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Contents

I Acts whose publication is obligatory

.

II Acts whose publication is not obligatory

European Parliament

2004/886/EC, Euratom:

★ **Final Adoption of amending budget No 7 of the European Union for the financial year 2004 .. 1**

2004/887/EC, Euratom:

★ **Final Adoption of amending budget No 8 of the European Union for the financial year 2004 .. 21**

2004/888/EC, Euratom:

★ **Final Adoption of amending budget No 9 of the European Union for the financial year 2004 .. 51**

Price: EUR 22,00

EN

Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other acts are printed in bold type and preceded by an asterisk.

All amounts in this budget document are expressed in euro unless otherwise indicated.

Any revenue provided for in Article 18(1) of the Financial Regulation, entered in Titles 5 and 6 of the statement of revenue, may lead to additional appropriations being entered on the headings which bore the initial expenditure giving rise to the corresponding revenue.

II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

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

(2004/886/EC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty establishing the European Community, and in particular Article 272(4), penultimate subparagraph, thereof,

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

Having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 ⁽¹⁾ on the Financial Regulation applicable to the general budget of the European Communities, and in particular Articles 37 and 38 thereof, on the Financial Regulation applicable to the general budget of the European Communities, and in particular Articles 37 and 38 thereof,

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

Having regard to the Interinstitutional Agreement of 6 May 1999 between the European Parliament, the Council and the Commission on budgetary discipline and improvement of the budgetary procedure ⁽⁴⁾,

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

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

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

Having regard to the resolution adopted by the European Parliament on 14 September 2004,

⁽¹⁾ OJ L 248, 16.9.2002, p. 1.

⁽²⁾ OJ L 53, 23.2.2004, p. 1.

⁽³⁾ OJ C 105, 30.4.2004, p. 9.

⁽⁴⁾ OJ C 172, 18.6.1999, p. 1. Agreement as amended by Decision 2003/429/EC of the European Parliament and of the Council (OJ L 147, 14.6.2003, p. 25).

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

DECLARES:

Sole Article

Amending budget No 7 of the European Union for the financial year 2004 has been finally adopted.

Done at Strasbourg, 14 September 2004.

The President

J. P. BORRELL FONTELLES

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

CONTENTS

Page

GENERAL STATEMENT OF REVENUE

A. Financing of the general budget	5
B. General statement of revenue by budget heading	15

A. FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2004 pursuant to Article 1 of Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources

EXPENDITURE

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

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

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

⁽³⁾ The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance'.

REVENUE

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

⁽¹⁾ Including ABs 1, 2, 3, 4, 5 and 6/2004.
⁽²⁾ The figures in this column correspond to those in the 2003 budget (OJ L 54, 28.2.2003) plus amending budgets 1, 2, 3, 4, 5, 6 and 7/2003.
⁽³⁾ The own resources for draft budget 2004 are determined on the basis of the budget forecasts adopted at the 128th meeting of the Advisory Committee on Own Resources on 23 April 2003.
⁽⁴⁾ The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom

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

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

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

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

⁽⁴⁾ The base to be used does not exceed 50 % of GNI.

**Calculation of the uniform call rate for VAT own resources
(Article 2(4) of Decision 2000/597/EC, Euratom):**

$$\text{Uniform rate (\%)} = \text{Maximum call rate} - \text{frozen rate}$$

A. The maximum call rate is set at 0,50 % for 2004.

B. Determination of the rate frozen by the correction of budgetary imbalances granted to the United Kingdom (Article 2(4)(b) of Decision 2000/597/EC, Euratom):

(1) calculation of the theoretical share of the countries with a restricted financial burden:

In accordance with Article 5(1) of Decision 2000/597/EC, Euratom, the financial contribution of Germany (DE), the Netherlands (NL), Austria (AT) and Sweden (SE) is restricted to a quarter of their normal contribution.

Formula for a country with a restricted financial burden, for example Germany:

Germany's theoretical VAT contribution = [Germany's capped VAT base / (EU capped VAT base – UK capped VAT base)] × 1/4 × United Kingdom correction

Example: Germany:

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

(2) calculation of the frozen rate

Frozen rate = [UK correction – theoretical VAT contributions (D + NL + A + S)] / [EU capped VAT base – capped VAT bases (UK+ D + NL + A + S)]

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

Frozen rate = 0,184867017976958 %

Uniform rate

$$0,50 \% - 0,184867017976958 \% = 0,315132982023042 \%$$

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom (Chapter 1 3)

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

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

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom (Chapter 1 4)

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

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

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

TABLE 4

GNI-based own resources — Financing of reserves (Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom) (Chapter 1 4)

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

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

TABLE 5

Correction of budgetary imbalances for the United Kingdom for 2003 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 1 5)

Description	Coefficient (%) ⁽¹⁾	Amount
1. United Kingdom's share (in %) of total non-capped VAT bases	19,27 %	
2. United Kingdom's share (in %) of total allocated expenditure	8,88 %	
3. (1) – (2)	10,38 %	
4. Total allocated expenditure		78 012 899 288
5. (3) × (4)		8 101 226 495
6. 0,66 × (5) = initial amount		5 346 809 487
7. Benefit for the United Kingdom ⁽²⁾		620 520 210
8. Basic compensation for the United Kingdom = (6) – (7)		4 726 289 277
9. Windfall gains deriving from traditional own resources ⁽³⁾		66 539 370
10. Correction for the United Kingdom = (8) – (9)		4 659 749 907
⁽¹⁾ Rounded figures. ⁽²⁾ This is the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the introduction of the GNP/GNI resource and the capping of VAT bases. ⁽³⁾ These windfall gains are the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the increase since 2001 in the percentage of traditional own resources that Member States retain to cover their collection costs.		

TABLE 6

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

Member State	Percentage share of reduced GNI baseéduites ⁽¹⁾	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,85	3,44	5,57		1,60	5,04	234 639 250
Czech Republic	0,50	0,61	0,98		0,28	0,89	41 366 860
Denmark	1,97	2,37	3,84		1,10	3,47	161 717 483
Germany	22,02	26,51	0,00	– 19,88	0,00	6,63	308 843 451
Estonia	0,05	0,06	0,10		0,03	0,09	4 214 130
Greece	1,64	1,97	3,19		0,92	2,89	134 628 882
Spain	7,70	9,27	15,02		4,31	13,58	632 897 796
France	16,34	19,67	31,87		9,15	28,82	1 342 927 347
Ireland	1,19	1,44	2,33		0,67	2,10	98 014 760
Italy	13,50	16,25	26,33		7,56	23,81	1 109 454 362
Cyprus	0,08	0,10	0,16		0,05	0,14	6 670 018
Latvia	0,06	0,08	0,13		0,04	0,11	5 299 681
Lithuania	0,11	0,13	0,22		0,06	0,19	9 072 098
Luxembourg	0,21	0,25	0,41		0,12	0,37	17 348 750
Hungary	0,49	0,59	0,95		0,27	0,86	40 063 934
Malta	0,03	0,04	0,06		0,02	0,05	2 429 944
Netherlands	4,75	5,72	0,00	– 4,29	0,00	1,43	66 683 385
Austria	2,27	2,74	0,00	– 2,05	0,00	0,68	31 897 096
Poland	1,28	1,54	2,49		0,72	2,26	105 138 339
Portugal	1,37	1,65	2,67		0,77	2,42	112 541 437
Slovenia	0,18	0,22	0,35		0,10	0,32	14 841 466
Slovakia	0,22	0,26	0,43		0,12	0,39	17 969 661
Finland	1,49	1,80	2,91		0,84	2,63	122 730 516
Sweden	2,73	3,29	0,00	– 2,47	0,00	0,82	38 359 261
United Kingdom	16,94	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	– 28,70	28,70	100,00	4 659 749 907

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

The calculations are made to 15 decimal places.

TABLE 7
Summary of financing of the general budget by type of own resource and by Member State

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

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

GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

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

TITLE 1

OWN RESOURCES

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

Article Item	Heading	Budget 2004	Amending budget No. 7	New amount
	CHAPTER 1 4			
1 4 0	<i>Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom</i>			
1 4 0 0	Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the reserve for loan guarantees and the reserve for emergency aid	72 849 573 191	– 5 469 843 706	67 379 729 485
	Article 1 4 0 — Total	73 291 573 191	– 5 469 843 706	67 821 729 485
	CHAPTER 1 4 — TOTAL	73 291 573 191	– 5 469 843 706	67 821 729 485
	Title 1 — Total	98 989 531 279	– 5 469 843 706	93 519 687 573

TITLE 1

OWN RESOURCES

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

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

1 4 0 0 Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the reserve for loan guarantees and the reserve for emergency aid

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

Remarks

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

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

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

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

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

TITLE 3**SURPLUSES, BALANCES AND ADJUSTMENTS****CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR****3 0 0** *Surplus available from the preceding financial year*

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

Remarks

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1).

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

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

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

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

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

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

FINAL ADOPTION
of amending budget No 8 of the European Union
for the financial year 2004

(2004/887/EC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty establishing the European Community, and in particular Article 272(4), penultimate subparagraph, thereof,

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

Having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 ⁽¹⁾ on the Financial Regulation applicable to the general budget of the European Communities, and in particular Articles 37 and 38 thereof,

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

Having regard to the Interinstitutional Agreement of 6 May 1999 between the European Parliament, the Council and the Commission on budgetary discipline and improvement of the budgetary procedure ⁽⁴⁾

Having regard to Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources ⁽⁵⁾,

Having regard to preliminary draft amending budget No 8/2004 of the European Union for the financial year 2004 presented by the Commission on 28 May 2004,

Having regard to draft amending budget No 8/2004 of the European Union for the financial year 2004 established by the Council on 16 July 2004,

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

Having regard to the resolution adopted by the European Parliament on 14 September 2004,

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

DECLARES:

Sole Article

Amending budget No 8 of the European Union for the financial year 2004 has been finally adopted.

Done at Strasbourg, 14 September 2004.

The President

J. P. BORRELL FONTELLES

⁽¹⁾ OJ L 248, 16.9.2002, p. 1.

⁽²⁾ OJ L 53, 23.2.2004, p. 1.

⁽³⁾ OJ C 105, 30.4.2004, p. 9.

⁽⁴⁾ OJ C 172, 18.6.1999, p. 1. Agreement as amended by Decision 2003/429/EC of the European Parliament and of the Council (OJ L 147, 14.6.2003, p. 25).

⁽⁵⁾ OJ L 253, 7.10.2000, p. 42.

AMENDING BUDGET NO 8 OF THE EUROPEAN UNION FOR THE FINANCIAL YEAR 2004

CONTENTS

Page

GENERAL STATEMENT OF REVENUE

A. Financing of the general budget	25
B. General statement of revenue by budget heading	37

A. FINANCEMENT DU BUDGET GÉNÉRAL

Appropriations to be covered during the financial year 2004 pursuant to Article 1 of Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources

EXPENDITURE

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

⁽¹⁾ Including ABs 1, 2, 3, 4, 5 6 and PDAB 7/2004.

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

⁽³⁾ The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance'.

REVENUE

Description	Budget 2004 ⁽¹⁾	Budget 2003 ⁽²⁾	Change (%)
Miscellaneous revenue (Titles 4 to 9)	816 400 822	837 078 989	– 2,47
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	5 469 843 706	7 413 481 988	– 26,22
Surplus of own resources resulting from a transfer from EAGGF Guarantee Section chapters (Chapter 3 0, Article 3 0 1)	p.m.	p.m.	
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	223 160 000	263 330 000	– 15,25
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	p.m.	
Total revenue for Titles 3 to 9	6 509 404 528	8 513 890 977	–23,54
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1 and 1 2)	11 206 875 000	10 906 200 000	+ 2,76
VAT own resources at the uniform rate (tables 1 and 2, Chapter 1 3)	13 579 913 763	21 748 030 275	– 37,56
Remainder to be financed by the additional resource (GNI own resources, tables 3 and 4, Chapter 1 4)	68 509 738 810	51 356 715 846	+ 33,40
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom ⁽³⁾	93 296 527 573	84 010 946 121	+ 11,05
Total revenue ⁽⁴⁾	99 805 932 101	92 524 837 098	+7,87

⁽¹⁾ Including ABs 1, 2, 3, 4, 5 6 and PDAB 7/2004.

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

⁽³⁾ The own resources for draft budget 2004 are determined on the basis of the budget forecasts adopted at the 131st meeting of the Advisory Committee on Own Resources on 20 April 2004.

⁽⁴⁾ The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom

Member State	1 % of non-capped VAT base	1 % of reduced non-capped VAT base ⁽¹⁾	1 % of gross national income	1 % of reduced gross national income ⁽²⁾	Capping rate (in %)	1 % of reduced gross national income multiplied by capping rate t	1 % of reduced capped VAT base ^{(3), (4)}	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Belgium	1 132 980 000	1 132 980 000	2 825 190 000	2 825 190 000	50	1 412 595 000	1 132 980 000	Czech Republic
Czech Republic	422 185 000	281 456 667	790 620 000	527 080 000	50	263 540 000	263 540 000	
Denmark	751 886 000	751 886 000	1 928 917 000	1 928 917 000	50	964 458 500	751 886 000	
Germany	9 451 381 000	9 451 381 000	21 696 270 000	21 696 270 000	50	10 848 135 000	9 451 381 000	
Estonia	48 159 000	32 106 000	77 069 000	51 379 333	50	25 689 667	25 689 667	Estonia
Greece	897 770 000	897 770 000	1 646 135 000	1 646 135 000	50	823 067 500	823 067 500	Greece
Spain	4 571 090 000	4 571 090 000	7 841 620 000	7 841 620 000	50	3 920 810 000	3 920 810 000	Spain
France	7 575 510 000	7 575 510 000	16 112 960 000	16 112 960 000	50	8 056 480 000	7 575 510 000	Ireland
Ireland	657 675 000	657 675 000	1 179 773 000	1 179 773 000	50	589 886 500	589 886 500	
Italy	5 511 310 000	5 511 310 000	13 338 450 000	13 338 450 000	50	6 669 225 000	5 511 310 000	Cyprus
Cyprus	94 920 000	63 280 000	120 306 000	80 204 000	50	40 102 000	40 102 000	
Latvia	41 803 000	27 868 667	95 382 000	63 588 000	50	31 794 000	27 868 667	Luxembourg
Lithuania	76 782 000	51 188 000	170 165 000	113 443 333	50	56 721 667	51 188 000	
Luxembourg	160 257 000	160 257 000	220 670 000	220 670 000	50	110 335 000	110 335 000	Hungary
Hungary	378 425 000	252 283 333	731 932 000	487 954 667	50	243 977 334	243 977 334	
Malta	27 580 000	18 386 667	44 080 000	29 386 667	50	14 693 334	14 693 334	Malta
Netherlands	2 220 805 000	2 220 805 000	4 599 995 000	4 599 995 000	50	2 299 997 500	2 220 805 000	Poland
Austria	1 065 330 000	1 065 330 000	2 289 350 000	2 289 350 000	50	1 144 675 000	1 065 330 000	
Poland	970 307 000	646 871 333	1 819 610 000	1 213 073 333	50	606 536 667	606 536 667	
Portugal	841 380 000	841 380 000	1 319 570 000	1 319 570 000	50	659 785 000	659 785 000	
Slovenia	144 988 000	96 658 667	255 496 000	170 330 667	50	85 165 334	85 165 334	Slovenia
Slovakia	143 215 000	95 476 667	316 358 000	210 905 333	50	105 452 667	95 476 667	
Finland	641 720 000	641 720 000	1 471 320 000	1 471 320 000	50	735 660 000	641 720 000	United Kingdom
Sweden	1 210 952 000	1 210 952 000	2 788 731 000	2 788 731 000	50	1 394 365 500	1 210 952 000	
United Kingdom	8 457 364 000	8 457 364 000	16 774 645 000	16 774 645 000	50	8 387 322 500	8 387 322 500	
Total	47 495 774 000	46 712 986 001	100 454 614 000	98 980 941 333		49 490 470 670	45 507 318 170	

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

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

⁽³⁾ As with the GNI, a reduction of one third has been applied to the VAT bases of the new Member States to take account of the fact that the Accession Treaty took effect on 1 May 2004.

⁽⁴⁾ The base to be used does not exceed 50 % of GNI.

**Calculation of the uniform call rate for VAT own resources
(Article 2(4) of Decision 2000/597/EC, Euratom):**

$$\text{Uniform rate (\%)} = \text{Maximum call rate} - \text{frozen rate}$$

A. The maximum call rate is set at 0,50 % for 2004.

**B. Determination of the rate frozen by the correction of budgetary imbalances granted to the United Kingdom
(Article 2(4)(b) of Decision 2000/597/EC, Euratom):**

1) Calculation of the theoretical share of the countries with a restricted financial burden:

In accordance with Article 5(1) of Decision 2000/597/EC, Euratom, the financial contribution of Germany (DE), the Netherlands (NL), Austria (AT) and Sweden (SE) is restricted to a quarter of their normal contribution.

Formula for a country with a restricted financial burden, for example Germany:

Germany's theoretical VAT contribution = [Germany's capped VAT base / (EU25 capped VAT base – UK capped VAT base)] × 1/4 × United Kingdom correction

Example: Germany:

Germany's theoretical VAT contribution = 9 451 381 000 / (45 507 318 170 – 8 387 322 500) × 1/4 × 5 391 559 038 = 343 195 613

2) Calculation of the frozen rate:

Frozen rate₁ = [UK correction – theoretical VAT contributions (D + NL + A + S)] / [EU25 capped VAT base – capped VAT bases (UK + D + NL + A + S)]

Frozen rate₁ = [5 391 559 038 – (343 195 613 + 80 641 182 + 38 683 932 + 43 971 713)] / [45 507 318 170 – (8 387 322 500 + 9 451 381 000 + 2 220 805 000 + 1 065 330 000 + 1 210 952 000)]

Frozen rate₁ = 0,210821947849923 %

**C. Determination of the rate frozen by the correction of budgetary imbalances granted to the United Kingdom
(Article 2(4)(b) of Decision 94/728/EC, Euratom):**

1) Calculation of the theoretical share of the countries with a restricted financial burden:

In accordance with Article 5(1) of Decision 94/728/EC, Euratom, the financial contribution of Germany (DE) is restricted to two thirds of its normal contribution.

Calculation formula for Germany:

Germany's theoretical VAT contribution = [Germany's capped VAT base / (EU15 capped VAT base — UK capped VAT base)] × 2/3 × United Kingdom correction

Example: Germany:

Germany's theoretical VAT contribution = $9\,451\,381\,000 / (44\,053\,080\,500 - 8\,387\,322\,500) \times 2/3 \times -293\,991\,119 = -51\,938\,184$

2) Calculation of the frozen rate:

Frozen rate₂ = [UK correction– theoretical VAT contribution (D)] / [EU15 capped VAT base – capped VAT base (UK)]

Frozen rate₂ = $[-293\,991\,119 - (-51\,938\,184)] / [44\,053\,080\,500 - (8\,387\,322\,500 + 9\,451\,381\,000)]$

Frozen rate₂ = $-0,00923359477705029 \%$

Frozen rate_{tot} = Frozen rate₁ + Frozen rate₂

Uniform rate = Maximum call rate – Frozen rate_{tot}

$0,50 \% - 0,201588353072873 \% = 0,298411646927127 \%$

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom (Chapter 1 3)

Member State	1 % of reduced capped VAT base ⁽¹⁾	Maximum VAT call rate (in %)	Uniform rate of VAT own resources (in %)	VAT own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) × (3)
Belgium	1 132 980 000	0,50	0,298411647	338 094 428
Czech Republic	263 540 000	0,50	0,298411647	78 643 405
Denmark	751 886 000	0,50	0,298411647	224 371 540
Germany	9 451 381 000	0,50	0,298411647	2 820 402 170
Estonia	25 689 667	0,50	0,298411647	7 666 096
Greece	823 067 500	0,50	0,298411647	245 612 928
Spain	3 920 810 000	0,50	0,298411647	1 170 015 369
France	7 575 510 000	0,50	0,298411647	2 260 620 415
Ireland	589 886 500	0,50	0,298411647	176 029 002
Italy	5 511 310 000	0,50	0,298411647	1 644 639 094
Cyprus	40 102 000	0,50	0,298411647	11 966 904
Latvia	27 868 667	0,50	0,298411647	8 316 335
Lithuania	51 188 000	0,50	0,298411647	15 275 095
Luxembourg	110 335 000	0,50	0,298411647	32 925 249
Hungary	243 977 334	0,50	0,298411647	72 805 678
Malta	14 693 334	0,50	0,298411647	4 384 662
Netherlands	2 220 805 000	0,50	0,298411647	662 714 078
Austria	1 065 330 000	0,50	0,298411647	317 906 880
Poland	606 536 667	0,50	0,298411647	180 997 606
Portugal	659 785 000	0,50	0,298411647	196 887 528
Slovenia	85 165 334	0,50	0,298411647	25 414 328
Slovakia	95 476 667	0,50	0,298411647	28 491 349
Finland	641 720 000	0,50	0,298411647	191 496 722
Sweden	1 210 952 000	0,50	0,298411647	361 362 181
United Kingdom	8 387 322 500	0,50	0,298411647	2 502 874 721
Total	45 507 318 170			13579913763

⁽¹⁾ As with the GNI, a reduction of one third has been applied to the VAT bases of the new Member States to take account of the fact that the Accession Treaty took effect on 1 May 2004.

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom (Chapter 1 4)

Member State	1 % of reduced gross national income ⁽¹⁾	Uniform rate of 'additional base', own resources	'Additional base,' own resources at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 825 190 000	0,6921508 ⁽²⁾	1 955 457 550
Czech Republic	527 080 000		364 818 849
Denmark	1 928 917 000		1 335 101 466
Germany	21 696 270 000		15 017 090 875
Estonia	51 379 333		35 562 247
Greece	1 646 135 000		1 139 373 675
Spain	7 841 620 000		5 427 583 642
France	16 112 960 000		11 152 598 330
Ireland	1 179 773 000		816 580 839
Italy	13 338 450 000		9 232 218 984
Cyprus	80 204 000		55 513 264
Latvia	63 588 000		44 012 486
Lithuania	113 443 333		78 519 895
Luxembourg	220 670 000		152 736 919
Hungary	487 954 667		337 738 218
Malta	29 386 667		20 340 005
Netherlands	4 599 995 000		3 183 890 270
Austria	2 289 350 000		1 584 575 459
Poland	1 213 073 333		839 629 691
Portugal	1 319 570 000		913 341 446
Slovenia	170 330 667		117 894 509
Slovakia	210 905 333		145 978 297
Finland	1 471 320 000		1 018 375 331
Sweden	2 788 731 000		1 930 222 423
United Kingdom	16 774 645 000		11 610 584 140
Total	98 980 941 333		68509738810

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

⁽²⁾ Calculation of rate: (68 509 738 810) / (98 980 941 333) = 0,692150810927467 %.

TABLE 4

GNI-based own resources — Financing of reserves (Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom) (Chapter 1 4)

Member State	Reserve for loans and loan guarantees	Reserve for emergency aid.	GNI own resources excluding reserves	GNI own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) + (2) + (3)
Belgium	6 307 952	6 307 952	1 942 841 646	1 955 457 550
Czech Republic	1 176 839	1 176 839	362 465 171	364 818 849
Denmark	4 306 795	4 306 795	1 326 487 876	1 335 101 466
Germany	48 442 414	48 442 414	14 920 206 047	15 017 090 875
Estonia	114 717	114 717	35 332 813	35 562 247
Greece	3 675 413	3 675 413	1 132 022 849	1 139 373 675
Spain	17 508 401	17 508 401	5 392 566 840	5 427 583 642
France	35 976 261	35 976 261	11 080 645 808	11 152 598 330
Ireland	2 634 142	2 634 142	811 312 555	816 580 839
Italy	29 781 465	29 781 465	9 172 656 054	9 232 218 984
Cyprus	179 076	179 076	55 155 112	55 513 264
Latvia	141 976	141 976	43 728 534	44 012 486
Lithuania	253 291	253 291	78 013 313	78 519 895
Luxembourg	492 702	492 702	151 751 515	152 736 919
Hungary	1 089 482	1 089 482	335 559 254	337 738 218
Malta	65 613	65 613	20 208 779	20 340 005
Netherlands	10 270 653	10 270 653	3 163 348 964	3 183 890 270
Austria	5 111 553	5 111 553	1 574 352 353	1 584 575 459
Poland	2 708 493	2 708 493	834 212 705	839 629 691
Portugal	2 946 274	2 946 274	907 448 898	913 341 446
Slovenia	380 306	380 306	117 133 897	117 894 509
Slovakia	470 900	470 900	145 036 497	145 978 297
Finland	3 285 094	3 285 094	1 011 805 143	1 018 375 331
Sweden	6 226 548	6 226 548	1 917 769 327	1 930 222 423
United Kingdom	37 453 640	37 453 640	11 535 676 860	11 610 584 140
Total	221 000 000	221 000 000	68 067 738 810	68509738810
Percentage of 1 % of reduced GNI ⁽¹⁾	0,0022	0,0022	0,6877	0,6922

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

TABLE 5

Correction of budgetary imbalances for the United Kingdom for 2003 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 1 5)

Description	Coefficient (%) ⁽¹⁾	Amount
1. United Kingdom's share (in %) of total non-capped VAT bases	18,50 %	
2. United Kingdom's share (in %) of total allocated expenditure	7,68 %	
3. (1) — (2)	10,82 %	
4. Total allocated expenditure		82 025 811 437
5. (3) × (4)		8 875 351 609
6. 0,66 × (5) = initial amount		5 857 732 062
7. Benefit for the United Kingdom ⁽²⁾		447 826 885
8. Basic compensation for the United Kingdom = (6) – (7)		5 409 905 177
9. Windfall gains deriving from traditional own resources ⁽³⁾		18 346 139
10. Correction for the United Kingdom = (8) – (9)		5 391 559 038
⁽¹⁾ Rounded figures. ⁽²⁾ This is the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the introduction of the GNP/GNI resource and the capping of VAT bases. ⁽³⁾ These windfall gains are the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the increase since 2001 in the percentage of traditional own resources that Member States retain to cover their collection costs.		

Correction of budgetary imbalances for the United Kingdom for 2000 pursuant to Article 4 of Decision 94/728/EC, Euratom (Chapter 1 5)

Description	Coefficient (%) ⁽¹⁾	Amount
1. United Kingdom's share (in %) of total non-capped VAT bases	18,71 %	
2. United Kingdom's share (in %) of total allocated expenditure	10,43 %	
3. (1) — (2)	8,28 %	
4. Total allocated expenditure		74 700 969 031
5. (3) × (4)		6 183 698 001
6. 0,66 × (5) = initial amount		4 081 240 681
7. Benefit for the United Kingdom ⁽²⁾		– 51 336 943
8. Basic compensation for the United Kingdom = (6) – (7)		4 132 577 623
9. Amount already entered in SAB 1/2000 and SAB 3/2001		4 426 568 742
10. Correction for the United Kingdom = (8) – (9)		– 293 991 119
⁽¹⁾ Rounded figures. ⁽²⁾ This is the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the introduction of the GNP/GNI resource and the capping of VAT bases.		

TABLE 6.1

Calculation of the financing of the 2003 correction for the United Kingdom amounting to — EUR 5 391 559 038 (Chapter 1 5)

Member State	Percentage share of reduced GNI base ⁽¹⁾	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,85	3,44	5,56		1,59	5,03	271 066 206
Czech Republic	0,53	0,64	1,04		0,30	0,94	50 571 316
Denmark	1,95	2,35	3,79		1,09	3,43	185 072 230
Germany	21,92	26,39	0,00	– 19,79	0,00	6,60	355 741 367
Estonia	0,05	0,06	0,10		0,03	0,09	4 929 651
Greece	1,66	2,00	3,24		0,93	2,93	157 940 375
Spain	7,92	9,54	15,43		4,42	13,95	752 373 534
France	16,28	19,60	31,70		9,07	28,67	1 545 977 063
Ireland	1,19	1,44	2,32		0,66	2,10	113 194 720
Italy	13,48	16,23	26,24		7,51	23,74	1 279 773 409
Cyprus	0,08	0,10	0,16		0,05	0,14	7 695 268
Latvia	0,06	0,08	0,13		0,04	0,11	6 101 026
Lithuania	0,11	0,14	0,22		0,06	0,20	10 884 455
Luxembourg	0,22	0,27	0,43		0,12	0,39	21 172 445
Hungary	0,49	0,59	0,96		0,27	0,87	46 817 389
Malta	0,03	0,04	0,06		0,02	0,05	2 819 539
Netherlands	4,65	5,60	0,00	– 4,20	0,00	1,40	75 423 495
Austria	2,31	2,78	0,00	– 2,09	0,00	0,70	37 537 166
Poland	1,23	1,48	2,39		0,68	2,16	116 389 760
Portugal	1,33	1,61	2,60		0,74	2,35	126 607 709
Slovenia	0,17	0,21	0,34		0,10	0,30	16 342 578
Slovakia	0,21	0,26	0,41		0,12	0,38	20 235 562
Finland	1,49	1,79	2,89		0,83	2,62	141 167 543
Sweden	2,82	3,39	0,00	– 2,54	0,00	0,85	45 725 232
United Kingdom	16,95	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	– 28,62	28,62	100,00	5 391 559 038

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

The calculations are made to 15 decimal places.

TABLE 6.2

Calculation of the financing of the 2000 correction for the United Kingdom amounting to – EUR 293 991 119 (Chapter 1 5)

Member State	Percentage share of reduced GNI base	Shares without the United Kingdom	Shares without Germany and the United Kingdom	1/3 of the share of Germany in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,94	3,56	4,91	– 9,12	0,45	4,01	– 11 795 938
Denmark	2,01	2,43	3,35		0,31	2,74	– 8 053 754
Germany	22,59	27,37	0,00		0,00	18,25	– 53 651 236
Greece	1,71	2,08	2,86		0,26	2,34	– 6 873 062
Spain	8,17	9,89	13,62		1,24	11,14	– 32 740 901
France	16,78	20,33	27,99		2,55	22,88	– 67 276 001
Ireland	1,23	1,49	2,05		0,19	1,68	– 4 925 874
Italy	13,89	16,83	23,17		2,11	18,94	– 55 691 665
Luxembourg	0,23	0,28	0,38		0,03	0,31	– 921 357
Netherlands	4,79	5,80	7,99		0,73	6,53	– 19 206 233
Austria	2,38	2,89	3,98		0,36	3,25	– 9 558 660
Portugal	1,37	1,66	2,29		0,21	1,87	– 5 509 564
Finland	1,53	1,86	2,56		0,23	2,09	– 6 143 162
Sweden	2,90	3,52	4,84		0,44	3,96	– 11 643 712
United Kingdom	17,47	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	– 9,12	9,12	100,00	– 293 991 119

The calculations are made to 15 decimal places.

TABLE 7
Summary of financing of the general budget by type of own resource and by Member State

Member State	Net agricultural duties (7.5 %)	Net sugar and isoglucose levies (7.5 %)	Net customs duties (7.5 %)	Total net traditional own resources (7.5 %)	VAT own resources at uniform rate	GNI own resources excluding reserves	GNI own resources, reserves	Correction for the United Kingdom	Result of the definitive calculation of the financing of the 2000 correction for the United Kingdom	Total own resources ⁽¹⁾
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9)	(10) = (4) + (5) + (6) + (7) + (8) + (9)
Belgium	1 612 500 000	21 000 000	1 147 275 000	1 184 400 000	338 094 428	1 942 841 646	12 615 904	259 270 268	- 3 078 908	3 734 143 338
Czech Republic	5 775 000	0	53 850 000	59 625 000	78 643 405	362 465 171	2 353 678	50 571 316	0	553 658 570
Denmark	5 175 000	12 225 000	195 750 000	213 150 000	224 371 540	1 326 487 876	8 613 590	177 018 476	-16 290 924	1 933 350 558
Germany	101 550 000	129 675 000	2 057 175 000	2 288 400 000	2 820 402 170	14 920 206 047	96 884 828	302 090 131	49 233 892	20 477 217 068
Estonia	900 000	0	8 625 000	9 525 000	7 666 096	35 332 813	229 434	4 929 651	0	57 682 994
Greece	8 475 000	4 725 000	141 675 000	154 875 000	245 612 928	1 132 022 849	7 350 826	151 067 313	-1 603 327	1 689 325 589
Spain	26 850 000	9 600 000	726 825 000	763 275 000	1 170 015 369	5 392 566 840	35 016 802	719 632 633	-3 468 605	8 077 038 039
France	93 375 000	97 500 000	842 250 000	1 033 125 000	2 260 620 415	11 080 645 808	71 952 522	1 478 701 062	16 635 782	15 941 680 589
Ireland	525 000	2 850 000	102 825 000	106 200 000	176 029 002	811 312 555	5 268 284	108 268 846	-1 552 469	1 205 526 218
Italy	511 500 000	24 600 000	1 035 900 000	1 111 650 000	1 644 639 094	9 172 656 054	59 562 930	1 224 081 744	-4 564 420	13 208 025 402
Cyprus	900 000	0	8 475 000	9 375 000	11 966 904	55 155 112	358 152	7 695 268	0	84 550 436
Latvia	600 000	0	5 550 000	6 150 000	8 316 335	43 728 534	283 952	6 101 026	0	64 579 847
Lithuania	2 025 000	0	18 750 000	20 775 000	15 275 095	78 013 313	506 582	10 884 455	0	125 454 445
Luxembourg	150 000	0	12 525 000	12 675 000	32 925 249	151 751 515	985 404	20 251 088	-233 413	218 354 843
Hungary	8 850 000	0	82 500 000	91 350 000	72 805 678	335 559 254	2 178 964	46 817 389	0	548 711 285
Malta	600 000	0	5 325 000	5 925 000	4 384 662	20 208 779	131 226	2 819 539	0	33 469 206
Netherlands	142 050 000	23 700 000	1 061 025 000	1 226 775 000	662 714 078	3 163 348 964	20 541 306	56 217 262	-9 171 563	5 120 425 047
Austria	7 575 000	9 675 000	153 750 000	171 000 000	317 906 880	1 574 352 353	10 223 106	27 978 506	-2 610 155	2 098 850 690
Poland	9 900 000	0	92 625 000	102 525 000	180 997 606	834 212 705	5 416 986	116 389 760	0	1 239 542 037
Portugal	14 325 000	375 000	82 200 000	96 900 000	196 887 528	907 448 898	5 892 548	121 098 145	-1 401 699	1 326 825 420
Slovenia	1 650 000	0	15 300 000	16 950 000	25 414 328	117 133 897	760 612	16 342 578	0	176 601 415
Slovakia	2 775 000	0	25 950 000	28 725 000	28 491 349	145 036 497	941 800	20 235 562	0	223 430 208
Finland	2 625 000	2 175 000	72 750 000	77 550 000	191 496 722	1 011 805 143	6 570 188	135 024 381	-2 235 647	1 420 210 787
Sweden	10 350 000	5 475 000	266 850 000	282 675 000	361 362 181	1 917 769 327	12 453 096	34 081 520	-3 881 694	2 604 459 430
United Kingdom	350 850 000	16 350 000	1 766 100 000	2 133 300 000	2 502 874 721	11 535 676 860	74 907 280	-5 097 567 919	-15 776 850	11 133 414 092
Total	865 125 000	359 925 000	9 981 825 000	11 206 875 000	13 579 913 763	68 067 738 810	442 000 000	0	0	93 296 527 573

⁽¹⁾ Total own resources as percentage of GNI: (93 296 527 573) / (10 045 461 400 000) = 0.93 %; own resources ceiling as percentage of GNI: 1.24 %.

GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

Title	Heading	Budget 2004	Amending budget No. 8	New amount
1	OWN RESOURCES	93 519 687 573	– 223 160 000	93 296 527 573
2	ADJUSTMENT OF COLLECTION COSTS	—		—
3	SURPLUSES, BALANCES AND ADJUSTMENTS	5 469 843 706	223 160 000	5 693 003 706
4	MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES	680 351 477		680 351 477
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	66 496 286		66 496 286
6	CONTRIBUTIONS TO COMMUNITY PROGRAMMES, REPAYMENT OF EXPENDITURE, REVENUE FROM SERVICES RENDERED AGAINST PAYMENT, CONTRIBUTIONS IN CONNECTION WITH THE EUROPEAN ECONOMIC AREA AND OTHER AGREEMENTS, FINANCIAL CORRECTIONS AND OTHER CONTRIBUTIONS OR REFUNDS	200 000		200 000
7	INTEREST ON LATE PAYMENTS AND FINES	p.m.		p.m.
8	BORROWING–AND–LENDING OPERATIONS	25 863 805		25 863 805
9	MISCELLANEOUS REVENUE	43 489 254		43 489 254
	GRAND TOTAL	99 805 932 101	0	99 805 932 101

TITLE 1

OWN RESOURCES

CHAPTER 1 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)

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(B) OF DECISION 2000/597/EC, EURATOM

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

Article Item	Heading	Budget 2004	Amending budget No. 8	New amount
	CHAPTER 1 0			
1 0 0	<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)	858 975 000	6 150 000	865 125 000
	Article 1 0 0 — Total	858 975 000	6 150 000	865 125 000
	CHAPTER 1 0 — TOTAL	858 975 000	6 150 000	865 125 000
	CHAPTER 1 2			
1 2 0	<i>Customs duties and other duties referred to in Article 2(1)(b) of Decision 2000/597/EC, Euratom</i>			
		10 154 925 000	– 173 100 000	9 981 825 000
	CHAPTER 1 2 — TOTAL	10 154 925 000	– 173 100 000	9 981 825 000
	CHAPTER 1 3			
1 3 0	<i>Own resources accruing from value added tax pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom</i>			
		14 324 133 088	– 744 219 325	13 579 913 763
	CHAPTER 1 3 — TOTAL	14 324 133 088	– 744 219 325	13 579 913 763

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

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

Article Item	Heading	Budget 2004	Amending budget No. 8	New amount
	CHAPTER 1 4			
1 4 0	<i>Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom</i>			
1 4 0 0	Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the reserve for loan guarantees and the reserve for emergency aid	67 379 729 485	688 009 325	68 067 738 810
1 4 0 2	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the reserve for loans and loan guarantees	221 000 000	0	221 000 000
1 4 0 3	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the emergency aid reserve	221 000 000	0	221 000 000
	Article 1 4 0 — Total	67 821 729 485	688 009 325	68 509 738 810
	CHAPTER 1 4 — TOTAL	67 821 729 485	688 009 325	68 509 738 810
	CHAPTER 1 5			
1 5 0	<i>Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2000/597/EC, Euratom</i>			
		0	0	0
	CHAPTER 1 5 — TOTAL	0	0	0
	Title 1 — Total	93 519 687 573	– 223 160 000	93 296 527 573

TITLE 1

OWN RESOURCES

CHAPTER 1 0 — AGRICULTURAL DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE EUROPEAN COMMUNITIES IN RESPECT OF TRADE WITH NON-MEMBER COUNTRIES UNDER THE COMMON AGRICULTURAL POLICY (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM)

1 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 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)

Budget 2004	Amending budget No. 8	New amount
858 975 000	6 150 000	865 125 000

Remarks

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

Agricultural duties are levied on imports from non-member countries of agricultural products subject to legislation, the purpose of which is to offset differences between the world prices and the price levels agreed on for the Community.

Forecasts from 2003 onwards are net figures (without collection costs).

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	16 125 000	—	16 125 000
Czech Republic	4 575 000	+ 1 200 000	5 775 000
Denmark	5 175 000	—	5 175 000
Germany	101 550 000	—	101 550 000
Estonia	600 000	+ 300 000	900 000
Greece	8 475 000	—	8 475 000
Spain	26 850 000	—	26 850 000
France	93 375 000	—	93 375 000
Ireland	525 000	—	525 000
Italy	51 150 000	—	51 150 000
Cyprus	900 000	—	900 000
Latvia	450 000	+ 150 000	600 000
Lithuania	1 575 000	+ 450 000	2 025 000
Luxembourg	150 000	—	150 000
Hungary	7 200 000	+ 1 650 000	8 850 000
Malta	525 000	+ 75 000	600 000
Netherlands	142 050 000	—	142 050 000
Austria	7 575 000	—	7 575 000
Poland	8 400 000	+ 1 500 000	9 900 000
Portugal	14 325 000	—	14 325 000
Slovenia	1 275 000	+ 375 000	1 650 000
Slovakia	2 325 000	+ 450 000	2 775 000
Finland	2 625 000	—	2 625 000
Sweden	10 350 000	—	10 350 000
United Kingdom	350 850 000	—	350 850 000
Item 1 0 0 0 — Total	858 975 000	+ 6 150 000	865 125 000

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(B) OF DECISION 2000/597/EC, EURATOM

1 2 0

Customs duties and other duties referred to in Article 2(1)(b) of Decision 2000/597/EC, Euratom

Budget 2004	Amending budget No. 8	New amount
10 154 925 000	– 173 100 000	9 981 825 000

Remarks

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

The assignment of customs duties as own resources to the financing of common expenditure is the logical consequence of the free movement of goods within the Community.

Forecasts from 2003 onwards are net figures (without collection costs).

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	1 026 450 000	+ 120 825 000	1 147 275 000
Czech Republic	50 475 000	+ 3 375 000	53 850 000
Denmark	197 025 000	– 1 275 000	195 750 000
Germany	2 091 225 000	– 34 050 000	2 057 175 000
Estonia	6 675 000	+ 1 950 000	8 625 000
Greece	132 075 000	+ 9 600 000	141 675 000
Spain	676 875 000	+ 49 950 000	726 825 000
France	898 275 000	– 56 025 000	842 250 000
Ireland	103 275 000	– 450 000	102 825 000
Italy	984 150 000	+ 51 750 000	1 035 900 000
Cyprus	9 450 000	– 975 000	8 475 000
Latvia	5 100 000	+ 450 000	5 550 000
Lithuania	17 025 000	+ 1 725 000	18 750 000
Luxembourg	12 750 000	– 225 000	12 525 000
Hungary	78 975 000	+ 3 525 000	82 500 000
Malta	5 400 000	– 75 000	5 325 000
Netherlands	1 021 875 000	+ 39 150 000	1 061 025 000
Austria	159 300 000	– 5 550 000	153 750 000
Poland	92 625 000	—	92 625 000
Portugal	93 825 000	– 11 625 000	82 200 000
Slovenia	14 100 000	+ 1 200 000	15 300 000
Slovakia	25 125 000	+ 825 000	25 950 000
Finland	75 300 000	– 2 550 000	72 750 000
Sweden	265 350 000	+ 1 500 000	266 850 000
United Kingdom	2 112 225 000	– 346 125 000	1 766 100 000
<i>Article 1 2 0 – Total</i>	10 154 925 000	– 173 100 000	9 981 825 000

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 2004	Amending budget No. 8	New amount
14 324 133 088	– 744 219 325	13 579 913 763

Remarks

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(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 (0,2984 %):

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	357 992 643	– 19 898 215	338 094 428
Czech Republic	79 221 386	– 577 981	78 643 405
Denmark	242 601 029	– 18 229 489	224 371 540
Germany	3 108 020 149	– 287 617 979	2 820 402 170
Estonia	8 070 451	– 404 355	7 666 096
Greece	257 826 837	– 12 213 909	245 612 928
Spain	1 212 058 173	– 42 042 804	1 170 015 369
France	2 392 667 650	– 132 047 235	2 260 620 415
Ireland	187 707 385	– 11 678 383	176 029 002
Italy	1 610 763 161	+ 33 875 933	1 644 639 094
Cyprus	12 773 706	– 806 802	11 966 904
Latvia	8 799 143	– 482 808	8 316 335
Lithuania	17 373 912	– 2 098 817	15 275 095
Luxembourg	33 224 470	– 299 221	32 925 249
Hungary	76 726 163	– 3 920 485	72 805 678
Malta	4 653 569	– 268 907	4 384 662
Netherlands	719 788 942	– 57 074 864	662 714 078
Austria	340 329 440	– 22 422 560	317 906 880
Poland	201 349 702	– 20 352 096	180 997 606
Portugal	215 527 325	– 18 639 797	196 887 528
Slovenia	28 422 789	– 3 008 461	25 414 328
Slovakia	34 413 572	– 5 922 223	28 491 349
Finland	192 470 620	– 973 898	191 496 722
Sweden	362 108 280	– 746 099	361 362 181
United Kingdom	2 619 242 591	– 116 367 870	2 502 874 721
<i>Article 1 3 0 – Total</i>	14 324 133 088	– 744 219 325	13 579 913 763

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

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

1 4 0 0 Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the reserve for loan guarantees and the reserve for emergency aid

Budget 2004	Amending budget No. 8	New amount
67 379 729 485	688 009 325	68 067 738 810

Remarks

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

The rate, excluding the loan guarantee reserve and the emergency aid reserve, to be applied to the Member States' gross national income for this financial year is 0,6877 %.

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	1 923 666 811	+ 19 174 835	1 942 841 646
Czech Republic	339 142 131	+ 23 323 040	362 465 171
Denmark	1 325 824 880	+ 662 996	1 326 487 876
Germany	14 836 676 141	+ 83 529 906	14 920 206 047
Estonia	34 549 129	+ 783 684	35 332 813
Greece	1 103 741 650	+ 28 281 199	1 132 022 849
Spain	5 188 750 330	+ 203 816 510	5 392 566 840
France	11 009 857 770	+ 70 788 038	11 080 645 808
Ireland	803 564 366	+ 7 748 189	811 312 555
Italy	9 095 752 464	+ 76 903 590	9 172 656 054
Cyprus	54 683 488	+ 471 624	55 155 112
Latvia	43 448 916	+ 279 618	43 728 534
Lithuania	74 376 703	+ 3 636 610	78 013 313
Luxembourg	142 232 020	+ 9 519 495	151 751 515
Hungary	328 460 225	+ 7 099 029	335 559 254
Malta	19 921 657	+ 287 122	20 208 779
Netherlands	3 203 434 581	− 40 085 617	3 163 348 964
Austria	1 532 319 654	+ 42 032 699	1 574 352 353
Poland	861 966 328	− 27 753 623	834 212 705
Portugal	922 659 904	− 15 211 006	907 448 898
Slovenia	121 676 302	− 4 542 405	117 133 897
Slovakia	147 322 494	− 2 285 997	145 036 497
Finland	1 006 194 066	+ 5 611 077	1 011 805 143
Sweden	1 842 758 608	+ 75 010 719	1 917 769 327
United Kingdom	11 416 748 867	+ 118 927 993	11 535 676 860
Item 1 4 0 0 — Total	67 379 729 485	+ 688 009 325	68 067 738 810

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

1 4 0 (cont'd)

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

Budget 2004	Amending budget No. 8	New amount
221 000 000	0	221 000 000

Remarks

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 (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 European Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(d) and Article 6 thereof.

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Articles 26 and 45 thereof.

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	6 309 470	– 1 518	6 307 952
Czech Republic	1 112 358	+ 64 481	1 176 839
Denmark	4 348 597	– 41 802	4 306 795
Germany	48 663 087	– 220 673	48 442 414
Estonia	113 318	+ 1 399	114 717
Greece	3 620 182	+ 55 231	3 675 413
Spain	17 018 677	+ 489 724	17 508 401
France	36 111 433	– 135 172	35 976 261
Ireland	2 635 625	– 1 483	2 634 142
Italy	29 833 324	– 51 859	29 781 465
Cyprus	179 357	– 281	179 076
Latvia	142 509	– 533	141 976
Lithuania	243 949	+ 9 342	253 291
Luxembourg	466 509	+ 26 193	492 702
Hungary	1 077 323	+ 12 159	1 089 482
Malta	65 341	+ 272	65 613
Netherlands	10 507 003	– 236 350	10 270 653
Austria	5 025 883	+ 85 670	5 111 553
Poland	2 827 179	– 118 686	2 708 493
Portugal	3 026 249	– 79 975	2 946 274
Slovenia	399 088	– 18 782	380 306
Slovakia	483 206	– 12 306	470 900
Finland	3 300 234	– 15 140	3 285 094
Sweden	6 044 097	+ 182 451	6 226 548
United Kingdom	37 446 002	+ 7 638	37 453 640
Item 1 4 0 2 — Total	221 000 000	0	221 000 000

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

1 4 0 (cont'd)

1 4 0 3 Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the emergency aid reserve

Budget 2004	Amending budget No. 8	New amount
221 000 000	0	221 000 000

Remarks

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

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 European Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(d) and Article 6 thereof.

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Articles 26 and 45 thereof.

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 reserve is drawn on by means of a transfer to the budget headings concerned.

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	6 309 470	– 1 518	6 307 952
Czech Republic	1 112 358	+ 64 481	1 176 839
Denmark	4 348 597	– 41 802	4 306 795
Germany	48 663 087	– 220 673	48 442 414
Estonia	113 318	+ 1 399	114 717
Greece	3 620 182	+ 55 231	3 675 413
Spain	17 018 677	+ 489 724	17 508 401
France	36 111 433	– 135 172	35 976 261
Ireland	2 635 625	– 1 483	2 634 142
Italy	29 833 324	– 51 859	29 781 465
Cyprus	179 357	– 281	179 076
Latvia	142 509	– 533	141 976
Lithuania	243 949	+ 9 342	253 291
Luxembourg	466 509	+ 26 193	492 702
Hungary	1 077 323	+ 12 159	1 089 482
Malta	65 341	+ 272	65 613
Netherlands	10 507 003	– 236 350	10 270 653
Austria	5 025 883	+ 85 670	5 111 553
Poland	2 827 179	– 118 686	2 708 493
Portugal	3 026 249	– 79 975	2 946 274
Slovenia	399 088	– 18 782	380 306
Slovakia	483 206	– 12 306	470 900
Finland	3 300 234	– 15 140	3 285 094
Sweden	6 044 097	+ 182 451	6 226 548
United Kingdom	37 446 002	+ 7 638	37 453 640
Item 1 4 0 3 — Total	221 000 000	0	221 000 000

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

Budget 2004	Amending budget No. 8	New amount
0	0	0

Remarks

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

The breakdown of the correction is as follows:

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	234 639 250	24 631 018	259 270 268
Czech Republic	41 366 860	9 204 456	50 571 316
Denmark	161 717 483	15 300 993	177 018 476
Germany	308 843 451	– 6 753 320	302 090 131
Estonia	4 214 130	715 521	4 929 651
Greece	134 628 882	16 438 431	151 067 313
Spain	632 897 796	86 734 837	719 632 633
France	1 342 927 347	135 773 715	1 478 701 062
Ireland	98 014 760	10 254 086	108 268 846
Italy	1 109 454 362	114 627 382	1 224 081 744
Cyprus	6 670 018	1 025 250	7 695 268
Latvia	5 299 681	801 345	6 101 026
Lithuania	9 072 098	1 812 357	10 884 455
Luxembourg	17 348 750	2 902 338	20 251 088
Hungary	40 063 934	6 753 455	46 817 389
Malta	2 429 944	389 595	2 819 539
Netherlands	66 683 385	– 10 466 123	56 217 262
Austria	31 897 096	– 3 918 590	27 978 506
Poland	105 138 339	11 251 421	116 389 760
Portugal	112 541 437	8 556 708	121 098 145
Slovenia	14 841 466	1 501 112	16 342 578
Slovakia	17 969 661	2 265 901	20 235 562
Finland	122 730 516	12 293 865	135 024 381
Sweden	38 359 261	– 4 277 741	34 081 520
United Kingdom	– 4 659 749 907	– 437 818 012	– 5 097 567 919
<i>Article 1 5 0 – Total</i>	0	0	0

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

Article Item	Heading	Budget 2004	Amending budget No. 8	New amount
3 0 2	CHAPTER 3 0			
	<i>Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions</i>	p.m.	223 160 000	223 160 000
	CHAPTER 3 0 — TOTAL	5 469 843 706	223 160 000	5 693 003 706
	CHAPTER 3 5			
	<i>Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2000</i>			
	3 5 0 0 Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2000	p.m.	0	0
	Article 3 5 0 — Total	p.m.	0	0
	CHAPTER 3 5 — TOTAL	p.m.	0	0
	Title 3 — Total	5 469 843 706	223 160 000	5 693 003 706
	GRAND TOTAL	99 805 932 101	0	99 805 932 101

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

3 0 2

Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions

Budget 2004	Amending budget No. 8	New amount
p.m.	223 160 000	223 160 000

Remarks

This article is intended to receive, once the target amount has been reached, any surplus in the Guarantee Fund in accordance with Article 15 of Regulation (EC) No 2040/2000 and Article 3 of Regulation (EC, Euratom) No 2728/94.

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 (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 European Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 7 thereof.

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Article 4(3) thereof.

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

3 5 0

Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2000

3 5 0 0

Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2000

Budget 2004	Amending budget No. 8	New amount
p.m.	0	2

Remarks

Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of 2000.

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM (*cont'd*)

3 5 0 (*cont'd*)

3 5 0 0 (*cont'd*)

Member State	Budget 2004	Amending budget No 8	New amount
Belgium	p.m.	- 3 078 908	- 3 078 908
Denmark	p.m.	- 16 290 924	- 16 290 924
Germany	p.m.	49 233 892	49 233 892
Greece	p.m.	- 1 603 327	- 1 603 327
Spain	p.m.	- 3 468 605	- 3 468 605
France	p.m.	16 635 782	16 635 782
Ireland	p.m.	- 1 552 469	- 1 552 469
Italy	p.m.	- 4 564 420	- 4 564 420
Luxembourg	p.m.	- 233 413	- 233 413
Netherlands	p.m.	- 9 171 563	- 9 171 563
Austria	p.m.	- 2 610 155	- 2 610 155
Portugal	p.m.	- 1 401 699	- 1 401 699
Finland	p.m.	- 2 235 647	- 2 235 647
Sweden	p.m.	- 3 881 694	- 3 881 694
United Kingdom	p.m.	- 15 776 850	- 15 776 850
Item 3 5 0 0 – Total	p.m.	0	0

FINAL ADOPTION
of amending budget No 9 of the European Union
for the financial year 2004

(2004/888/EC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty establishing the European Community, and in particular Article 272(4), penultimate subparagraph, thereof,

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

Having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 ⁽¹⁾ on the Financial Regulation applicable to the general budget of the European Communities, and in particular Articles 37 and 38 thereof,

Having regard to Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data ⁽²⁾,

Having regard to Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions governing the performance of the European Data Protection Supervisor's duties ⁽³⁾,

Having regard to Decision 2004/55/EC of the European Parliament and of the Council of 22 December 2003 appointing the independent supervisory body provided for in Article 286 of the EC Treaty (European Data Protection Supervisor) ⁽⁴⁾,

Having regard to the general budget of the European Union for the financial year 2004 finally adopted on 18 December 2003 ⁽⁵⁾ and adjusted to take account of European Union enlargement ⁽⁶⁾,

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 ⁽⁷⁾,

Having regard to amending budget No 2/2004 of the European Union for the financial year 2004 ⁽⁸⁾,

Having regard to preliminary draft amending budget No 10/2004 of the European Union for the financial year 2004 presented by the Commission on 26 July 2004,

Having regard to draft amending budget No 9/2004 of the European Union for the financial year 2004 established by the Council on 7 October 2004,

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

Having regard to the resolution adopted by the European Parliament on 14 October 2004,

⁽¹⁾ OJ L 248, 16.9.2002, p. 1.

⁽²⁾ OJ L 8, 12.1.2001, p. 1.

⁽³⁾ OJ L 183, 12.7.2002, p. 1.

⁽⁴⁾ OJ L 12, 17.1.2004, p. 47.

⁽⁵⁾ OJ L 53, 23.2.2004, p. 1.

⁽⁶⁾ OJ C 105, 30.4.2004, p. 9.

⁽⁷⁾ OJ C 172, 18.6.1999, p. 1. Agreement as amended by Decision 2003/429/EC of the European Parliament and of the Council (OJ L 147, 14.6.2003, p. 25).

⁽⁸⁾ OJ L 128, 29.4.2004, p. 45.

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

DECLARES:

Sole Article

Amending budget No 9 of the European Union for the financial year 2004 has been finally adopted.

Done at Brussels, 14 October 2004.

The President

J. P. BORRELL FONTELLES

AMENDING BUDGET NO 9 OF THE EUROPEAN UNION FOR THE FINANCIAL YEAR 2004**CONTENTS**

Page

GENERAL STATEMENT OF REVENUE

A. Financing of the general budget	55
B. General statement of revenue by budget heading	65

STATEMENT OF REVENUE AND EXPENDITURE BY SECTION

Section VIII: European Ombudsman and European Data-protection Supervisor	74
— Part B: European Data-protection Supervisor	74
— Revenue	75
— Expenditure	81

A. FINANCING OF THE GENERAL BUDGET

EXPENDITURE

Description	Budget 2004 ⁽¹⁾	Budget 2003 ⁽²⁾	Change (%)
1. Agriculture	45 693 285 000	44 780 450 000	+ 2,04 %
2. Structural operations	30 822 302 882	28 173 097 000	+ 9,40 %
3. Internal policies	7 510 377 641	6 198 406 000	+ 21,17
4. External action	4 950 907 978	4 694 010 314	+ 5,47
5. Administration	6 121 983 823	5 381 971 098	+ 13,75
6. Reserves	442 000 000	434 000 000	+ 1,84
7. Pre-accession aid	2 856 200 000	2 862 902 686	- 0,23
8. Compensations	1 409 545 056	—	+ 100,00
Total expenditure ⁽³⁾	99 806 602 380	92 524 837 098	+ 7,87

⁽¹⁾ Including ABs 1/2004 to 9/2004.

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

⁽³⁾ The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance'.

REVENUE

Description	Budget 2004 ⁽¹⁾	Budget 2003 ⁽²⁾	Change (%)
Miscellaneous revenue (Titles 4 to 9)	816 573 265	837 078 989	- 2,45
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	5 469 843 706	7 413 481 988	- 26,22
Surplus of own resources resulting from a transfer from EAGGF Guarantee Section chapters (Chapter 3 0, Article 3 0 1)	p.m.	p.m.	
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	223 160 000	263 330 000	- 15,25
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	p.m.	
Total revenue for Titles 3 to 9	6 509 576 971	8 513 890 977	- 23,54
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1 and 1 2)	11 206 875 000	10 906 200 000	+ 2,76
VAT own resources at the uniform rate (tables 1 and 2, Chapter 1 3)	13 579 913 763	21 748 030 275	- 37,56
Remainder to be financed by the additional resource (GNI own resources, tables 3 and 4, Chapter 1 4)	68 510 236 646	51 356 715 846	+ 33,40
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom ⁽³⁾	93 297 025 409	84 010 946 121	+ 11,05
Total revenue ⁽⁴⁾	99 806 602 380	92 524 837 098	+ 7,87

⁽¹⁾ Including ABs 1/2004 to 9/2004.

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

⁽³⁾ The own resources for draft budget 2004 are determined on the basis of the budget forecasts adopted at the 131st meeting of the Advisory Committee on Own Resources on 20 April 2004.

⁽⁴⁾ The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom

Member State	1 % of non-capped VAT base	1 % of reduced non-capped VAT base ⁽¹⁾	1 % of gross national income	1 % of reduced gross national income ⁽²⁾	Capping rate (in %)	1 % of reduced gross national income multiplied by capping rate t	1 % of reduced capped VAT base ⁽³⁾ ⁽⁴⁾	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Belgium	1 132 980 000	1 132 980 000	2 825 190 000	2 825 190 000	50	1 412 595 000	1 132 980 000	Czech Republic
Czech Republic	422 185 000	281 456 667	790 620 000	527 080 000	50	263 540 000	263 540 000	
Denmark	751 886 000	751 886 000	1 928 917 000	1 928 917 000	50	964 458 500	751 886 000	
Germany	9 451 381 000	9 451 381 000	21 696 270 000	21 696 270 000	50	10 848 135 000	9 451 381 000	
Estonia	48 159 000	32 106 000	77 069 000	51 379 333	50	25 689 667	25 689 667	Estonia
Greece	897 770 000	897 770 000	1 646 135 000	1 646 135 000	50	823 067 500	823 067 500	Greece
Spain	4 571 090 000	4 571 090 000	7 841 620 000	7 841 620 000	50	3 920 810 000	3 920 810 000	Spain
France	7 575 510 000	7 575 510 000	16 112 960 000	16 112 960 000	50	8 056 480 000	7 575 510 000	Ireland
Ireland	657 675 000	657 675 000	1 179 773 000	1 179 773 000	50	589 886 500	589 886 500	
Italy	5 511 310 000	5 511 310 000	13 338 450 000	13 338 450 000	50	6 669 225 000	5 511 310 000	Cyprus
Cyprus	94 920 000	63 280 000	120 306 000	80 204 000	50	40 102 000	40 102 000	
Latvia	41 803 000	27 868 667	95 382 000	63 588 000	50	31 794 000	27 868 667	Luxembourg
Lithuania	76 782 000	51 188 000	170 165 000	113 443 333	50	56 721 667	51 188 000	
Luxembourg	160 257 000	160 257 000	220 670 000	220 670 000	50	110 335 000	110 335 000	Hungary
Hungary	378 425 000	252 283 333	731 932 000	487 954 667	50	243 977 334	243 977 334	
Malta	27 580 000	18 386 667	44 080 000	29 386 667	50	14 693 334	14 693 334	Malta
Netherlands	2 220 805 000	2 220 805 000	4 599 995 000	4 599 995 000	50	2 299 997 500	2 220 805 000	Poland
Austria	1 065 330 000	1 065 330 000	2 289 350 000	2 289 350 000	50	1 144 675 000	1 065 330 000	
Poland	970 307 000	646 871 333	1 819 610 000	1 213 073 333	50	606 536 667	606 536 667	Portugal
Portugal	841 380 000	841 380 000	1 319 570 000	1 319 570 000	50	659 785 000	659 785 000	
Slovenia	144 988 000	96 658 667	255 496 000	170 330 667	50	85 165 334	85 165 334	Slovenia
Slovakia	143 215 000	95 476 667	316 358 000	210 905 333	50	105 452 667	95 476 667	United Kingdom
Finland	641 720 000	641 720 000	1 471 320 000	1 471 320 000	50	735 660 000	641 720 000	
Sweden	1 210 952 000	1 210 952 000	2 788 731 000	2 788 731 000	50	1 394 365 500	1 210 952 000	United Kingdom
United Kingdom	8 457 364 000	8 457 364 000	16 774 645 000	16 774 645 000	50	8 387 322 500	8 387 322 500	
Total	47 495 774 000	46 712 986 001	100 454 614 000	98 980 941 333		49 490 470 670	45 507 318 170	

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

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

⁽³⁾ As with the GNI, a reduction of one third has been applied to the VAT bases of the new Member States to take account of the fact that the Accession Treaty took effect on 1 May 2004.

⁽⁴⁾ The base to be used does not exceed 50 % of GNI.

**Calculation of the uniform call rate for VAT own resources
(Article 2(4) of Decision 2000/597/EC, Euratom):**

$$\text{Uniform rate (\%)} = \text{Maximum call rate} - \text{frozen rate}$$

A. The maximum call rate is set at 0,50 % for 2004.

B. Determination of the rate frozen by the correction of budgetary imbalances granted to the United Kingdom (Article 2(4)(b) of Decision 2000/597/EC, Euratom):

1) Calculation of the theoretical share of the countries with a restricted financial burden:

In accordance with Article 5(1) of Decision 2000/597/EC, Euratom, the financial contribution of Germany (DE), the Netherlands (NL), Austria (AT) and Sweden (SE) is restricted to a quarter of their normal contribution.

Formula for a country with a restricted financial burden, for example Germany:

Germany's theoretical VAT contribution = [Germany's capped VAT base / (EU25 capped VAT base – UK capped VAT base)] × 1/4 × United Kingdom correction

Example: Germany:

Germany's theoretical VAT contribution = 9 451 381 000 / (45 507 318 170 – 8 387 322 500) × 1/4 × 5 391 559 038 = 343 195 613

2) Calculation of the frozen rate:

Frozen rate₁ = [UK correction– theoretical VAT contributions (D + NL + A + S)] / [EU25 capped VAT base – capped VAT bases (UK+ D + NL + A + S)]

Frozen rate₁ = [5 391 559 038 – (343 195 613 + 80 641 182 + 38 683 932 + 43 971 713)] / [45 507 318 170 – (8 387 322 500 + 9 451 381 000 + 2 220 805 000 + 1 065 330 000 + 1 210 952 000)]

Frozen rate₁ = 0,210821947849923 %

C. Determination of the rate frozen by the correction of budgetary imbalances granted to the United Kingdom (Article 2(4)(b) of Decision 94/728/EC, Euratom):

1) Calculation of the theoretical share of the countries with a restricted financial burden:

In accordance with Article 5(1) of Decision 94/728/EC, Euratom, the financial contribution of Germany (DE) is restricted to two thirds of its normal contribution.

Calculation formula for Germany:

Germany's theoretical VAT contribution = [Germany's capped VAT base / (EU15 capped VAT base – UK capped VAT base)] × 2/3 × United Kingdom correction

Example: Germany:

Germany's theoretical VAT contribution = 9 451 381 000 / (44 053 080 500 – 8 387 322 500) × 2/3 × – 293 991 119 = – 51 938 184

2) Calculation of the frozen rate:

Frozen rate₂ = [UK correction– theoretical VAT contribution (D)] / [EU15 capped VAT base – capped VAT base (UK + D)]

Frozen rate₂ = [– 293 991 119 – (– 51 938 184)] / [44 053 080 500 – (8 387 322 500 + 9 451 381 000)]

Frozen rate₂ = – 0,00923359477705029 %

Frozen rate_{tot} = Frozen rate₁ + Frozen rate₂

$$\text{Uniform rate} = \text{Maximum call rate} - \text{Frozen rate}_{\text{tot}}$$

$$0,50 \% - 0,201588353072873 \% = 0,298411646927127 \%$$

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom (Chapter 1 3)

Member State	1 % of reduced capped VAT base ⁽¹⁾	Maximum VAT call rate (in %)	Uniform rate of VAT own resources (in %)	VAT own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) × (3)
Belgium	1 132 980 000	0,50	0,298411647	338 094 428
Czech Republic	263 540 000	0,50	0,298411647	78 643 405
Denmark	751 886 000	0,50	0,298411647	224 371 540
Germany	9 451 381 000	0,50	0,298411647	2 820 402 170
Estonia	25 689 667	0,50	0,298411647	7 666 096
Greece	823 067 500	0,50	0,298411647	245 612 928
Spain	3 920 810 000	0,50	0,298411647	1 170 015 369
France	7 575 510 000	0,50	0,298411647	2 260 620 415
Ireland	589 886 500	0,50	0,298411647	176 029 002
Italy	5 511 310 000	0,50	0,298411647	1 644 639 094
Cyprus	40 102 000	0,50	0,298411647	11 966 904
Latvia	27 868 667	0,50	0,298411647	8 316 335
Lithuania	51 188 000	0,50	0,298411647	15 275 095
Luxembourg	110 335 000	0,50	0,298411647	32925249
Hungary	243 977 334	0,50	0,298411647	72 805 678
Malta	14 693 334	0,50	0,298411647	4 384 662
Netherlands	2 220 805 000	0,50	0,298411647	662 714 078
Austria	1 065 330 000	0,50	0,298411647	317 906 880
Poland	606 536 667	0,50	0,298411647	180 997 606
Portugal	659 785 000	0,50	0,298411647	196 887 528
Slovenia	85 165 334	0,50	0,298411647	25 414 328
Slovakia	95 476 667	0,50	0,298411647	28 491 349
Finland	641 720 000	0,50	0,298411647	191 496 722
Sweden	1 210 952 000	0,50	0,298411647	361 362 181
United Kingdom	8 387 322 500	0,50	0,298411647	2 502 874 721
Total	45 507 318 170			13 579 913 763

(¹) As with the GNI, a reduction of one third has been applied to the VAT bases of the new Member States to take account of the fact that the Accession Treaty took effect on 1 May 2004.

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom (Chapter 1 4)

Member State	1 % of reduced gross national income ⁽¹⁾	Uniform rate of 'additional base', own resources	'Additional base', own resources at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 825 190 000	0,6921558 ⁽²⁾	1 955 471 759
Czech Republic	527 080 000		364 821 500
Denmark	1 928 917 000		1 335 111 167
Germany	21 696 270 000		15 017 200 000
Estonia	51 379 333		35 562 505
Greece	1 646 135 000		1 139 381 955
Spain	7 841 620 000		5 427 623 082
France	16 112 960 000		11 152 679 372
Ireland	1 179 773 000		816 586 772
Italy	13 338 450 000		9 232 286 071
Cyprus	80 204 000		55 513 667
Latvia	63 588 000		44 012 806
Lithuania	113 443 333		78 520 466
Luxembourg	220 670 000		152 738 029
Hungary	487 954 667		337 740 673
Malta	29 386 667		20 340 153
Netherlands	4 599 995 000		3 183 913 406
Austria	2 289 350 000		1584586974
Poland	1 213 073 333		839 635 792
Portugal	1 319 570 000		913 348 083
Slovenia	170 330 667		117 895 366
Slovakia	210 905 333		145 979 358
Finland	1 471 320 000		1 018 382 731
Sweden	2 788 731 000		1 930 236 449
United Kingdom	16 774 645 000		11 610 668 510
Total	98 980 941 333		68 510 236 646

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

(²) Calculation of rate: (68 510 236 646) / (98 980 941 333) = 0,692155840542192 %

TABLE 4

GNI-based own resources — Financing of reserves (Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom) (Chapter 1 4)

Member State	Reserve for loans and loan guarantees	Reserve for emergency aid.	GNI own resources excluding reserves	GNI own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) + (2) + (3)
Belgium	6 307 952	6 307 952	1 942 855 855	1 955 471 759
Czech Republic	1 176 839	1 176 839	362 467 822	364 821 500
Denmark	4 306 795	4 306 795	1 326 497 577	1 335 111 167
Germany	48 442 414	48 442 414	14 920 315 172	15 017 200 000
Estonia	114 717	114 717	35 333 071	35 562 505
Greece	3 675 413	3 675 413	1 132 031 129	1 139 381 955
Spain	17 508 401	17 508 401	5 392 606 280	5 427 623 082
France	35 976 261	35 976 261	11 080 726 850	11 152 679 372
Ireland	2 634 142	2 634 142	811 318 488	816 586 772
Italy	29 781 465	29 781 465	9 172 723 141	9 232 286 071
Cyprus	179 076	179 076	55 155 515	55 513 667
Latvia	141 976	141 976	43 728 854	44 012 806
Lithuania	253 291	253 291	78 013 884	78 520 466
Luxembourg	492 702	492 702	151 752 625	152 738 029
Hungary	1 089 482	1 089 482	335 561 709	337 740 673
Malta	65 613	65 613	20 208 927	20 340 153
Netherlands	10 270 653	10 270 653	3 163 372 100	3 183 913 406
Austria	5 111 553	5 111 553	1 574 363 868	1 584 586 974
Poland	2 708 493	2 708 493	834 218 806	839635792
Portugal	2 946 274	2 946 274	907 455 535	913 348 083
Slovenia	380 306	380 306	117 134 754	117 895 366
Slovakia	470 900	470 900	145 037 558	145 979 358
Finland	3 285 094	3 285 094	1 011 812 543	1 018 382 731
Sweden	6 226 548	6 226 548	1 917 783 353	1 930 236 449
United Kingdom	37 453 640	37 453 640	11 535 761 230	11 610 668 510
Total	221 000 000	221 000 000	68 068 236 646	68 510 236 646
Percentage of 1 % of reduced GNI ⁽¹⁾	0,0022	0,0022	0,6877	0,6922

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

TABLE 5

Correction of budgetary imbalances for the United Kingdom for 2003 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 1 5)

Description	Coefficient (%) ⁽¹⁾	Amount
1. United Kingdom's share (in %) of total non-capped VAT bases	18,50 %	
2. United Kingdom's share (in %) of total allocated expenditure	7,68 %	
3. (1) — (2)	10,82 %	
4. Total allocated expenditure		82 025 811 437
5. (3) × (4)		8 875 351 609
6. 0,66 × (5) = initial amount		5 857 732 062
7. Benefit for the United Kingdom ⁽²⁾		447 826 885
8. Basic compensation for the United Kingdom = (6) – (7)		5 409 905 177
9. Windfall gains deriving from traditional own resources ⁽³⁾		18 346 139
10. Correction for the United Kingdom = (8) – (9)		5 391 559 038
⁽¹⁾ Rounded figures. ⁽²⁾ This is the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the introduction of the GNP/GNI resource and the capping of VAT bases. ⁽³⁾ These windfall gains are the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the increase since 2001 in the percentage of traditional own resources that Member States retain to cover their collection costs.		

Correction of budgetary imbalances for the United Kingdom for 2000 pursuant to Article 4 of Decision 94/728/EC, Euratom (Chapter 1 5)

Description	Coefficient (%) ⁽¹⁾	Amount
1. United Kingdom's share (in %) of total non-capped VAT bases	18,71 %	
2. United Kingdom's share (in %) of total allocated expenditure	10,43 %	
3. (1) — (2)	8,28 %	
4. Total allocated expenditure		74 700 969 031
5. (3) × (4)		6 183 698 001
6. 0,66 × (5) = initial amount		4 081 240 681
7. Benefit for the United Kingdom ⁽²⁾		– 51 336 943
8. Basic compensation for the United Kingdom = (6) – (7)		4 132 577 623
9. Amount already entered in SAB 1/2000 and SAB 3/2001		4 426 568 742
10. Correction for the United Kingdom = (8) – (9)		– 293 991 119
⁽¹⁾ Rounded figures. ⁽²⁾ This is the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the introduction of the GNP/GNI resource and the capping of VAT bases.		

TABLE 6.1

Calculation of the financing of the 2003 correction for the United Kingdom amounting to — EUR 5 391 559 038 (Chapter 1 5)

Member State	Percentage share of reduced GNI base ⁽¹⁾	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,85	3,44	5,56		1,59	5,03	271 066 206
Czech Republic	0,53	0,64	1,04		0,30	0,94	50 571 316
Denmark	1,95	2,35	3,79		1,09	3,43	185 072 230
Germany	21,92	26,39	0,00	– 19,79	0,00	6,60	355 741 367
Estonia	0,05	0,06	0,10		0,03	0,09	4 929 651
Greece	1,66	2,00	3,24		0,93	2,93	157 940 375
Spain	7,92	9,54	15,43		4,42	13,95	752 373 534
France	16,28	19,60	31,70		9,07	28,67	1 545 977 063
Ireland	1,19	1,44	2,32		0,66	2,10	113 194 720
Italy	13,48	16,23	26,24		7,51	23,74	1 279 773 409
Cyprus	0,08	0,10	0,16		0,05	0,14	7 695 268
Latvia	0,06	0,08	0,13		0,04	0,11	6 101 026
Lithuania	0,11	0,14	0,22		0,06	0,20	10 884 455
Luxembourg	0,22	0,27	0,43		0,12	0,39	21 172 445
Hungary	0,49	0,59	0,96		0,27	0,87	46 817 389
Malta	0,03	0,04	0,06		0,02	0,05	2 819 539
Netherlands	4,65	5,60	0,00	– 4,20	0,00	1,40	75 423 495
Austria	2,31	2,78	0,00	– 2,09	0,00	0,70	37 537 166
Poland	1,23	1,48	2,39		0,68	2,16	116 389 760
Portugal	1,33	1,61	2,60		0,74	2,35	126 607 709
Slovenia	0,17	0,21	0,34		0,10	0,30	16 342 578
Slovakia	0,21	0,26	0,41		0,12	0,38	20 235 562
Finland	1,49	1,79	2,89		0,83	2,62	141 167 543
Sweden	2,82	3,39	0,00	– 2,54	0,00	0,85	45 725 232
United Kingdom	16,95	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	– 28,62	28,62	100,00	5 391 559 038

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

The calculations are made to 15 decimal places.

TABLE 6.2

Calculation of the financing of the 2000 correction for the United Kingdom amounting to — EUR 293 991 119 (Chapter 1 5)

Member State	Percentage share of reduced GNI base	Shares without the United Kingdom	Shares without Germany and the United Kingdom	1/3 of the share of Germany in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,94	3,56	4,91	– 9,12	0,45	4,01	– 11 795 938
Denmark	2,01	2,43	3,35		0,31	2,74	– 8 053 754
Germany	22,59	27,37	0,00		0,00	18,25	– 53 651 236
Greece	1,71	2,08	2,86		0,26	2,34	– 6 873 062
Spain	8,17	9,89	13,62		1,24	11,14	– 32 740 901
France	16,78	20,33	27,99		2,55	22,88	– 67 276 001
Ireland	1,23	1,49	2,05		0,19	1,68	– 4 925 874
Italy	13,89	16,83	23,17		2,11	18,94	– 55 691 665
Luxembourg	0,23	0,28	0,38		0,03	0,31	– 921 357
Netherlands	4,79	5,80	7,99		0,73	6,53	– 19 206 233
Austria	2,38	2,89	3,98		0,36	3,25	– 9 558 660
Portugal	1,37	1,66	2,29		0,21	1,87	– 5 509 564
Finland	1,53	1,86	2,56		0,23	2,09	– 6 143 162
Sweden	2,90	3,52	4,84		0,44	3,96	– 11 643 712
United Kingdom	17,47	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	– 9,12	9,12	100,00	– 293 991 119

The calculations are made to 15 decimal places.

TABLE 7
Summary of financing of the general budget by type of own resource and by Member State

Member State	Net agricultural duties (7.5 %)	Net sugar and isoglucose levies (7.5 %)	Net customs duties (7.5 %)	Total net traditional own resources (7.5 %)	VAT own resources at uniform rate	GNI own resources excluding reserves	GNI own resources, reserves	Correction for the United Kingdom	Result of the definitive calculation of the financing of the 2000 correction for the United Kingdom	Total own resources ⁽¹⁾
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9)	(10) = (4) + (5) + (6) + (7) + (8) + (9)
Belgium	1 612 500 000	21 000 000	1 147 275 000	1 184 400 000	338 094 428	1 942 855 855	12 615 904	259 270 268	- 3 078 908	3 734 157 547
Czech Republic	5 775 000	0	53 850 000	59 625 000	78 643 405	362 467 822	2 353 678	50 571 316		553 661 221
Denmark	5 175 000	12 225 000	195 750 000	213 150 000	224 371 540	1 326 497 577	8 613 590	177 018 476	-16 290 924	1 933 360 259
Germany	101 550 000	129 675 000	2 057 175 000	2 288 400 000	2 820 402 170	14 920 315 172	96 884 828	302 090 131	49 233 892	20 477 326 193
Estonia	900 000	0	8 625 000	9 525 000	7 666 096	35 333 071	229 434	4 929 651		57 683 252
Greece	8 475 000	4 725 000	141 675 000	154 875 000	245 612 928	1 132 031 129	7 350 826	151 067 313	-1 603 327	1 689 333 869
Spain	26 850 000	9 600 000	726 825 000	763 275 000	1 170 015 369	5 392 606 280	35 016 802	719 632 633	-3 468 605	8 077 077 479
France	93 375 000	97 500 000	842 250 000	1 033 125 000	2 260 620 415	11 080 726 850	71 952 522	1 478 701 062	16 635 782	15 941 761 631
Ireland	525 000	2 850 000	102 825 000	106 200 000	176 029 002	811 318 488	5 268 284	108 268 846	-1 552 469	1 205 532 151
Italy	511 150 000	24 600 000	1 035 900 000	1 111 650 000	1 644 639 094	9 172 723 141	59 562 930	1 224 081 744	-4 564 420	13 208 092 489
Cyprus	900 000	0	8 475 000	9 375 000	11 966 904	55 155 515	358 152	7 695 268		84 550 839
Latvia	600 000	0	5 550 000	6 150 000	8 316 335	43 728 854	283 952	6 101 026		64 580 167
Lithuania	2 025 000	0	18 750 000	20 775 000	15 275 095	78 013 884	506 582	10 884 455		125 455 016
Luxembourg	150 000	0	12 525 000	12 675 000	32 925 249	151 752 625	985 404	20 251 088	- 233 413	218 355 953
Hungary	8 850 000	0	82 500 000	91 350 000	72 805 678	335 561 709	2 178 964	46 817 389		548 713 740
Malta	600 000	0	5 325 000	5 925 000	4 384 662	20 208 927	131 226	2 819 539		33 469 354
Netherlands	142 050 000	23 700 000	1 061 025 000	1 226 775 000	662 714 078	3 163 372 100	20 541 306	56 217 262	-9 171 563	5 120 448 183
Austria	7 575 000	9 675 000	153 750 000	171 000 000	317 906 880	1 574 363 868	10 223 106	27 978 506	- 2 610 155	2 098 862 205
Poland	9 900 000	0	92 625 000	102 525 000	180 997 606	834 218 806	5 416 986	116 389 760		1 239 548 158
Portugal	14 325 000	375 000	82 200 000	96 900 000	196 887 528	907 455 535	5 892 548	121 098 145	- 1 401 699	1 326 832 057
Slovenia	1 650 000	0	15 300 000	16 950 000	25 414 328	117 134 754	760 612	16 342 578		176 602 272
Slovakia	2 775 000	0	25 950 000	28 725 000	28 491 349	145 037 558	941 800	20 235 562		223 431 269
Finland	2 625 000	2 175 000	72 750 000	77 550 000	191 496 722	1 011 812 543	6 570 188	135 024 381	- 2 235 647	1 420 218 187
Sweden	10 350 000	5 475 000	266 850 000	282 675 000	361 362 181	1 917 783 353	12 453 096	34 081 520	- 3 881 694	2 604 473 456
United Kingdom	350 850 000	16 350 000	1 766 100 000	2 133 300 000	2 502 874 721	11 535 761 230	74 907 280	- 5 097 567 919	-15 776 850	11 133 498 462
Total	865 125 000	359 925 000	9 981 825 000	11 206 875 000	13 579 913 763	68 068 236 646	442 000 000	0	0	93 297 025 409

⁽¹⁾ Total own resources as percentage of GNI: (93 297 025 409) / (10 045 461 400 000) = 0,93 %; own resources ceiling as percentage of GNI: 1,24 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

Revenue

TITLE 1

OWN RESOURCES

Title Chapter	Heading	Budget 2004	Amending budget No. 9	New amount
1 0	AGRICULTURAL DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE EUROPEAN COMMUNITIES IN RESPECT OF TRADE WITH NON-MEMBER COUNTRIES UNDER THE COMMON AGRICULTURAL POLICY (ARTICLE 2(1)(a) OF DECISION 2000/597/EC, EURATOM)	865 125 000		865 125 000
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(a) OF DECISION 2000/597/EC, EURATOM)	359 925 000		359 925 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(b) OF DECISION 2000/597/EC, EURATOM	9 981 825 000		9 981 825 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2000/597/EC, EURATOM	13 579 913 763		13 579 913 763
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(d) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM	68 509 738 810	497 836	68 510 236 646
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 9	COSTS INCURRED BY THE MEMBER STATES IN THE COLLECTION OF OWN RESOURCES	—		—
	Title 1 — Total	93 296 527 573	497 836	93 297 025 409

TITLE 1

OWN RESOURCES

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

Title Chapter Article Item	Heading	Budget 2004	Amending budget No. 9	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(d) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM			
1 4 0	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom			
1 4 0 0	Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the reserve for loan guarantees and the reserve for emergency aid	68 067 738 810	497 836	68 068 236 646
1 4 0 1	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve	—		—
1 4 0 2	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the reserve for loans and loan guarantees	221 000 000		221 000 000
1 4 0 3	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the emergency aid reserve	221 000 000		221 000 000
	<i>Article 1 4 0 — Subtotal</i>	68 509 738 810	497 836	68 510 236 646
	CHAPTER 1 4 — TOTAL	68 509 738 810	497 836	68 510 236 646

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

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

1 4 0 0 Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the reserve for loan guarantees and the reserve for emergency aid

Budget 2004	Amending budget No. 9	New amount
68 067 738 810	497 836	68 068 236 646

Remarks

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

The rate, excluding the loan guarantee reserve and the emergency aid reserve, to be applied to the Member States' gross national income for this financial year is 0,6877 %.

Member State	Budget 2004	Amending budget No. 9	New amount
Belgium	1 942 841 646	+ 14 209	1 942 855 855
Czech Republic	362 465 171	+ 2 651	362 467 822
Denmark	1 326 487 876	+ 9 701	1 326 497 577
Germany	14 920 206 047	+ 109 125	14 920 315 172
Estonia	35 332 813	+ 258	35 333 071
Greece	1 132 022 849	+ 8 280	1 132 031 129
Spain	5 392 566 840	+ 39 440	5 392 606 280
France	11 080 645 808	+ 81 042	11 080 726 850
Ireland	811 312 555	+ 5 933	811 318 488
Italy	9 172 656 054	+ 67 087	9 172 723 141
Cyprus	55 155 112	+ 403	55 155 515
Latvia	43 728 534	+ 320	43 728 854
Lithuania	78 013 313	+ 571	78 013 884
Luxembourg	151 751 515	+ 1 110	151 752 625
Hungary	335 559 254	+ 2 455	335 561 709
Malta	20 208 779	+ 148	20 208 927
Netherlands	3 163 348 964	+ 23 136	3 163 372 100
Austria	1 574 352 353	+ 11 515	1 574 363 868
Poland	834 212 705	+ 6 101	834 218 806
Portugal	907 448 898	+ 6 637	907 455 535
Slovenia	117 133 897	+ 857	117 134 754
Slovakia	145 036 497	+ 1 061	145 037 558
Finland	1 011 805 143	+ 7 400	1 011 812 543
Sweden	1 917 769 327	+ 14 026	1 917 783 353
United Kingdom	11 535 676 860	+ 84 370	11 535 761 230
Item 1 4 0 0 — Total	68 067 738 810	+ 497 836	68 068 236 646

TITLE 4**MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES**

Title Chapter	Heading	Budget 2004	Amending budget No. 9	New amount
4 0	DEDUCTIONS FROM REMUNERATION	680 351 477	172 443	680 523 920
	Title 4 — Total	680 351 477	172 443	680 523 920

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION

Title Chapter Article Item	Heading	Budget 2004	Amending budget No. 9	New amount
4 0	DEDUCTIONS FROM REMUNERATION			
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, the European Central Bank, the European Investment Fund, their staff and persons in receipt of a pension</i>	454 984 240	145 618	455 129 858
	Article 4 0 0 — Subtotal	454 984 240	145 618	455 129 858
4 0 1	<i>Staff contributions to the pension scheme</i>	204 962 803	19 160	204 981 963
	Article 4 0 1 — Subtotal	204 962 803	19 160	204 981 963
4 0 3	<i>Proceeds of the temporary contribution from the salaries of members of the institutions, officials and other servants in active employment</i>	p.m.		p.m.
	Article 4 0 3 — Subtotal	p.m.		p.m.
4 0 4	<i>Proceeds of the special levy from the salaries of members of the institutions, officials and other servants in active employment</i>	20 404 434	7 665	20 412 099
	Article 4 0 4 — Subtotal	20 404 434	7 665	20 412 099
CHAPTER 4 0 — TOTAL		680 351 477	172 443	680 523 920

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION (cont'd)

4 0 0

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, the European Central Bank, the European Investment Fund, their staff and persons in receipt of a pension

Budget 2004	Amending budget No. 9	New amount
454 984 240	145 618	455 129 858

Legal basis

Staff Regulations of officials of the European Communities.

Conditions of employment of other servants of the European Communities.

Protocol on the privileges and immunities of the European Communities, and 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 and of the President, Members and Registrar of the Court of First Instance (OJ L 187, 8.8.1967, p. 1), as last amended by Regulation (EC, Euratom) No 1292/2004 (OJ L 243, 15.7.2004, p. 23).

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 L 56, 4.3.1968, p. 8), as last amended by Regulation (EC, ECSC, Euratom) No 2459/98 (OJ L 307, 17.11.1998, p. 3).

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 L 214, 6.8.1976, p. 24), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ L 72, 14.3.1987, p. 15).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the Members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1), as last amended by Regulation (EC, Euratom, ECSC) No 840/95 (OJ L 85, 19.4.1995, p. 10).

Beginning in July 2000, the Board of Governors of the European Investment Bank decided to apply the Bank's specific indexing arrangement exclusively to salaries and to retain the indexing arrangement decided by the Council of the European Union, which applies to all the other institutions, for the income bands for the purposes of applying the Community tax.

Parliament	42 899 120
Council	23 433 000
Commission	329 056 460
— administration	(260 272 000)
— research and technological development	(38 703 000)
— European Agency for Reconstruction	(1 100 420)
— European Aviation Safety Agency	(p.m.)
— European Agency for Safety and Health at Work	(178 401)
— European Maritime Safety Agency	(p.m.)
— European Environment Agency	(993 631)
— European Agency for the Evaluation of Medicinal Products	(2 613 069)
— European Food Safety Authority	(p.m.)
— Translation Centre for the bodies of the European Union	(617 000)
— European Centre for the Development of Vocational Training	(484 473)
— Eurojust	(p.m.)
— European Training Foundation	(453 067)
— European Foundation for the Improvement of Living and Working Conditions	(574 805)
— European Monitoring Centre for Drugs and Drug Addiction	(362 454)

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION (*cont'd*)**4 0 0** (*cont'd*)

— European Monitoring Centre on Racism and Xenophobia	(132 992)	
— Community Plant Variety Office	(191 925)	
— Office for Administration and Payment of Individual Entitlements	(3 910 000)	
— Office for Harmonization in the Internal Market	(2 555 238)	
— European Personnel Selection Office	(1 220 000)	
— Publications Office	(2 630 604)	
— European Anti-fraud Office	(2 819 381)	
— Infrastructure and Logistics Office in Brussels	(6 645 000)	
— Infrastructure and Logistics Office in Luxembourg	(2 599 000)	
Court of Justice		16 056 000
Court of Auditors		6 871 199
European Economic and Social Committee		4 030 027
Committee of the Regions		2 043 507
Ombudsman		343 927
European Data-protection Supervisor		221 618
European Investment Bank		20 850 000
European Central Bank		8 900 000
European Investment Fund		425 000
	Total	455 129 858

4 0 1***Staff contributions to the pension scheme***

Budget 2004	Amending budget No. 9	New amount
204 962 803	19 160	204 981 963

Legal basis

Staff Regulations of officials of the European Communities.

Conditions of employment of other servants of the European Communities.

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 L 214, 6.8.1976, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ L 72, 14.3.1987, p. 15).

Parliament	25 483 016
Council	16 100 000
Commission	146 393 364
— administration	(101 767 000)
— research and technological development	(27 141 000)
— European Agency for Reconstruction	(782 179)
— European Aviation Safety Agency	(p.m.)
— European Agency for Safety and Health at Work	(144 369)
— European Maritime Safety Agency	(p.m.)
— European Environment Agency	(485 932)

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION (*cont'd*)**4 0 1** (*cont'd*)

— European Agency for the Evaluation of Medicinal Products	(1 245 457)	
— European Food Safety Authority	(p.m.)	
— Translation Centre for the bodies of the European Union	(585 000)	
— European Centre for the Development of Vocational Training	(406 231)	
— Eurojust	(p.m.)	
— European Training Foundation	(316 151)	
— European Foundation for the Improvement of Living and Working Conditions	(400 349)	
— European Monitoring Centre for Drugs and Drug Addiction	(306 320)	
— European Monitoring Centre on Racism and Xenophobia	(96 647)	
— Community Plant Variety Office	(131 809)	
— Office for Administration and Payment of Individual Entitlements	(1 480 000)	
— Office for Harmonization in the Internal Market	(2 504 025)	
— European Personnel Selection Office	(402 000)	
— Publications Office	(2 995 321)	
— European Anti-fraud Office	(1 787 574)	
— Infrastructure and Logistics Office in Brussels	(2 433 000)	
— Infrastructure and Logistics Office in Luxembourg	(983 000)	
Court of Justice		7 940 000
Court of Auditors		4 013 453
European Economic and Social Committee		3 149 608
Committee of the Regions		1 696 067
Ombudsman		177 295
European Data-protection Supervisor		29 160
	Total	204 981 963

4 0 4***Proceeds of the special levy from the salaries of members of the institutions, officials and other servants in active employment***

Budget 2004	Amending budget No. 9	New amount
20 404 434	7 665	20 412 099

Legal basis

Staff Regulations of officials of the European Communities.

Conditions of employment of other servants of the European Communities.

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 and of the President, Members and Registrar of the Court of First Instance (OJ L 187, 8.8.1967, p. 1), as last amended by Regulation (EC, Euratom) No 1292/2004 (OJ L 243, 15.7.2004, p. 23).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the Members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1), as last amended by Regulation (EC, Euratom, ECSC) No 840/95 (OJ L 85, 19.4.1995, p. 10).

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION (*cont'd*)**4 0 4** (*cont'd*)

Parliament		2 213 793
Council		1 508 953
Commission		15 103 492
— administration	(12 142 000)	
— research and technological development	(1 136 326)	
— European Agency for Reconstruction	(95 259)	
— European Aviation Safety Agency	(p.m.)	
— European Agency for Safety and Health at Work	(15 835)	
— European Maritime Safety Agency	(p.m.)	
— European Environment Agency	(48 458)	
— European Agency for the Evaluation of Medicinal Products	(99 744)	
— European Food Safety Authority	(p.m.)	
— Translation Centre for the bodies of the European Union	(56 043)	
— European Centre for the Development of Vocational Training	(41 214)	
— Eurojust	(p.m.)	
— European Training Foundation	(42 060)	
— European Foundation for the Improvement of Living and Working Conditions	(41 866)	
— European Monitoring Centre for Drugs and Drug Addiction	(30 827)	
— European Monitoring Centre on Racism and Xenophobia	(9 182)	
— Community Plant Variety Office	(11 005)	
— Office for Administration and Payment of Individual Entitlements	(191 000)	
— Office for Harmonization in the Internal Market	(192 770)	
— European Personnel Selection Office	(60 000)	
— Publications Office	(253 903)	
— European Anti-fraud Office	(202 000)	
— Infrastructure and Logistics Office in Brussels	(311 000)	
— Infrastructure and Logistics Office in Luxembourg	(123 000)	
Court of Justice		777 419
Court of Auditors		409 984
European Economic and Social Committee		265 286
Committee of the Regions		107 442
Ombudsman		14 065
European Data-protection Supervisor		11 665
	Total	20 412 099

SECTION VIII — EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

Part B — EUROPEAN DATA-PROTECTION SUPERVISOR

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

Revenue**TITLE B-4****MISCELLANEOUS COMMUNITY TAXES, LEVIES AND CHARGES**

Title Chapter	Heading	Budget 2004	Amending budget No. 9	New amount
B-4 0	DEDUCTIONS FROM REMUNERATION	90 000	172 443	262 443
	Title B-4 — Total	90 000	172 443	262 443

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-4 0 — DEDUCTIONS FROM REMUNERATION

Title Chapter Article Item	Heading	Budget 2004	Amending budget No. 9	New amount
B-4 0	DEDUCTIONS FROM REMUNERATION			
B-4 0 0	<i>Proceeds of the tax on the salaries, wages and allowances of members of the institution, officials and other servants</i>	76 000	145 618	221 618
	<i>Article B-4 0 0 — Subtotal</i>	76 000	145 618	221 618
B-4 0 1	<i>Staff contributions to the financing of the pension fund</i>	10 000	19 160	29 160
	<i>Article B-4 0 1 — Subtotal</i>	10 000	19 160	29 160
B-4 0 3	<i>Proceeds of the temporary contribution applied to the salaries of members of the institutions, officials and other servants in active employment</i>	p.m.		p.m.
	<i>Article B-4 0 3 — Subtotal</i>	p.m.		p.m.
B-4 0 4	<i>Proceeds of the special levy applied to the salaries of members of the institutions, officials and other servants in active employment</i>	4 000	7 665	11 665
	<i>Article B-4 0 4 — Subtotal</i>	4 000	7 665	11 665
	CHAPTER B-4 0 — TOTAL	90 000	172 443	262 443

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-4 0 — DEDUCTIONS FROM REMUNERATION (*cont'd*)**B-4 0 0** *Proceeds of the tax on the salaries, wages and allowances of members of the institution, officials and other servants*

Budget 2004	Amending budget No. 9	New amount
76 000	145 618	221 618

Remarks

Protocol on the privileges and immunities of the European Communities, and in particular Article 13 thereof.

Council Regulation No 422/67/EEC, 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 and of the President, Members and Registrar of the Court of First Instance (OJ L 187, 8.8.1967, p. 1), as last amended by Regulation (EC, Euratom) No 1292/2004 (OJ L 243, 15.7.2004, p. 23).

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 L 56, 4.3.1968, p. 8), as last amended by Regulation (EC, ECSC, Euratom) No 2459/98 (OJ L 307, 17.11.1998, p. 3).

Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions for the performance of the duties of the European Data-protection Supervisor (OJ L 183, 12.7.2002, p. 1).

B-4 0 1 *Staff contributions to the financing of the pension fund*

Budget 2004	Amending budget No. 9	New amount
10 000	19 160	29 160

Remarks

Staff Regulations of officials of the European Communities, and in particular Article 83(2) thereof.

B-4 0 3 *Proceeds of the temporary contribution applied to the salaries of members of the institutions, officials and other servants in active employment*

Budget 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

Protocol on the privileges and immunities of the European Communities, and in particular Article 13 thereof.

Council Regulation No 422/67/EEC, 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 and of the President, Members and Registrar of the Court of First Instance (OJ L 187, 8.8.1967, p. 1), as last amended by Regulation (EC, Euratom) No 1292/2004 (OJ L 243, 15.7.2004, p. 23).

Council Regulation (ECSC, EEC, Euratom) No 3931/91 of 19 December 1991 amending the Staff Regulations of officials and the Conditions of employment of other servants of the European Communities with a view to introducing a temporary contribution (OJ L 361, 31.12.1991, p. 7).

Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions for the performance of the duties of the European Data-protection Supervisor (OJ L 183, 12.7.2002, p. 1).

B-4 0 4 *Proceeds of the special levy applied to the salaries of members of the institutions, officials and other servants in active employment*

Budget 2004	Amending budget No. 9	New amount
4 000	7 665	11 665

Remarks

Staff Regulations of officials of the European Communities, and in particular Article 66a thereof, as amended by the revised proposal amending the Staff Regulations of officials of the European Communities and the Conditions of employment of other servants of the European Communities.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

TITLE B-5**REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTION**

Title Chapter	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-5 5	TRANSFER OR PURCHASE OF PENSION RIGHTS BY STAFF	p.m.		p.m.
	Title B-5 — Total	p.m.		p.m.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

TITLE B-5

REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTION

CHAPTER B-5 5 — TRANSFER OR PURCHASE OF PENSION RIGHTS BY STAFF

Title Chapter Article Item	Heading	Budget 2004	Amending budget No. 9	New amount
B-5 5	TRANSFER OR PURCHASE OF PENSION RIGHTS BY STAFF			
B-5 5 0	<i>Transfer or purchase of pension rights by staff</i>	p.m.		p.m.
	<i>Article B-5 5 0 — Subtotal</i>	p.m.		p.m.
	CHAPTER B-5 5 — TOTAL	p.m.		p.m.

B-5 5 0***Transfer or purchase of pension rights by staff***

Budget 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

New article

Legal basis

Staff Regulations of officials of the European Communities, and in particular Articles 4, 11(2) and (3) and 48 of Annex VIII thereto.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

TITLE B-9
MISCELLANEOUS REVENUE

Title Chapter	Heading	Budget 2004	Amending budget No. 9	New amount
B-9 0	MISCELLANEOUS REVENUE	p.m.		p.m.
	Title B-9 — Total	p.m.		p.m.

CHAPTER B-9 0 — MISCELLANEOUS REVENUE

Title Chapter Article Item	Heading	Budget 2004	Amending budget No. 9	New amount
B-9 0 B-9 0 0	MISCELLANEOUS REVENUE			
	Miscellaneous revenue	p.m.		p.m.
	Article B-9 0 0 — Subtotal	p.m.		p.m.
	CHAPTER B-9 0 — TOTAL	p.m.		p.m.

B-9 0 0 Miscellaneous revenue

Budget 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

This article is intended to receive miscellaneous revenue.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

EXPENDITURE

Title	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-1	EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION	823 000	619 454	1 442 454
B-2	BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE	249 000	250 825	499 825
B-10	OTHER EXPENDITURE	200 000	– 200 000	p.m.
	Expenditure D — Total	1 272 000	670 279	1 942 279

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

TITLE B-1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

Title Chapter	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-1 0	MEMBERS OF THE INSTITUTION	375 000	317 977	692 977
B-1 1	STAFF IN ACTIVE EMPLOYMENT	429 000	246 853	675 853
B-1 2	ALLOWANCES AND VARIOUS CONTRIBUTIONS IN CONNECTION WITH THE TERMINATION OF SERVICE	p.m.		p.m.
B-1 3	MISSIONS AND DUTY TRAVEL	18 000	- 6 000	12 000
B-1 5	GRADUATE TRAINEESHIPS AND EXCHANGES OF OFFICIALS	p.m.	60 624	60 624
B-1 6	SOCIAL WELFARE	p.m.		p.m.
B-1 7	ENTERTAINMENT AND REPRESENTATION EXPENSES	1 000		1 000
B-1 8	INTERINSTITUTIONAL COOPERATION	p.m.		p.m.
	Title B-1 — Total	823 000	619 454	1 442 454

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

TITLE B-1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER B-1 0 — MEMBERS OF THE INSTITUTION

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-1 0	MEMBERS OF THE INSTITUTION			
B-1 0 0	Salaries, allowances and payments related to salaries	235 000	297 227	532 227
	<i>Article B-1 0 0 — Subtotal</i>	235 000	297 227	532 227
B-1 0 1	Accident and sickness insurance and other social security charges	12 000	6 397	18 397
	<i>Article B-1 0 1 — Subtotal</i>	12 000	6 397	18 397
B-1 0 2	Temporary allowances	p.m.		p.m.
	<i>Article B-1 0 2 — Subtotal</i>	p.m.		p.m.
B-1 0 3	Pensions	p.m.		p.m.
	<i>Article B-1 0 3 — Subtotal</i>	p.m.		p.m.
B-1 0 4	Mission expenses, travel expenses and other ancillary expenditure	44 000		44 000
	<i>Article B-1 0 4 — Subtotal</i>	44 000		44 000
B-1 0 5	Allowances and expenses on entering and leaving the service	73 000	6 764	79 764
	<i>Article B-1 0 5 — Subtotal</i>	73 000	6 764	79 764
B-1 0 6	Courses	5 000		5 000
	<i>Article B-1 0 6 — Subtotal</i>	5 000		5 000
B-1 0 9	Adjustments of emoluments	6 000	7 589	13 589
	<i>Article B-1 0 9 — Subtotal</i>	6 000	7 589	13 589
	CHAPTER B-1 0 — TOTAL	375 000	317 977	692 977

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-1 0 — MEMBERS OF THE INSTITUTION (*cont'd*)**B-1 0 0** *Salaries, allowances and payments related to salaries*

Appropriations 2004	Amending budget No. 9	New amount
235 000	297 227	532 227

Remarks

Council Regulation No 422/67/EEC, 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice and of the President, Members and Registrar of the Court of First Instance (OJ 187, 8.8.1967, p. 1), as amended by Regulation (EEC, Euratom, ECSC) No 3762/92 (OJ L 383, 29.12.1992, p. 4).

Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions for the performance of the duties of the European Data-protection Supervisor (OJ L 183, 12.7.2002, p. 1).

B-1 0 1 *Accident and sickness insurance and other social security charges*

Appropriations 2004	Amending budget No. 9	New amount
12 000	6 397	18 397

Remarks

Regulation determining the emoluments of the members of the institutions, and in particular Articles 11 and 14 thereof.

This appropriation is intended to cover:

- the institutions' contributions (0,87 %) towards insurance against accident and occupational disease,
- the institutions' contributions (3,4 %) towards sickness insurance,
- birth grants,
- allowances payable in the event of death.

B-1 0 2 *Temporary allowances*

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

Regulation determining the emoluments of the members of the institutions, and in particular Article 7 thereof.

This appropriation is intended to cover transitional allowances, family allowances and weighting in respect of countries of residence.

B-1 0 3 *Pensions*

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

Regulation determining the emoluments of the members of the institutions, and in particular Articles 8, 9, 15 and 18 thereof.

This appropriation is intended to cover the retirement pensions and the weighting in respect of the countries of residence of the members of the institutions as well as the survivors' pensions of widows and orphans and the weightings applied in respect of their countries of residence.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-1 0 — MEMBERS OF THE INSTITUTION (*cont'd*)**B-1 0 4** ***Mission expenses, travel expenses and other ancillary expenditure***

Appropriations 2004	Amending budget No. 9	New amount
44 000		44 000

Remarks

Regulation determining the emoluments of members of the institutions, and in particular Article 6 thereof.

This appropriation is intended to cover travel expenses, daily subsistence allowances while on missions and additional or exceptional expenditure incurred on mission.

B-1 0 5 ***Allowances and expenses on entering and leaving the service***

Appropriations 2004	Amending budget No. 9	New amount
73 000	6 764	79 764

Remarks

Regulation determining the emoluments of members of the institutions, and in particular Article 5 thereof.

This appropriation is intended to cover travel expenses due to members (including their families) on taking up duty or leaving the institution, installation and resettlement allowances due to members on taking up duty or leaving the institution and removal expenses due to members on taking up duty or leaving the institution.

B-1 0 6 ***Courses***

Appropriations 2004	Amending budget No. 9	New amount
5 000		5 000

Remarks

This appropriation is intended to cover expenses incurred in attending language courses or other professional training seminars.

B-1 0 9 ***Adjustments of emoluments***

Appropriations 2004	Amending budget No. 9	New amount
6 000	7 589	13 589

Remarks

Regulation determining the emoluments of members of the institutions, and in particular Article 4a thereof, and the Financial Regulation.

This appropriation is intended to cover the payment of weighting and any adjustments to salaries and pensions made by the Council during the financial year.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-1 1 — STAFF IN ACTIVE EMPLOYMENT

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-1 1	STAFF IN ACTIVE EMPLOYMENT			
B-1 1 0	Officials and temporary staff holding a post provided for in the establishment plan			
B-1 1 0 0	Basic salaries	104 000	238 160	342 160
B-1 1 0 1	Family allowances	14 000	9 861	23 861
B-1 1 0 2	Expatriation and foreign residence allowances (including Article 97 of the ECSC Staff Regulations)	25 000	16 880	41 880
B-1 1 0 3	Secretarial allowance	2 000	- 2 000	p.m.
	<i>Article B-1 1 0 — Subtotal</i>	145 000	262 901	407 901
B-1 1 1	Other staff			
B-1 1 1 0	Auxiliary staff, local staff and special advisers	21 000		21 000
B-1 1 1 5	Contract staff	p.m.		p.m.
	<i>Article B-1 1 1 — Subtotal</i>	21 000		21 000
B-1 1 2	Further training	5 000		5 000
	<i>Article B-1 1 2 — Subtotal</i>	5 000		5 000
B-1 1 3	Sickness, accident, occupational disease and unemployment insurance and maintenance of pension rights	11 000	6 702	17 702
	<i>Article B-1 1 3 — Subtotal</i>	11 000	6 702	17 702
B-1 1 4	Miscellaneous allowances and grants	7 000		7 000
	<i>Article B-1 1 4 — Subtotal</i>	7 000		7 000
B-1 1 5	Overtime	1 000		1 000
	<i>Article B-1 1 5 — Subtotal</i>	1 000		1 000
B-1 1 7	Supplementary services			
B-1 1 7 5	Translation and interpretation costs	65 000	- 22 750	42 250
B-1 1 7 8	Support for activities	38 000		38 000
	<i>Article B-1 1 7 — Subtotal</i>	103 000	- 22 750	80 250

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-1 1 — STAFF IN ACTIVE EMPLOYMENT (*cont'd*)

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-1 1 8	<i>Allowances and expenses in connection with officials entering and leaving the service and transfers</i>	130 000		130 000
	Article B-1 1 8 — Subtotal	130 000		130 000
B-1 1 9	<i>Adjustments to salaries of officials and other servants</i>	6 000		6 000
	Article B-1 1 9 — Subtotal	6 000		6 000
	CHAPTER B-1 1 — TOTAL	429 000	246 853	675 853

B-1 1 0 *Officials and temporary staff holding a post provided for in the establishment plan***B-1 1 0 0 Basic salaries**

Appropriations 2004	Amending budget No. 9	New amount
104 000	238 160	342 160

Remarks

Staff Regulations of officials of the European Communities, and in particular Articles 62 and 66 thereof.

This appropriation is intended to cover basic salaries of officials and temporary staff.

B-1 1 0 1 Family allowances

Appropriations 2004	Amending budget No. 9	New amount
14 000	9 861	23 861

Remarks

Staff Regulations of officials of the European Communities, and in particular Articles 62, 67 and 68a thereof, and Section I of Annex VII thereto.

This appropriation is intended to cover family allowances which include:

- head of household allowance,
- dependent child allowance,
- education allowance,

for officials and temporary staff.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-1 1 — STAFF IN ACTIVE EMPLOYMENT (*cont'd*)**B-1 1 0** (*cont'd*)**B-1 1 0 2** Expatriation and foreign residence allowances (including Article 97 of the ECSC Staff Regulations)

Appropriations 2004	Amending budget No. 9	New amount
25 000	16 880	41 880

Remarks

Staff Regulations of officials of the European Communities, and in particular Articles 62 and 69 thereof, and Article 4 of Annex VII thereto.

This appropriation is intended to cover the expatriation and foreign-residence allowances of officials and temporary staff.

B-1 1 0 3 Secretarial allowance

Appropriations 2004	Amending budget No. 9	New amount
2 000	– 2 000	p.m.

Remarks

Staff Regulations of officials of the European Communities, and in particular Article 17 of Annex XIII thereto.

This appropriation is intended to cover the fixed-rate secretarial allowance as referred to in the aforementioned provisions.

B-1 1 1 ***Other staff*****B-1 1 1 0** Auxiliary staff, local staff and special advisers

Appropriations 2004	Amending budget No. 9	New amount
21 000		21 000

*Remarks**Former Article B-1 1 1*

This appropriation is intended to cover the remuneration of and the employer's social security contributions for auxiliary staff, local staff and special advisers as provided for in the Conditions of employment of other servants of the European Communities.

Legal basis

Conditions of employment of other servants of the European Communities.

B-1 1 1 5 Contract staff

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

*Remarks**New item*

This appropriation is intended to cover expenditure relating to the use of contract staff.

Legal basis

Conditions of employment of other servants of the European Communities.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-1 1 — STAFF IN ACTIVE EMPLOYMENT (*cont'd*)**B-1 1 2** *Further training*

Appropriations 2004	Amending budget No. 9	New amount
5 000		5 000

Remarks

Staff Regulations of officials of the European Communities, and in particular Article 24(8) thereof.

B-1 1 3 *Sickness, accident, occupational disease and unemployment insurance and maintenance of pension rights*

Appropriations 2004	Amending budget No. 9	New amount
11 000	6 702	17 702

Remarks

Staff Regulations of officials of the European Communities, and in particular Article 24(8) thereof.

This appropriation is intended to cover the institution's contribution towards sickness insurance (Article 72) and towards insurance against accident and occupational disease (Article 73), the institution's contribution to the setting up of a special unemployment fund (Article 28(7) of the Conditions of employment of other servants of the European Communities), payments to be made by the institution for temporary staff in order to constitute or maintain pension rights in their countries of origin (Article 42 of the Conditions of employment of other servants of the European Communities).

It also covers expenses relating to the annual medical check-up for officials and other servants entitled to it, including the analyses and medical examinations requested in connection with that check-up.

B-1 1 4 *Miscellaneous allowances and grants*

Appropriations 2004	Amending budget No. 9	New amount
7 000		7 000

Remarks

Staff Regulations of officials of the European Communities, and in particular Articles 70, 74 and 75 thereof.

This appropriation is intended to cover the birth grant (Articles 70, 74 and 75) and the flat-rate travel expenses from the place of employment to the place of origin (Article 8 of Annex VII), rent and transport allowances (Articles 14a and 14b of Annex VII), fixed rate entertainment allowances (Article 14 of Annex VII), fixed travel allowances (Article 15 of Annex VII) and the special allowances granted to accounting officers and administrators of imprest accounts (Article 75).

B-1 1 5 *Overtime*

Appropriations 2004	Amending budget No. 9	New amount
1 000		1 000

Remarks

This appropriation is intended to pay for overtime under the conditions laid down in the provisions referred to below.

Legal basis

Staff Regulations of officials of the European Communities, and in particular Article 56 thereof and Annex VI thereto.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-1 1 — STAFF IN ACTIVE EMPLOYMENT (*cont'd*)**B-1 1 7 *Supplementary services*****B-1 1 7 5 Translation and interpretation costs**

Appropriations 2004	Amending budget No. 9	New amount
65 000	- 22 750	42 250

Remarks

Agreement on administrative cooperation between the European Data-protection Supervisor and the other institution providing the service.

This appropriation is intended to cover all translation and interpretation costs and other associated costs.

B-1 1 7 8 Support for activities

Appropriations 2004	Amending budget No. 9	New amount
38 000		38 000

Remarks

This appropriation is intended to cover the global management costs payable to the institution providing general services such as administration of contracts, salaries and allowances, data-processing services, etc., on behalf of the European Data-protection Supervisor.

B-1 1 8 *Allowances and expenses in connection with officials entering and leaving the service and transfers*

Appropriations 2004	Amending budget No. 9	New amount
1 30 000		1 30 000

Remarks

Staff Regulations of officials of the European Communities.

This appropriation is intended to cover expenditure relating to recruitment procedures (Articles 27 to 31 and 33 and Annex III), travel expenses of officials (including members of their families) entering or leaving the service or on geographical redeployment (Articles 20 and 71 and Article 7 of Annex VII), allowances for staff obliged to change their place of residence on taking up their duties, terminating their service or being transferred to a new place of work (Articles 5 and 6 of Annex VII), removal expenses (Articles 20 and 71 and Article 9 of Annex VII), daily allowances for staff who can prove that they have been obliged to change their place of residence after taking up their duties (Articles 20 and 71 and Article 10 of Annex VII).

B-1 1 9 *Adjustments to salaries of officials and other servants*

Appropriations 2004	Amending budget No. 9	New amount
6 000		6 000

Remarks

Staff Regulations of officials of the European Communities.

This appropriation is intended to cover the impact of salary weighting (Articles 64 and 65 and Annex XI) and any salary adjustments agreed by the Council during the financial year (Article 65 and Annex XI).

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-1 2 — ALLOWANCES AND VARIOUS CONTRIBUTIONS IN CONNECTION WITH THE TERMINATION OF SERVICE

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-1 2	ALLOWANCES AND VARIOUS CONTRIBUTIONS IN CONNECTION WITH THE TERMINATION OF SERVICE			
B-1 2 1	<i>Allowances for staff assigned non-active status, retired in the interests of the service or dismissed</i>	p.m.		p.m.
	Article B-1 2 1 — Subtotal	p.m.		p.m.
B-1 2 3	<i>Insurance against sickness</i>	p.m.		p.m.
	Article B-1 2 3 — Subtotal	p.m.		p.m.
B-1 2 9	<i>Adjustments to the various allowances</i>	p.m.		p.m.
	Article B-1 2 9 — Subtotal	p.m.		p.m.
	CHAPTER B-1 2 — TOTAL	p.m.		p.m.

B-1 2 1 ***Allowances for staff assigned non-active status, retired in the interests of the service or dismissed***

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

Staff Regulations of officials of the European Communities, and in particular Articles 41 and 50 thereof and Annex IV thereto.

This appropriation is intended to cover the allowances payable to staff assigned non-active status or retired in the interests of the service.

B-1 2 3 ***Insurance against sickness***

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

Staff Regulations of officials of the European Communities, and in particular Article 72 thereof.

This appropriation is intended to cover the employer's contribution to the sickness insurance of the recipients of the allowances referred to in Article B-1 2 1.

B-1 2 9 ***Adjustments to the various allowances***

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

Staff Regulations of officials of the European Communities.

This appropriation is intended to cover the impact of the salary weighting applicable to the allowances referred to in Article B-1 2 1 (Articles 64 and 65) and the impact of any salary adjustments agreed on by the Council during the financial year (Article 65).

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-1 3 — MISSIONS AND DUTY TRAVEL

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-1 3	MISSIONS AND DUTY TRAVEL			
B-1 3 0	Mission expenses, travel expenses and incidental expenditure	18 000	– 6 000	12 000
	Article B-1 3 0 — Subtotal	18 000	– 6 000	12 000
	CHAPTER B-1 3 — TOTAL	18 000	– 6 000	12 000

B-1 3 0 Mission expenses, travel expenses and incidental expenditure

Appropriations 2004	Amending budget No. 9	New amount
18 000	– 6 000	12 000

Remarks

Staff Regulations of officials of the European Communities, and in particular Article 71 thereof and Articles 11 to 13 of Annex VII thereto.

This appropriation is intended to cover expenditure on transport costs, the payment of daily mission allowances and the ancillary or exceptional expenses incurred in the performance of a mission.

CHAPTER B-1 5 — GRADUATE TRAINEESHIPS AND EXCHANGES OF OFFICIALS

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-1 5	GRADUATE TRAINEESHIPS AND EXCHANGES OF OFFICIALS			
B-1 5 0	Cost of organising graduate traineeships within the institution and staff exchanges between the institution and the public sector in the Member States	p.m.	60 624	60 624
	Article B-1 5 0 — Subtotal	p.m.	60 624	60 624
	CHAPTER B-1 5 — TOTAL	p.m.	60 624	60 624

B-1 5 0 Cost of organising graduate traineeships within the institution and staff exchanges between the institution and the public sector in the Member States

Appropriations 2004	Amending budget No. 9	New amount
p.m.	60 624	60 624

Remarks

This appropriation is intended to cover an allowance, travel and mission expenses for trainees, and accident and sickness insurance during courses as well as expenditure arising from staff exchanges between the European Data-protection Supervisor, the public sector in the Member States as well as international organisations.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-1 6 — SOCIAL WELFARE

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-1 6	SOCIAL WELFARE			
B-1 6 0	Special assistance grants	p.m.		p.m.
	Article B-1 6 0 — Subtotal	p.m.		p.m.
B-1 6 4	Supplementary aid for the disabled			
B-1 6 4 0	Costs not reimbursed by the Joint Sickness Insurance Scheme and other specific interventions	p.m.		p.m.
	Article B-1 6 4 — Subtotal	p.m.		p.m.
	CHAPTER B-1 6 — TOTAL	p.m.		p.m.

B-1 6 0**Special assistance grants**

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

Staff Regulations of officials of the European Communities, and in particular Article 76 thereof.

This appropriation is intended to cover action taken in respect of officials and other servants in particularly difficult situations.

B-1 6 4**Supplementary aid for the disabled****B-1 6 4 0**

Costs not reimbursed by the Joint Sickness Insurance Scheme and other specific interventions

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

*Remarks**New item*

This appropriation is intended to cover, as part of an interinstitutional policy to assist the disabled, the following categories of disabled persons:

- officials and temporary staff in active employment,
- spouses of officials and temporary staff in active employment,
- all dependent children within the meaning of the Staff Regulations of officials of the European Communities.

It serves to reimburse, within the limits of the resources available under the budget and after any national entitlements in the country of residence or origin have been exhausted, duly substantiated non-medical expenditure acknowledged to be necessary as a result of the disability.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-1 7 — ENTERTAINMENT AND REPRESENTATION EXPENSES

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-1 7	ENTERTAINMENT AND REPRESENTATION EXPENSES			
B-1 7 0	Entertainment and representation expenses	1 000		1 000
	Article B-1 7 0 — Subtotal	1 000		1 000
	CHAPTER B-1 7 — TOTAL	1 000		1 000

B-1 7 0 Entertainment and representation expenses

Appropriations 2004	Amending budget No. 9	New amount
1 000		1 000

Remarks

This appropriation is intended to cover the cost of receptions, representation costs and the purchase of representational items.

CHAPTER B-1 8 — INTERINSTITUTIONAL COOPERATION

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-1 8	INTERINSTITUTIONAL COOPERATION			
B-1 8 6	Social contacts between members of staff	p.m.		p.m.
	Article B-1 8 6 — Subtotal	p.m.		p.m.
B-1 8 8	Recruitment costs	p.m.		p.m.
	Article B-1 8 8 — Subtotal	p.m.		p.m.
	CHAPTER B-1 8 — TOTAL	p.m.		p.m.

Remarks

The activities covered in this chapter are the subject of interinstitutional cooperation, involving consultation between the institutions and greater use of joint management arrangements in order to rationalise expenditure.

B-1 8 6 Social contacts between members of staff

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

This appropriation is intended to encourage and provide financial backing for schemes to promote social contacts between staff of different nationalities, for example subsidies to staff clubs, associations, cultural activities, etc., and to make a contribution to the cost of a permanent leisure centre (cultural and sports activities, etc.).

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-1 8 — INTERINSTITUTIONAL COOPERATION (*cont'd*)

B-1 8 8

Recruitment costs

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

*Remarks**New article*

This appropriation is intended to cover expenditure arising from the organisation of the competitions referred to in Article 3 of the Decision of the Secretaries-General and the travel and subsistence expenses of candidates attending recruitment interviews and medical examinations.

This appropriation also covers the costs of organising procedures for the selection of temporary staff, auxiliary staff and local staff.

In cases duly motivated by functional requirements and after consultation with the Office, it may be used for competitions organised by the institution itself.

Legal basis

Staff Regulations of officials of the European Communities, and in particular Articles 27 to 31 and 33 thereof and Annex III thereto.

Decision 2002/620/EC of the European Parliament, the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the European Ombudsman of 25 July 2002 establishing a European Communities Personnel Selection Office (OJ L 197, 26.7.2002, p. 53).

Decision 2002/621/EC of the Secretaries-General of the European Parliament, the Council and the Commission, the Registrar of the Court of Justice, the Secretaries-General of the Court of Auditors, the Economic and Social Committee and the Committee of the Regions, and the Representative of the European Ombudsman of 25 July 2002 on the organisation and operation of the European Communities Personnel Selection Office (OJ L 197, 26.7.2002, p. 56).

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

TITLE B-2**BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE**

Title Chapter	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-2 0	INVESTMENTS IN IMMOVABLE PROPERTY, RENTAL OF BUILDINGS AND ASSOCIATED COSTS	58 000	141 125	199 125
B-2 1	DATA PROCESSING AND TELECOMMUNICATIONS	56 000	120 000	176 000
B-2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS	51 000		51 000
B-2 3	CURRENT ADMINISTRATIVE EXPENDITURE	15 000		15 000
B-2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS	9 000		9 000
B-2 6	EXPENDITURE ON STUDIES, SURVEYS AND CONSULTATIONS	2 000		2 000
B-2 7	EXPENDITURE ON PUBLISHING AND INFORMATION	58 000	- 10 300	47 700
B-2 9	SUBSIDIES AND FINANCIAL CONTRIBUTIONS	p.m.		p.m.
	Title B-2 — Total	249 000	250 825	499 825

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

TITLE B-2

BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

CHAPTER B-2 0 — INVESTMENTS IN IMMOVABLE PROPERTY, RENTAL OF BUILDINGS AND ASSOCIATED COSTS

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-2 0	INVESTMENTS IN IMMOVABLE PROPERTY, RENTAL OF BUILDINGS AND ASSOCIATED COSTS			
B-2 0 0	<i>Rents, charges and buildings expenditure</i>	58 000	141 125	199 125
	<i>Article B-2 0 0 — Subtotal</i>	58 000	141 125	199 125
	CHAPTER B-2 0 — TOTAL	58 000	141 125	199 125

B-2 0 0***Rents, charges and buildings expenditure***

Appropriations 2004	Amending budget No. 9	New amount
58 000	141 125	199 125

Remarks

Agreement on administrative cooperation between the European Data-protection Supervisor and the other institution providing the offices.

This appropriation is intended to cover, on a flat-rate or pro rata basis, the rents and charges relating to insurance, water, electricity, heating, cleaning and maintenance, security and surveillance and other miscellaneous buildings expenditure, including expenditure associated with the conversion, repair and renovation of the offices in question.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-2 1 — DATA PROCESSING AND TELECOMMUNICATIONS

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-2 1	DATA PROCESSING AND TELECOMMUNICATIONS			
B-2 1 0	Equipment, operating costs and services relating to data processing	46 000	90 000	136 000
	Article B-2 1 0 — Subtotal	46 000	90 000	136 000
B-2 1 1	Equipment, installation costs and services relating to telecommunications	10 000	30 000	40 000
	Article B-2 1 1 — Subtotal	10 000	30 000	40 000
	CHAPTER B-2 1 — TOTAL	56 000	120 000	176 000

B-2 1 0 Equipment, operating costs and services relating to data processing

Appropriations 2004	Amending budget No. 9	New amount
46 000	90 000	136 000

Remarks

Agreement on administrative cooperation between the European Data-protection Supervisor and the other institution providing the equipment.

This appropriation is intended to cover expenditure on:

- the purchase, rental and maintenance of equipment and the development of software,
- assistance in connection with the operation and maintenance of data-processing systems,
- data-processing operations entrusted to third parties and other data-processing service expenditure.

B-2 1 1 Equipment, installation costs and services relating to telecommunications

Appropriations 2004	Amending budget No. 9	New amount
10 000	30 000	40 000

Remarks

Agreement on administrative cooperation between the European Data-protection Supervisor and the other institution providing the equipment.

This appropriation is intended to cover expenditure relating to the rental, upkeep and maintenance of telecommunications equipment and other telecommunications-related expenditure (transmission networks, telephone exchanges, telephones, mobile telephones and similar equipment, fax machines, telex machines, installation costs, etc.).

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-2 2 — MOVABLE PROPERTY AND ASSOCIATED COSTS

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-2 2	MOVABLE PROPERTY AND ASSOCIATED COSTS			
B-2 2 0	Technical equipment and installations	50 000		50 000
	Article B-2 2 0 — Subtotal	50 000		50 000
B-2 2 2	Vehicles	p.m.		p.m.
	Article B-2 2 2 — Subtotal	p.m.		p.m.
B-2 2 3	Documentation and library expenditure	1 000		1 000
	Article B-2 2 3 — Subtotal	1 000		1 000
	CHAPTER B-2 2 — TOTAL	51 000		51 000

B-2 2 0 **Technical equipment and installations**

Appropriations 2004	Amending budget No. 9	New amount
50 000		50 000

Remarks

Agreement on administrative cooperation between the European Data-protection Supervisor and the other institution providing the technical equipment and installations.

This appropriation is intended to cover expenditure, and in particular, on:

- equipment such as telephones, calculators, security, archives, etc.,
- office machines (typewriters, photocopiers, reader-printers, etc.),
- replacement and maintenance of technical installations,
- technical equipment,
- purchase and replacement of furniture,
- any other relevant items and associated costs.

B-2 2 2 **Vehicles**

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

Agreement on administrative cooperation between the European Data-protection Supervisor and the other institution providing the service.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-2 2 — MOVABLE PROPERTY AND ASSOCIATED COSTS (*cont'd*)**B-2 2 3** *Documentation and library expenditure*

Appropriations 2004	Amending budget No. 9	New amount
1 000		1 000

Remarks

This appropriation is intended to cover expenditure related to the library of the European Data-protection Supervisor and in particular:

- the costs of keeping the library stock up to date, subscriptions and translation as well as the purchase of library materials and their installation,
- subscriptions and renewals of subscriptions to newspapers, periodicals and news agencies and other associated costs,
- the cost, including equipment, of internal publications (brochures, studies, etc.) and communications (newsletters, videos, CD-ROMs, etc.).

CHAPTER B-2 3 — CURRENT ADMINISTRATIVE EXPENDITURE

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-2 3	CURRENT ADMINISTRATIVE EXPENDITURE			
B-2 3 0	<i>Current administrative expenditure</i>	15 000		15 000
	Article B-2 3 0 — Subtotal	15 000		15 000
	CHAPTER B-2 3 — TOTAL	15 000		15 000

B-2 3 0 *Current administrative expenditure*

Appropriations 2004	Amending budget No. 9	New amount
15 000		15 000

Remarks

Agreement on administrative cooperation between the European Data-protection Supervisor and the other institution providing the service.

This appropriation is intended to cover:

- the purchase of paper, envelopes, office supplies and reproduction of workshops (photocopying paper, paper for publishing and distribution by conventional or electronic means, office supplies, etc.),
- mail, postal charges, charges for delivery by a courier service, packages and distribution to the public at large,
- the telephone rental and the charges for communications by telephone, telegraph and telex, costs of electronic data transmission and other related installation costs,
- other current administrative expenditure (financial charges, legal costs, etc.).

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-2 5 — EXPENDITURE ON FORMAL AND OTHER MEETINGS

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-2 5	EXPENDITURE ON FORMAL AND OTHER MEETINGS			
B-2 5 0	Formal and other meetings in general	9 000		9 000
	Article B-2 5 0 — Subtotal	9 000		9 000
	CHAPTER B-2 5 — TOTAL	9 000		9 000

B-2 5 0 *Formal and other meetings in general*

Appropriations 2004	Amending budget No. 9	New amount
9 000		9 000

Remarks

Agreement on administrative cooperation between the European Data-protection Supervisor and the other institution providing the service.

This appropriation is intended to cover travel and subsistence allowances and other related costs for experts and other persons invited to take part in study groups or working meetings, together with recruitment costs (costs of advertising posts, invitations for candidates, etc.).

CHAPTER B-2 6 — EXPENDITURE ON STUDIES, SURVEYS AND CONSULTATIONS

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-2 6	EXPENDITURE ON STUDIES, SURVEYS AND CONSULTATIONS			
B-2 6 0	Limited consultations, studies and surveys	2 000		2 000
	Article B-2 6 0 — Subtotal	2 000		2 000
	CHAPTER B-2 6 — TOTAL	2 000		2 000

B-2 6 0 *Limited consultations, studies and surveys*

Appropriations 2004	Amending budget No. 9	New amount
2 000		2 000

Remarks

This appropriation is intended to cover the financing of studies and/or surveys contracted out to qualified experts and research institutes, as well as the publication costs of such studies and associated costs.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

CHAPTER B-2 7 — EXPENDITURE ON PUBLISHING AND INFORMATION

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-2 7	EXPENDITURE ON PUBLISHING AND INFORMATION			
B-2 7 0	Expenditure on publishing and information	58 000	– 10 300	47 700
	Article B-2 7 0 — Subtotal	58 000	– 10 300	47 700
	CHAPTER B-2 7 — TOTAL	58 000	– 10 300	47 700

B-2 7 0 Expenditure on publishing and information

Appropriations 2004	Amending budget No. 9	New amount
58 000	– 10 300	47 700

Remarks

This appropriation is intended to cover expenditure on publishing and information, and in particular:

- printing expenses for publications in the *Official Journal of the European Union*,
- the cost of printing and reproducing, in the official languages, various publications (annual report etc.),
- printed material (by traditional or electronic means) promoting information with regards to the European Data-protection Supervisor,
- any other expenses in connection with the institution's information policy (symposia, seminars, participation in public events, etc.).

CHAPTER B-2 9 — SUBSIDIES AND FINANCIAL CONTRIBUTIONS

Title Chapter Article Item	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-2 9	SUBSIDIES AND FINANCIAL CONTRIBUTIONS			
B-2 9 9	Other subsidies	p.m.		p.m.
	Article B-2 9 9 — Subtotal	p.m.		p.m.
	CHAPTER B-2 9 — TOTAL	p.m.		p.m.

B-2 9 9 Other subsidies

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

This appropriation is intended to cover expenditure (other than that in Article B-2 7 0) related to the European Data-protection Supervisor's visitors groups as well as expenditure with regards to publicity and measures to inform the general public (among the other opinion multipliers) of the aims, activities and the role of the European Data-protection Supervisor.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

TITLE B-10**OTHER EXPENDITURE**

Title Chapter	Heading	Appropriations 2004	Amending budget No. 9	New amount
B-10 0	PROVISIONAL APPROPRIATIONS	200 000	– 200 000	p.m.
B-10 1	CONTINGENCY RESERVE	p.m.		p.m.
	Title B-10 — Total	200 000	– 200 000	p.m.

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

TITLE B-10**OTHER EXPENDITURE****CHAPTER B-10 0 — PROVISIONAL APPROPRIATIONS**

Appropriations 2004	Amending budget No. 9	New amount
200 000	– 200 000	p.m.

Remarks

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1).

CHAPTER B-10 1 — CONTINGENCY RESERVE

Appropriations 2004	Amending budget No. 9	New amount
p.m.		p.m.

Remarks

This appropriation is intended to cover expenditure resulting from budgetary decisions taken in the course of the financial year (expenditure that cannot be estimated).