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Legislation

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I Acts whose publication is obligatory

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II Acts whose publication is not obligatory

Parliament

2002/594/EC, ECSC, Euratom:

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II

(Acts whose publication is not obligatory)

PARLIAMENT**FINAL ADOPTION****of supplementary and amending budget No 2 of the European Union
for the financial year 2002**

(2002/594/EC, ECSC, 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 Coal and Steel Community, and in particular Article 78 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 177 thereof,

Having regard to the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities, as last amended by Regulation (EC, ECSC, Euratom) No 762/2001 ⁽¹⁾, and in particular Article 15 thereof,

Having regard to the general budget of the European Union for the financial year 2002 finally adopted on 13 December 2001 ⁽²⁾,

Having regard to the Interinstitutional Agreement of 6 May 1999 between the European Parliament, the Council and the Commission on budgetary discipline and improvement of the budgetary procedure ⁽³⁾,

Having regard to preliminary draft supplementary and amending budget No 2 of the European Union for the financial year 2002 submitted by the Commission on 27 February 2002,

Having regard to draft supplementary and amending budget No 2 of the European Union for the financial year 2002 established by the Council on 12 March 2002,

⁽¹⁾ OJ L 111, 20.4.2001, p. 1.

⁽²⁾ OJ L 29, 31.1.2002, p. 1.

⁽³⁾ OJ C 172, 18.6.1999, p. 1.

Having regard to the European Parliament resolution of 25 April 2002 on draft supplementary and amending budget No 2 of the European Union for the financial year 2002,

Having regard to the modifications by the Council to the amendments adopted by the European Parliament to draft supplementary and amending budget No 2 of the European Union for the financial year 2002,

Having regard to the explanatory memorandum of the Council on the outcome of its discussions on the amendments adopted by the European Parliament,

Having regard to Rule 92 of and Annex IV to its Rules of Procedure,

Having regard to the debates and deliberations of the European Parliament of 30 May 2002, at the conclusion of which it approved supplementary and amending budget No 2 of the European Union for the financial year 2002,

Having regard to the resolution adopted by the European Parliament on 30 May 2002,

The procedure laid down in Article 272 of the Treaty establishing the European Community, Article 78 of the Treaty establishing the European Coal and Steel Community and Article 177 of the Treaty establishing the European Atomic Energy Community having thus been completed,

DECLARES:

Sole Article

Supplementary and amending budget No 2 of the European Union for the financial year 2002 has been finally adopted.

Done at Strasbourg, 30 May 2002.

The President

Pat COX

**SUPPLEMENTARY AND AMENDING BUDGET No 2
OF THE EUROPEAN UNION
FOR THE FINANCIAL YEAR 2002**

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GENERAL STATEMENT OF REVENUE

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A. TOTAL REVENUE

Title	Heading	Budget 2002	Supplementary and amending budget No 2	New amount
1	OWN RESOURCES	93 644 195 004	– 7 961 350 049	85 682 844 955
2	ADJUSTMENT OF COLLECTION COSTS	—	– 2 038 649 951	– 2 038 649 951
3	SURPLUSES, BALANCES AND ADJUSTMENTS	1 200 000 000	+ 10 000 000 000	11 200 000 000
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, CONTRIBUTIONS IN CONNECTION WITH THE EUROPEAN ECONOMIC AREA AND OTHER AGREEMENTS AND FINANCIAL CORRECTIONS	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
GRAND TOTAL		95 654 759 342	—	95 654 759 342

TITLE 1

OWN RESOURCES

CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2000/597/EC, EURATOM

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

Budget 2002	Supplementary and 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 States	Budget 2002	Budget 2001	Outturn 2000
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 14 — OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM

1 4 0 *Own resources based on gross national product 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 product pursuant to Article 2(1)(d) of Decision 94/728/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	Supplementary and 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 States	Budget 2002	Budget 2001	Outturn 2000
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

CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM (cont'd)

140 (cont'd)

1401

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

Budget 2002	Supplementary and amending budget No 2	New amount
250 000 000	—	250 000 000

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

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 Article 6 thereof.

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 States	Budget 2002	Budget 2001	Outturn 2000
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 1401 — Total	250 000 000		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.

1402

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

Budget 2002	Supplementary and amending budget No 2	New amount
213 000 000	—	213 000 000

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).

CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL PRODUCT PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM (*cont'd*)

140 (*cont'd*)

1402 (*cont'd*)

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).

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 Article 6 thereof.

Member States	Budget 2002	Budget 2001	Outturn 2000
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 1402 — Total	213 000 000		213 000 000

1403

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	Supplementary and amending budget No 2	New amount
213 000 000	—	213 000 000

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).

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 Article 6 thereof.

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

1 4 0 (*cont'd*)

1 4 0 3 (*cont'd*)

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 States	Budget 2002	Budget 2001	Outturn 2000
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		213 000 000

CHAPTER 15 — 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

Budget 2002	Supplementary and amending budget No 2	New amount
—	—	—

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 States	Budget 2002	Budget 2001	Outturn 2000
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>	—	—	—

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

190

Costs incurred by the Member States in the collection of own resources

Budget 2002	Supplementary and 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 States	Budget 2002	Budget 2001	Outturn 2000
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

New title

CHAPTER 2 0 — ADJUSTMENT OF COLLECTION COSTS

New chapter

2 0 0 *Adjustment of collection costs*

New article

2 0 0 0 Adjustment of collection costs (2001)

Budget 2002	Supplementary and amending budget No 2	New amount
—	– 2 038 649 951	– 2 038 649 951

New item

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 %).

CHAPTER 20 — ADJUSTMENT OF COLLECTION COSTS (*cont'd*)**200** (*cont'd*)**2000** (*cont'd*)

This item is intended 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 States	Budget 2002	Budget 2001	Outturn 2000
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
Item 2000 - Total	—	– 2 038 649 951	– 2 038 649 951

TITLE 3

SURPLUSES AVAILABLE

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

3 0 0 *Surplus available from the preceding financial year*

Budget 2002	Supplementary and 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 762/2001 (OJ L 111, 20.4.2001, 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 budgetary 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	Amount
Expenditure	
<i>A. Section III 'Commission' (part B)</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>B. Section III 'Commission' (part A)</i>	3 387 641 760
Section III — Subtotal	93 865 567 860
<i>C. Sections I, II, IV, V, VI, VII and VIII (other institutions)</i>	1 789 191 482
Total expenditure	95 654 759 342
Revenue	
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 of own resources accruing from VAT and own resources based on GNP relating to previous financial years	p.m.
Surplus of own resources resulting from a transfer from EAGGF Guarantee Section chapters	p.m.
Surplus of own resources accruing from the repayment of the surplus from the Guarantee Fund for external actions	p.m.
Total revenue	9 971 914 387
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom	85 683 844 955

Expenditure to be financed by the own resources referred to in Article 2 of Decision 2000/597/CE, Euratom	85 683 844 955
Net amount (= 75 %) of customs duties, agricultural duties and sugar and isoglucose levies (see Table 7)	– 13 243 875 000
Amount remaining to be financed	72 438 969 955

TABLE 1

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(c) of Decision 94/728/EC, Euratom

Member State	1 % of the non-capped VAT base	1 % of gross national product	Capping rate (in %)	1 % of gross national product multiplied by the capping rate
Belgium	1 152 950 000	2 748 991 000	50	1 374 495 500
Denmark	698 242 000	1 772 275 000	50	886 137 500
Germany	10 419 729 000	21 338 239 000	50	10 669 119 500
Greece ⁽¹⁾	786 132 000	1 387 124 000	50	693 562 000
Spain ⁽²⁾	3 810 274 000	6 606 199 000	50	3 303 099 500
France	7 473 260 000	14 775 648 000	50	7 387 824 000
Ireland ⁽³⁾	638 653 000	1 157 027 000	50	578 513 500
Italy	4 838 394 000	12 510 025 000	50	6 255 012 500
Luxembourg ⁽⁴⁾	137 127 000	216 579 000	50	108 289 500
Netherlands	2 271 548 000	4 448 973 000	50	2 224 486 500
Austria	1 052 051 000	2 186 939 000	50	1 093 469 500
Portugal ⁽⁵⁾	788 613 000	1 236 852 000	50	618 426 000
Finland	586 280 000	1 397 042 000	50	698 521 000
Sweden	1 053 602 000	2 395 385 000	50	1 197 692 500
United Kingdom ⁽⁶⁾	8 453 099 000	16 475 866 000	50	8 237 933 000
Total	44 159 954 000	90 653 164 000		45 326 582 000
⁽¹⁾ Member State with a capped VAT base. ⁽²⁾ Member State with a capped VAT base. ⁽³⁾ Member State with a capped VAT base. ⁽⁴⁾ Member State with a capped VAT base. ⁽⁵⁾ Member State with a capped VAT base. ⁽⁶⁾ Member State with a capped VAT base.				

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

⁽¹⁾ Calculation of uniform rate: maximum VAT rate less VAT rate frozen by the United Kingdom 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 = EUR 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 States	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
Total	23 593 858 218	—	23 593 858 218		32 487 460 500	245 620 011	23 348 238 207

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
Total	92 492 447 000		48 845 111 737
⁽¹⁾ Calculation of rate: $(48\,845\,111\,737) / (92\,492\,447\,000) = 0,528098383395565 \%$.			

Own resources ceiling (% of GNP): $1,27 \% \times (\text{GNP ESA second edition } 1998 + 1999 + 2000) / \text{GNP ESA } 95\, 1998 + 1999 + 2000 = 1,24 \%$.

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 — Reserve financing

Member State	Monetary reserve	Reserve for loans and loan guarantees	Emergency aid reserve	Total of reserve financing
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 the United Kingdom correction amounting to EUR – 4 625 854 876

Member State	Percentage share of GNP base	Shares without United Kingdom	Shares without United Kingdom and Germany	One third of the share of Germany in 'shares without the United Kingdom'	One third of the share of Germany shared without the United Kingdom and Germany	Financing scale	Financing scale applied to the correction
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	
Total	100,00	100,00	100,00	– 30,59	30,59	100,00	4 625 854 876

The calculations are made to 15 decimal places.

TABLE 6 — Calculation of the gross amount of the 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 the United Kingdom correction
<i>Belgium</i>	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
Total	43 316 614 000	—

Calculation of Member States' shares*Calculation of the share of Germany*

$$(10\,419\,729\,000) / (43\,316\,614\,000 - 8\,374\,526\,000) \times 4\,625\,854\,876 \times (1)/(4) = 344\,857\,432$$

Calculation of the shares of the other Member States (for example Belgium):

$$(1\,152\,950\,000) / (43\,316\,614\,000 - 23\,171\,456\,500) ^{(1)} \times (4\,625\,854\,876 - 489\,727\,830)/1 = 236\,719\,305$$

VAT rate frozen by United Kingdom correction (for example, Belgium):

$$(236\,719\,305) / (1\,152\,950\,000) = 0,205316193020503$$

Gross amount:

$$0,205316193 \times 43\,316\,614\,000 = 8\,893\,602\,281$$

⁽¹⁾ Capped VAT bases (United Kingdom + Germany + Netherlands + Austria + Sweden).

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		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	—	85 682 844 955

