808 255
Total expenditure	43 820 396 524
Revenue	
Miscellaneous revenue (Titles 4 to 9)	311 277 671
Revenue at uniform rate to balance the general budget	6 668 154 007
Surplus available from preceding financial year	500 000 000
Total revenue	7 479 431 678
Appropriations to be covered pursuant to the Decision of 24 June 1988	36 340 964 846

FINANCING OF THE GENERAL BUDGET

Financial year 1988

Expenditure to be financed pursuant to the Decision of 24 June 1988	36 340 964 846
Customs duties, agricultural levies and sugar and isoglucose levies (see Table 5)	11 416 050 000
Own resources accruing from VAT and the financial contributions relating to previous financial years resulting from the difference between estimated and real VAT bases (see Table 5)	350 000 000
Amount remaining to be financed	24 574 914 846

TABLE 1

**Financial contributions based on GNP
pursuant to Article 2 (7) of the Decision of 24 June 1988**

Member State not applying the uniform basis of assessment for VAT on 1 January 1988	GNP scale ⁽¹⁾	Financial contribution
Portugal	0,7785	191 315 712
Total	0,7785	191 315 712
⁽¹⁾ See Annexes.		

Amount remaining to be financed by own resources accruing from VAT :
 24 574 914 846 ECU – 191 315 712 ECU = 24 383 599 134 ECU

TABLE 2

**Determination of the uniform rate and breakdown
of own resources accruing from VAT
pursuant to Article 2 (1) (c) of the Decision of 24 June 1988**

Member State	1 % of VAT base	Uniform VAT own resources rate	VAT own resources at the uniform rate
Belgium	579 000 000	1,2661 ⁽²⁾	733 069 069
Denmark	395 000 000		500 107 569
Germany	5 023 000 000		6 359 595 743
Greece	204 000 000		258 283 403
Spain	1 419 000 000		1 796 588 963
France	4 174 000 000		5 284 680 993
Ireland ⁽¹⁾	126 700 000		160 414 251
Italy	2 824 000 000		3 575 452 593
Luxembourg ⁽¹⁾	42 300 000		53 555 823
Netherlands	952 000 000		1 205 322 546
United Kingdom ⁽¹⁾	3 519 900 000		4 456 528 181
Total	19 258 900 000		24 383 599 134
⁽¹⁾ Base limited to 55 % of 1988 GNP.			
⁽²⁾ Calculation of rate : $\frac{24\,383\,599\,134}{19\,258\,900\,000} = 1,266095111019\%$			

TABLE 3

**Determination of VAT own resources to be paid and the costs borne by the other Member States to finance
the correction for the United Kingdom
to be added to the revenue to balance the budget (additional resource)
pursuant to Article 5 (2) of the Decision of 24 June 1988**

Member State	VAT own resources at uniform rate	Correction for United Kingdom	Total	VAT at 1,4 %	Contribution to correction for United Kingdom to be added to advances made by Member States	VAT own resources to be paid
Belgium	733 069 069	108 490 434	841 559 503	810 600 000	30 959 503	810 600 000
Denmark	500 107 569	73 766 722	573 874 291	553 000 000	20 874 291	553 000 000
Germany	6 359 595 743	496 257 741	6 855 853 484	7 032 200 000	—	6 855 853 484
Greece	258 283 403	36 417 554	294 700 957	285 600 000	9 100 957	285 600 000
Spain	1 796 588 963	228 075 521	2 024 664 484	1 986 600 000	38 064 484	1 986 600 000
France	5 284 680 993	661 444 416	5 946 125 409	5 843 600 000	102 525 409	5 843 600 000
Ireland	160 414 251	19 479 157	179 893 408	177 380 000	2 513 408	177 380 000
Italy	3 575 452 593	579 631 957	4 155 084 550	3 953 600 000	201 484 550	3 953 600 000
Luxembourg	53 555 823	6 521 284	60 077 107	59 220 000	857 107	59 220 000
Netherlands	1 205 322 546	159 559 703	1 364 882 249	1 332 800 000	32 082 249	1 332 800 000
Portugal	191 315 712	27 355 511	218 671 223	211 549 666	7 121 557	211 549 666
United Kingdom	4 456 528 181	-2 397 000 000	2 059 528 181	4 927 860 000	—	2 059 528 181
Total	24 574 914 846	0	24 574 914 846	27 174 009 666	445 583 515	24 129 331 331

TABLE 4

**Determination of revenue to balance the budget (additional resource)
pursuant to Article 2 (1) (d) and Article 5 (2) of the Decision of 24 June 1988**

Member State	Revenue to balance the budget (at uniform rate)	Contribution to correction for United Kingdom not covered by VAT	Total revenue to balance the budget to be paid
Belgium	219 056 912	30 959 503	250 016 415
Denmark	148 945 021	20 874 291	169 819 312
Germany	1 728 685 667	—	1 728 685 667
Greece	73 531 985	9 100 957	82 632 942
Spain	460 515 432	38 064 484	498 579 916
France	1 335 546 053	102 525 409	1 438 071 462
Ireland	39 331 061	2 513 408	41 844 469
Italy	1 170 355 594	201 484 550	1 371 840 144
Luxembourg	13 167 356	857 107	14 024 463
Netherlands	322 172 698	32 082 249	354 254 947
Portugal	55 234 491	7 121 557	62 356 048
United Kingdom	1 101 611 737	—	1 101 611 737
Total	6 668 154 007	445 583 515	7 113 737 522

TABLE 5
Summary of financing of expenditure
Financial year 1988

Member State	Sugar and isoglucose levies	Agricultural levies	Customs duties	Financial contributions		VAT own resources		Revenue to balance the budget	Total
				Previous financial years	Current financial year	Previous financial years	Current financial year		
Belgium	97 200 000	207 000 000	489 600 000			25 678 000	810 600 000	250 016 415	1 880 094 415
Denmark	41 580 000	12 150 000	181 890 000			6 578 000	553 000 000	169 819 312	965 017 312
Germany	358 380 000	140 940 000	2 515 680 000			77 783 000	6 855 853 484	1 728 685 667	11 677 322 151
Greece	10 800 000	22 500 000	93 240 000			— 72 250 000	285 600 000	82 632 942	422 522 942
Spain	68 760 000	202 050 000	404 460 000			— 2 479 000	1 986 600 000	498 579 916	3 157 970 916
France	436 500 000	112 500 000	1 168 470 000			333 435 000	5 843 600 000	1 438 071 462	9 332 576 462
Ireland	16 650 000	5 400 000	108 810 000			— 21 894 000	177 380 000	41 844 469	328 190 469
Italy	159 480 000	349 470 000	829 800 000			107 629 000	3 953 600 000	1 371 840 144	6 771 819 144
Luxembourg	—	180 000	6 750 000			3 456 000	59 220 000	14 024 463	83 630 463
Netherlands	111 420 000	115 830 000	763 740 000			97 036 000	1 332 800 000	354 254 947	2 775 080 947
Portugal	90 000	66 240 000	91 080 000	1 206 000	211 549 666	—	—	62 356 048	432 521 714
United Kingdom	85 050 000	200 700 000	1 941 660 000	— 206 178 000			2 059 528 181	1 101 611 737	5 182 371 918
Total	1 385 910 000	1 434 960 000	8 595 180 000	1 206 000	211 549 666	348 794 000	23 917 781 665	7 113 737 522	43 009 118 853

SECTION III

COMMISSION

COMMISSION

EXPENDITURE

COMMISSION

PART B

OPERATING APPROPRIATIONS

COMMISSION

TITLE 8

REPAYMENTS AND AID TO MEMBER STATES, LOAN GUARANTEES AND MISCELLANEOUS

CHAPTER 86 — OTHER PAYMENTS

Article Item	Heading	Budget 1988		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	CHAPTER 86						
860	Refunds to Member States						
8600	Refunds to Greece Non-differentiated appropriations	p.m.	p.m.	—	—	p.m.	p.m.
8601	Refunds to Spain Non-differentiated appropriations	1 324 105 843 (1)	1 324 105 843 (1)	+ 37 282 762	+ 37 282 762	1 361 388 605	1 361 388 605
8602	Refunds to Portugal Non-differentiated appropriations	146 261 582 (2)	146 261 582 (2)	+ 3 731 644	+ 3 731 644	149 993 226	149 993 226
	Article 860 — Total	1 470 367 425	1 470 367 425	+ 41 014 406	+ 41 014 406	1 511 381 831	1 511 381 831

(1) An appropriation of 39 671 677 ECU is entered in Chapter 102.

(2) An appropriation of 4 758 244 ECU is entered in Chapter 102.

TITLE 8

REPAYMENTS AND AID TO MEMBER STATES, LOAN GUARANTEES AND MISCELLANEOUS

CHAPTER 86 — OTHER PAYMENTS

Article Item	Remarks
860	
8600	Act of 28 May 1979 concerning the Conditions of Accession of the Hellenic Republic and the Adjustments to the Treaties (OJ No L 291, 19. 11. 1979, p. 17). Article 127 of the Act of Accession provided that during the transitional period (1981 to 1985) a decreasing proportion of the GNP-based financial contributions or of the VAT own resources paid by Greece into the general budget of the European Communities should be refunded.
8601	Act of 12 June 1985 concerning the Conditions of Accession of the Kingdom of Spain and the Portuguese Republic and the Adjustments to the Treaties (OJ No L 302, 15. 11. 1985, p. 23). Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of Community own resources (OJ No L 185, 15. 7. 1988, p. 24). Article 187 of the Act of Accession provides that from 1986 to 1991 a decreasing proportion of the VAT own resources paid by Spain into the general budget, but not including its share in financing the United Kingdom's rebate, shall be refunded. In accordance with the conclusions of the European Council of 13 February 1988, Spain will henceforth receive a refund of its share in financing the United Kingdom's rebate as well as of its share in the financing of advances granted by the Member States in 1984. The refund, which amounts to 39 671 677 ECU as derived from the financing of the monetary reserve of the EAGGF Guarantee Section, is entered in Chapter 10 2.
8602	Act of 12 June 1985 concerning the Conditions of Accession of the Kingdom of Spain and the Portuguese Republic and the Adjustments to the Treaties (OJ No L 302, 15. 11. 1985, p. 23). Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of Community own resources (OJ No L 185, 15. 7. 1988, p. 24). Article 374 of the Act of Accession provides that from 1986 to 1991 a decreasing proportion of the VAT own resources or of the GNP-based financial contributions paid by Portugal into the general budget, but not including its share in financing the United Kingdom's rebate, shall be refunded. In accordance with the conclusions of the European Council of 13 February 1988, Portugal will henceforth receive a refund of its share in financing the United Kingdom's rebate as well as of its share in the financing of advances granted by the Member States in 1984. The refund, which amounts to 4 758 244 ECU as derived from the financing of the monetary reserve of the EAGGF Guarantee Section, is entered in Chapter 10 2.

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CHAPTER 86 — OTHER PAYMENTS (*cont'd*)

Article Item	Heading	Budget 1988		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
8 6 1	<i>Financial compensation to Member States</i>						
8 6 1 0	Financial compensation to Spain for the financing of ad- vances granted by the Member States in 1984 Non-differentiated appropriations	16 899 118	16 899 118	—	—	16 899 118	16 899 118
8 6 1 1	Financial compensation to Portugal for the financing of advances granted by the Mem- ber States in 1984 Non-differentiated appropriations	2 026 891	2 026 891	—	—	2 026 891	2 026 891
8 6 1 2	Financial compensation to Spain for financing the depre- ciation of old stocks of agri- cultural products Non-differentiated appropriations	12 845 516	12 845 516	+ 612 216	+ 612 216	13 457 732	13 457 732

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CHAPTER 86 — OTHER PAYMENTS (cont'd)

Article Item	Remarks
861	
8612	Council Regulation (EEC) No 2051/88 of 24 June 1988 on the granting of financial compensation to the Kingdom of Spain and the Portuguese Republic following the depreciation of certain stocks of agricultural products (OJ No L 185, 15. 7. 1988, p. 8).

COMMISSION

CHAPTER 86 — OTHER PAYMENTS (*cont'd*)

Article Item	Heading	Budget 1988		Amending and supplementary budget No 1		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
861	<i>(cont'd)</i>						
8613	Financial compensation to Portugal for financing the de- preciation of old stocks of ag- ricultural products Non-differentiated appropriations	1 540 699	1 540 699	- 75 428	- 75 428	1 465 271	1 465 271
	<i>Article 861 — Total</i>	33 312 224	33 312 224	+ 536 788	+ 536 788	33 849 012	33 849 012
	Non-differentiated appropriations — Sub-total	1 503 679 649	1 503 679 649	+ 41 551 194	+ 41 551 194	1 545 230 843	1 545 230 843
	Differentiated appropriations — Sub-total						
	CHAPTER 86 — TOTAL	1 503 679 649	1 503 679 649	+ 41 551 194	+ 41 551 194	1 545 230 843	1 545 230 843
	Non-differentiated appropriations — Sub-total	3 688 388 959	3 688 388 959	+ 41 551 194	+ 41 551 194	3 729 940 153	3 729 940 153
	Differentiated appropriations — Sub-total						
	Title 8 — Total	3 688 388 959	3 688 388 959	+ 41 551 194	+ 41 551 194	3 729 940 153	3 729 940 153
	Non-differentiated appropriations — Sub-total	32 908 434 980	32 908 434 980	+ 41 551 194	+ 41 551 194	32 949 986 174	32 949 986 174
	Differentiated appropriations — Sub-total	10 420 036 000	8 896 281 000	—	—	10 420 036 000	8 896 281 000
	Part B — Total	43 328 470 980	41 804 715 980	+ 41 551 194	+ 41 551 194	43 370 022 174	41 846 267 174
	Non-differentiated appropriations — Sub-total	1 278 321 095	1 278 321 095	—	—	1 278 321 095	1 278 321 095
	Differentiated appropriations — Sub-total						
	Part A — Total	1 278 321 095	1 278 321 095	—	—	1 278 321 095	1 278 321 095
	Non-differentiated appropriations — Sub-total	34 186 756 075	34 186 756 075	+ 41 551 194	+ 41 551 194	34 228 307 269	34 228 307 269
	Differentiated appropriations — Sub-total	10 420 036 000	8 896 281 000	—	—	10 420 036 000	8 896 281 000
	GRAND TOTAL	44 606 792 075	43 083 037 075	+ 41 551 194	+ 41 551 194	44 648 343 269	43 124 588 269

CHAPTER 8 6 — OTHER PAYMENTS (cont'd)

Article Item	Remarks
8 6 1	(cont'd)
8 6 1 3	Council Regulation (EEC) No 2051/88 of 24 June 1988 on the granting of financial compensation to the Kingdom of Spain and the Portuguese Republic following the depreciation of certain stocks of agricultural products (OJ No 185, 15. 7. 1988, p. 8).