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II *Acts adopted under the EC Treaty/Euratom Treaty whose publication is not obligatory*

BUDGETS

European Parliament

2007/721/EC, Euratom:

★ **Final adoption of amending budget No 5 of the European Union for the financial year 2007** 1

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.

Figures for out-turn refer to all authorised appropriations, including budget appropriations, additional appropriations and earmarked revenue.

II

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is not obligatory)

BUDGETS

EUROPEAN PARLIAMENT

FINAL ADOPTION

of amending budget No 5 of the European Union for the financial year 2007

(2007/721/EC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

having regard to the Treaty establishing the European Community, and in particular Article 272(7) 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 on the Financial Regulation applicable to the general budget of the European Communities ⁽¹⁾,

having regard to the general budget of the European Union for the financial year 2007, as finally adopted on 14 December 2006,

having regard to the Interinstitutional Agreement of 17 May 2006 between the European Parliament, the Council and the Commission on budgetary discipline and sound financial management ⁽²⁾,

having regard to Preliminary draft amending budget No 5/2007 of the European Union for the financial year 2007, which the Commission presented on 21 June 2007,

having regard to Draft amending budget No 5/2007, which the Council established on 13 July 2007,

having regard to Rule 69 of and Annex IV to the European Parliament's Rules of Procedure,

having regard to the resolution adopted by Parliament on 5 September 2007,

⁽¹⁾ OJ L 248, 16.9.2002, p. 1. Regulation as amended by Regulation (EC, Euratom) No 1995/2006 (OJ L 390, 30.12.2006, p. 1).

⁽²⁾ OJ C 139, 14.6.2006, p. 1.

DECLARES:

Sole Article

The procedure under Article 272 of the Treaty establishing the European Community and Article 177 of the Treaty establishing the European Atomic Energy Community is complete and Amending Budget No 5 of the European Union for the financial year 2007 has been finally adopted.

Done at Strasbourg, 5 September 2007.

The President
H.-G. PÖTTERING

**FINAL ADOPTION OF AMENDING BUDGET No 5 OF THE EUROPEAN UNION
FOR THE 2007 FINANCIAL YEAR**

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A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2007 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 2007 ⁽¹⁾	Budget 2006 ⁽²⁾	Change (%)
1. Sustainable growth	44 837 060 205	35 865 973 075	+ 25,01
2. Preservation and management of natural resources	54 718 545 736	54 579 470 941	+ 0,25
3. Citizenship, freedom, security and justice	1 201 955 766	1 162 155 453	+ 3,42
4. The EU as a global partner	7 352 746 732	8 093 291 458	– 9,15
5. Administration	6 942 264 030	6 604 078 362	+ 5,12
6. Compensations	444 646 152	1 073 500 332	– 58,58
Total expenditure ⁽³⁾	115 497 218 621	107 378 469 621	+ 7,56

⁽¹⁾ AB No 1/2007 to 5/2007 included.
⁽²⁾ The figures in this column correspond to those in the 2006 budget (OJ L 78, 15.3.2006, p. 1) plus Amending Budgets No 1 to No 6/2006.
⁽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 2007 ⁽¹⁾	Budget 2006 ⁽²⁾	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 209 273 561	2 349 189 094	- 48,52
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 847 631 711	2 410 079 591	- 23,34
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)	260 940 125	92 730 000	+ 181,40
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	1 516 079 442	
Total revenue for Titles 3 to 9	3 317 845 397	6 368 078 127	- 47,90
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1 and 1 2)	16 532 900 000	14 888 900 000	+ 11,04
VAT own resources at the uniform rate (Tables 1 and 2, Chapter 1 3)	18 517 228 951	17 200 276 121	+ 7,66
Remainder to be financed by the additional resource (GNI own resources, Tables 3 and 4, Chapter 1 4)	77 129 244 273	68 921 215 373	+ 11,91
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom ⁽³⁾	112 179 373 224	101 010 391 494	+ 11,06
Total revenue ⁽⁴⁾	115 497 218 621	107 378 469 621	+ 7,56

⁽¹⁾ AB No 1/2007 to 5/2007 included.

⁽²⁾ The figures in this column correspond to those in the 2006 budget (OJ L 78, 15.3.2006, p. 1) plus Amending Budgets No 1 to No 6/2006.

⁽³⁾ The own resources for the 2007 budget are determined on the basis of the budget forecasts adopted at the 139th meeting of the Advisory Committee on Own Resources on 16 May 2007.

⁽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 gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base ⁽¹⁾	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 382 936 000	3 281 165 000	50	1 640 582 500	1 382 936 000	Bulgaria Czech Republic
Bulgaria	162 066 000	275 603 000	50	137 801 500	137 801 500	
Czech Republic	671 704 000	1 159 468 000	50	579 734 000	579 734 000	
Denmark	938 241 000	2 293 154 000	50	1 146 577 000	938 241 000	
Germany	10 072 673 000	23 873 467 000	50	11 936 733 500	10 072 673 000	Estonia Greece Spain
Estonia	85 284 000	144 132 000	50	72 066 000	72 066 000	
Greece	1 189 727 000	2 025 774 000	50	1 012 887 000	1 012 887 000	
Spain	6 349 693 000	10 156 984 000	50	5 078 492 000	5 078 492 000	
France	9 033 233 000	18 483 360 000	50	9 241 680 000	9 033 233 000	Ireland Cyprus Latvia
Ireland	843 388 000	1 606 304 000	50	803 152 000	803 152 000	
Italy	5 958 859 000	15 128 335 000	50	7 564 167 500	5 958 859 000	
Cyprus	121 771 000	148 649 000	50	74 324 500	74 324 500	
Latvia	105 115 000	188 114 000	50	94 057 000	94 057 000	Luxembourg Malta
Lithuania	120 604 000	260 443 000	50	130 221 500	120 604 000	
Luxembourg	167 345 000	298 231 000	50	149 115 500	149 115 500	
Hungary	383 594 000	926 134 000	50	463 067 000	383 594 000	
Malta	40 405 000	50 473 000	50	25 236 500	25 236 500	Poland Portugal Slovenia
Netherlands	2 685 802 000	5 500 597 000	50	2 750 298 500	2 685 802 000	
Austria	1 174 791 000	2 631 088 000	50	1 315 544 000	1 174 791 000	
Poland	1 453 429 000	2 834 857 000	50	1 417 428 500	1 417 428 500	
Portugal	940 278 000	1 528 028 000	50	764 014 000	764 014 000	Slovenia
Romania	478 940 000	1 136 040 000	50	568 020 000	478 940 000	
Slovenia	176 548 000	311 936 000	50	155 968 000	155 968 000	
Slovakia	226 168 000	508 674 000	50	254 337 000	226 168 000	
Finland	758 686 000	1 755 376 000	50	877 688 000	758 686 000	
Sweden	1 433 331 000	3 322 026 000	50	1 661 013 000	1 433 331 000	
United Kingdom	10 178 922 000	20 577 468 000	50	10 288 734 000	10 178 922 000	
Total	57 133 533 000	120 405 880 000		60 202 940 000	55 191 056 500	

⁽¹⁾ The base to be used does not exceed 50 % of GNI.

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

Uniform rate (%) = maximum call rate – frozen rate

A. The maximum call rate is set at 0,50 % for 2007.

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 = 10 072 673 000 / (55 191 056 500 – 10 178 922 000) × 1/4 × 5 331 368 973
= 298 259 219

(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 = (5 331 368 973 – (298 259 219 + 79 528 563 + 34 786 421 + 42 441 980)) / (55 191 056 500 – (10 178 922 000 + 10 072 673 000 + 2 685 802 000 + 1 174 791 000 + 1 433 331 000))

Frozen rate = 0,164488594287511 %

Uniform rate:

0,5 % – 0,164488594287511 % = 0,335511405712489 %

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	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	1 382 936 000	0,50	0,335511406	463 990 801
Bulgaria	137 801 500	0,50	0,335511406	46 233 975
Czech Republic	579 734 000	0,50	0,335511406	194 507 369
Denmark	938 241 000	0,50	0,335511406	314 790 557
Germany	10 072 673 000	0,50	0,335511406	3 379 496 678
Estonia	72 066 000	0,50	0,335511406	24 178 965
Greece	1 012 887 000	0,50	0,335511406	339 835 141
Spain	5 078 492 000	0,50	0,335511406	1 703 891 990
France	9 033 233 000	0,50	0,335511406	3 030 752 702
Ireland	803 152 000	0,50	0,335511406	269 466 657
Italy	5 958 859 000	0,50	0,335511406	1 999 265 160
Cyprus	74 324 500	0,50	0,335511406	24 936 717
Latvia	94 057 000	0,50	0,335511406	31 557 196
Lithuania	120 604 000	0,50	0,335511406	40 464 018
Luxembourg	149 115 500	0,50	0,335511406	50 029 951
Hungary	383 594 000	0,50	0,335511406	128 700 162
Malta	25 236 500	0,50	0,335511406	8 467 134
Netherlands	2 685 802 000	0,50	0,335511406	901 117 204
Austria	1 174 791 000	0,50	0,335511406	394 155 780
Poland	1 417 428 500	0,50	0,335511406	475 563 429
Portugal	764 014 000	0,50	0,335511406	256 335 411
Romania	478 940 000	0,50	0,335511406	160 689 833
Slovenia	155 968 000	0,50	0,335511406	52 329 043
Slovakia	226 168 000	0,50	0,335511406	75 881 944
Finland	758 686 000	0,50	0,335511406	254 547 806
Sweden	1 433 331 000	0,50	0,335511406	480 898 899
United Kingdom	10 178 922 000	0,50	0,335511406	3 415 144 429
Total	55 191 056 500			18 517 228 951

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 gross national income	Uniform rate of 'additional base', own resources	'Additional base' own resources at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	3 281 165 000	0,6405771 ⁽¹⁾	2 101 839 020
Bulgaria	275 603 000		176 544 959
Czech Republic	1 159 468 000		742 728 599
Denmark	2 293 154 000		1 468 941 841
Germany	23 873 467 000		15 292 795 236
Estonia	144 132 000		92 327 652
Greece	2 025 774 000		1 297 664 347
Spain	10 156 984 000		6 506 330 920
France	18 483 360 000		11 840 016 355
Ireland	1 606 304 000		1 028 961 489
Italy	15 128 335 000		9 690 864 314
Cyprus	148 649 000		95 221 139
Latvia	188 114 000		120 501 513
Lithuania	260 443 000		166 833 810
Luxembourg	298 231 000		191 039 936
Hungary	926 134 000		593 260 192
Malta	50 473 000		32 331 846
Netherlands	5 500 597 000		3 523 556 239
Austria	2 631 088 000		1 685 414 608
Poland	2 834 857 000		1 815 944 354
Portugal	1 528 028 000		978 819 679
Romania	1 136 040 000		727 721 160
Slovenia	311 936 000		199 819 045
Slovakia	508 674 000		325 844 894
Finland	1 755 376 000		1 124 453 592
Sweden	3 322 026 000		2 128 013 639
United Kingdom	20 577 468 000		13 181 453 895
Total	120 405 880 000		77 129 244 273

⁽¹⁾ Calculation of rate: $(77\,129\,244\,273) / (120\,405\,880\,000) = 0,64057705714206 \%$.

TABLE 4.1

Correction of budgetary imbalances for the United Kingdom for 2006 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	17,6888	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	8,6868	
3. (1) – (2)	9,0020	
4. Total allocated expenditure		96 930 892 220
5. Pre-accession expenditure (PAE) ⁽²⁾		1 837 927 773
6. PAE-adjusted total allocated expenditure = (4) – (5)		95 092 964 446
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 649 772 605
8. United Kingdom's advantage ⁽³⁾		339 974 729
9. Basic compensation for the United Kingdom = (7) – (8)		5 309 797 876
10. Windfall gains deriving from traditional own resources ⁽⁴⁾		– 21 571 097
11. Correction for the United Kingdom = (9) – (10)		5 331 368 973

⁽¹⁾ Rounded percentages.
⁽²⁾ The amount of pre-accession expenditure (PAE) corresponds to payments made to the 10 new Member States (which joined the EU on 1 May 2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for 2004 and 2005. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.
⁽³⁾ The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.
⁽⁴⁾ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 4.2

Correction of budgetary imbalances for the United Kingdom for 2003 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 3 5)

Description	Coefficient ⁽¹⁾ (%)	Amount
1. United Kingdom's share (in %) of total notional non-capped VAT bases	18,4058	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	7,5941	
3. (1) – (2)	10,8117	
4. Total allocated expenditure		81 204 065 722
5. Pre-accession expenditure (PAE) ⁽²⁾		0
6. PAE-adjusted total allocated expenditure = (4) – (5)		81 204 065 722
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 794 476 156
8. United Kingdom's advantage ⁽³⁾		489 158 724
9. Basic compensation for the United Kingdom = (7) – (8)		5 305 317 431
10. Windfall gains deriving from traditional own resources ⁽⁴⁾		20 223 422
11. Correction for the United Kingdom = (9) – (10)		5 285 094 010

⁽¹⁾ Rounded percentages.

⁽²⁾ The amount of pre-accession expenditure (PAE) is nil for the 2003 UK correction.

⁽³⁾ The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

⁽⁴⁾ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

Note:

The difference of – € 106 465 028 between the definitive amount of the 2003 UK correction (€ 5 285 094 010, as calculated above) and the previously budgeted amount of the 2003 UK correction (€ 5 391 559 038, entered in the AB 8/2004) is financed in chapter 3 5 of the AB 5/2007. This impact is the so-called 'direct effect' of the UK correction. A supplementary adjustment, to take into account the so-called 'indirect effect' of the UK correction on the uniform rate of call of the VAT-based own resource, is also financed in chapter 3 5 of the AB 5/2007. This 'indirect effect' corresponds to a payment of € 22 443 975 to the United Kingdom, so that the total amount entered in chapter 3 5 of the AB 5/2007 is a payment of € 84 021 053 from the United Kingdom (= – € 106 465 028 + € 22 443 975).

TABLE 5.1

Calculation of the financing of the correction 2006 for the United Kingdom amounting to EUR – 5 331 368 973 (Chapter 1 5)

Member State	Percentage share of GNI base	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	2,73	3,29	5,09		1,35	4,64	247 212 185
Bulgaria	0,23	0,28	0,43		0,11	0,39	20 764 704
Czech Republic	0,96	1,16	1,80		0,48	1,64	87 357 575
Denmark	1,90	2,30	3,56		0,94	3,24	172 772 662
Germany	19,83	23,91	0,00	– 17,94	0,00	5,98	318 742 577
Estonia	0,12	0,14	0,22		0,06	0,20	10 859 310
Greece	1,68	2,03	3,14		0,83	2,86	152 627 502
Spain	8,44	10,17	15,75		4,18	14,35	765 255 697
France	15,35	18,52	28,66		7,61	26,12	1 392 588 247
Ireland	1,33	1,61	2,49		0,66	2,27	121 023 454
Italy	12,56	15,15	23,45		6,22	21,38	1 139 811 242
Cyprus	0,12	0,15	0,23		0,06	0,21	11 199 633
Latvia	0,16	0,19	0,29		0,08	0,27	14 173 037
Lithuania	0,22	0,26	0,40		0,11	0,37	19 622 507
Luxembourg	0,25	0,30	0,46		0,12	0,42	22 469 561
Hungary	0,77	0,93	1,44		0,38	1,31	69 777 536
Malta	0,04	0,05	0,08		0,02	0,07	3 802 778
Netherlands	4,57	5,51	0,00	– 4,13	0,00	1,38	73 440 295
Austria	2,19	2,64	0,00	– 1,98	0,00	0,66	35 128 529
Poland	2,35	2,84	4,40		1,17	4,01	213 586 087
Portugal	1,27	1,53	2,37		0,63	2,16	115 125 921
Romania	0,94	1,14	1,76		0,47	1,61	85 592 444
Slovenia	0,26	0,31	0,48		0,13	0,44	23 502 134
Slovakia	0,42	0,51	0,79		0,21	0,72	38 324 928
Finland	1,46	1,76	2,72		0,72	2,48	132 254 957
Sweden	2,76	3,33	0,00	– 2,50	0,00	0,83	44 353 471
United Kingdom	17,09	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	– 26,54	26,54	100,00	5 331 368 973

The calculations are made to 15 decimal places.

TABLE 5.2

Financing of the definitive 2003 United Kingdom correction (chapter 3 5)

Member State	Amount
	(1)
Belgium	– 14 753 654
Bulgaria	—
Czech Republic	– 1 608 121
Denmark	– 10 006 747
Germany	– 24 550 127
Estonia	315 538
Greece	– 6 785 714
Spain	– 13 511 113
France	– 65 707 572
Ireland	– 1 378 521
Italy	23 366 998
Cyprus	– 425 975
Latvia	874 764
Lithuania	518 395
Luxembourg	– 1 256 235
Hungary	5 476 350
Malta	– 236 695
Netherlands	18 967 817
Austria	7 874 336
Poland	989 400
Portugal	– 1 251 826
Romania	—
Slovenia	– 870 400
Slovakia	2 510 865
Finland	– 218 910
Sweden	– 2 353 906
United Kingdom	84 021 053
Total	0

TABLE 6
Summary of financing ⁽¹⁾ of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)					VAT and GNI-based own resources, including UK correction payments					Total own resources ⁽²⁾
	Net agricultural duties (75 %)	Net sugar and isoglucose levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	p.m. Collection costs (25 % of gross TOR)	VAT own resources	GNI own resources	United Kingdom corrections (years 2003 + 2006)	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9) = (6) + (7) + (8)	(10)	(11) = (4) + (9)
Belgium	16 200 000	- 4 900 000	1 580 900 000	1 592 200 000	530 733 334	463 990 801	2 101 839 020	232 458 531	2 798 288 352	2,93	4 390 488 352
Bulgaria	8 900 000	0	40 700 000	49 600 000	16 533 334	46 233 975	176 544 959	20 764 704	243 543 638	0,25	293 143 638
Czech Republic	5 900 000	8 000 000	186 900 000	200 800 000	66 933 334	194 507 369	742 728 599	85 749 454	1 022 985 422	1,07	1 223 785 422
Denmark	36 100 000	- 2 600 000	286 700 000	320 200 000	106 733 333	314 790 557	1 468 941 841	162 765 915	1 946 498 313	2,04	2 266 698 313
Germany	195 600 000	- 22 000 000	3 034 600 000	3 208 200 000	1 069 399 996	3 379 496 678	15 292 795 236	294 192 450	18 966 484 364	19,83	22 174 684 364
Estonia	800 000	17 100 000	22 600 000	40 500 000	13 500 000	24 178 965	92 327 652	11 174 848	127 681 465	0,13	168 181 465
Greece	9 700 000	- 900 000	220 700 000	229 500 000	76 500 000	339 835 141	1 297 664 347	145 841 788	1 783 341 276	1,86	2 012 841 276
Spain	51 900 000	- 1 300 000	1 247 400 000	1 298 000 000	432 666 667	1 703 891 990	6 506 330 920	751 744 584	8 961 967 494	9,37	10 259 967 494
France	111 300 000	- 20 600 000	1 269 700 000	1 360 400 000	453 466 667	3 030 752 702	11 840 016 355	1 326 880 675	16 197 649 732	16,93	17 558 049 732
Ireland	700 000	- 500 000	216 800 000	217 000 000	72 333 333	269 466 657	1 028 961 489	119 644 933	1 418 073 079	1,48	1 635 073 079
Italy	153 400 000	- 7 100 000	1 505 600 000	1 651 900 000	550 633 333	1 999 265 160	9 690 864 314	1 163 178 240	12 853 307 714	13,44	14 505 207 714
Cyprus	3 800 000	7 500 000	30 500 000	41 800 000	13 933 334	24 936 717	95 221 139	10 773 658	130 931 514	0,14	172 731 514
Latvia	1 100 000	1 600 000	24 200 000	26 900 000	8 966 667	31 557 196	120 501 513	15 047 801	167 106 510	0,17	194 006 510
Lithuania	2 200 000	0	41 300 000	43 500 000	14 500 000	40 464 018	166 833 810	20 140 902	227 438 730	0,24	270 938 730
Luxembourg	600 000	0	20 300 000	20 900 000	6 966 667	50 029 951	191 039 936	21 213 326	262 283 213	0,27	283 183 213
Hungary	4 300 000	- 100 000	114 800 000	119 000 000	39 666 667	128 700 162	593 260 192	75 253 886	797 214 240	0,83	916 214 240
Malta	1 200 000	500 000	10 100 000	11 800 000	3 933 334	8 467 134	32 331 846	3 566 083	44 365 063	0,05	56 165 063
Netherlands	263 900 000	- 5 000 000	1 506 600 000	1 765 500 000	588 500 000	901 117 204	3 523 556 239	92 408 112	4 517 081 555	4,72	6 282 581 555
Austria	3 900 000	- 2 000 000	257 200 000	259 100 000	86 366 667	394 155 780	1 685 414 608	43 002 865	2 122 573 253	2,22	2 381 673 253
Poland	41 300 000	- 2 800 000	266 300 000	304 800 000	101 600 000	475 563 429	1 815 944 354	214 575 487	2 506 083 270	2,62	2 810 883 270
Portugal	24 700 000	- 200 000	95 900 000	120 400 000	40 133 333	256 335 411	978 819 679	113 874 095	1 349 029 185	1,41	1 469 429 185
Romania	26 500 000	0	134 300 000	160 800 000	53 600 000	160 689 833	727 721 160	85 592 444	974 003 437	1,02	1 134 803 437
Slovenia	300 000	- 200 000	37 800 000	37 900 000	12 633 333	52 329 043	199 819 045	22 631 734	274 779 822	0,29	312 679 822
Slovakia	1 300 000	2 500 000	65 700 000	69 500 000	23 166 667	75 881 944	325 844 894	40 835 793	442 562 631	0,46	512 062 631
Finland	6 600 000	- 400 000	134 800 000	141 000 000	47 000 000	254 547 806	1 124 453 592	132 036 047	1 511 037 445	1,58	1 652 037 445
Sweden	17 500 000	- 1 000 000	406 100 000	422 600 000	140 866 667	480 898 899	2 128 013 639	41 999 565	2 650 912 103	2,77	3 073 512 103
United Kingdom	497 100 000	- 3 300 000	2 325 300 000	2 819 100 000	939 700 000	3 415 144 429	13 181 453 895	- 5 247 347 920	11 349 250 404	11,87	14 168 350 404
Total	1 486 800 000	- 37 700 000	15 083 800 000	16 532 900 000	5 510 966 667	18 517 228 951	77 129 244 273	0	95 646 473 224	100,00	112 179 373 224

⁽¹⁾ p.m. (own resources + other revenue = total revenue = total expenditure); (112 179 373 224 + 3 317 845 397 = 115 497 218 621 = 115 497 218 621).
⁽²⁾ Total own resources as percentage of GNI: (112 179 373 224) / (12 040 588 000 000) = 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 2007	Amending budget No 5	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)	1 486 700 000	100 000	1 486 800 000
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)	533 100 000	– 570 800 000	– 37 700 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(B) OF DECISION 2000/597/EC, EURATOM	15 287 900 000	– 204 100 000	15 083 800 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2000/597/EC, EURATOM	17 827 409 252	689 819 699	18 517 228 951
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM	77 305 204 097	– 175 959 824	77 129 244 273
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
Title 1 — Total		112 440 313 349	– 260 940 125	112 179 373 224

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)

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	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)			
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)	1 486 700 000	100 000	1 486 800 000
	Article 1 0 0 — Subtotal	1 486 700 000	100 000	1 486 800 000
	Chapter 1 0 — Total	1 486 700 000	100 000	1 486 800 000

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 2007	Amending budget No 5	New amount
1 486 700 000	100 000	1 486 800 000

Remarks

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 are net figures (without collection costs).

Legal basis

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.

CHAPTER 10 — AGRICULTURAL DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE EUROPEAN COMMUNITIES IN RESPECT OF TRADE WITH NON-MEMBER COUNTRIES UNDER THE COMMON AGRICULTURAL POLICY (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM) (cont'd)

1 0 0 (cont'd)

1 0 0 0 (cont'd)

Member State	Budget 2007	Amending budget No 5	New amount
Belgium	13 200 000	3 000 000	16 200 000
Bulgaria	8 600 000	300 000	8 900 000
Czech Republic	6 700 000	– 800 000	5 900 000
Denmark	38 600 000	– 2 500 000	36 100 000
Germany	239 500 000	– 43 900 000	195 600 000
Estonia	800 000	—	800 000
Greece	10 000 000	– 300 000	9 700 000
Spain	69 400 000	– 17 500 000	51 900 000
France	112 800 000	– 1 500 000	111 300 000
Ireland	500 000	200 000	700 000
Italy	108 700 000	44 700 000	153 400 000
Cyprus	5 500 000	– 1 700 000	3 800 000
Latvia	1 400 000	– 300 000	1 100 000
Lithuania	2 400 000	– 200 000	2 200 000
Luxembourg	400 000	200 000	600 000
Hungary	4 900 000	– 600 000	4 300 000
Malta	1 800 000	– 600 000	1 200 000
Netherlands	272 300 000	– 8 400 000	263 900 000
Austria	4 900 000	– 1 000 000	3 900 000
Poland	41 300 000	—	41 300 000
Portugal	20 900 000	3 800 000	24 700 000
Romania	23 300 000	3 200 000	26 500 000
Slovenia	100 000	200 000	300 000
Slovakia	1 400 000	– 100 000	1 300 000
Finland	6 900 000	– 300 000	6 600 000
Sweden	18 300 000	– 800 000	17 500 000
United Kingdom	472 100 000	25 000 000	497 100 000
Item 1 0 0 0 — Total	1 486 700 000	100 000	1 486 800 000

CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM)

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
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)			
1 1 0	Sugar production levies	92 325 000	– 167 443 669	– 75 118 669
	Article 1 1 0 — Subtotal	92 325 000	– 167 443 669	– 75 118 669
1 1 1	Sugar storage levies	p.m.	28 325 000	28 325 000
	Article 1 1 1 — Subtotal	p.m.	28 325 000	28 325 000
1 1 2	Isoglucose production levies	1 725 000	– 1 976 471	– 251 471
	Article 1 1 2 — Subtotal	1 725 000	– 1 976 471	– 251 471
1 1 3	Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production	p.m.		p.m.
	Article 1 1 3 — Subtotal	p.m.		p.m.
1 1 4	Charges levied on substituted C sugar and C isoglucose	p.m.		p.m.
	Article 1 1 4 — Subtotal	p.m.		p.m.
1 1 5	Production levy for inulin syrup	1 050 000	– 1 754 860	– 704 860
	Article 1 1 5 — Subtotal	1 050 000	– 1 754 860	– 704 860
1 1 6	Additional levies provided for in Regulation (EEC) No 1107/88	p.m.		p.m.
	Article 1 1 6 — Subtotal	p.m.		p.m.
1 1 7	Production charge	p.m.		p.m.
	Article 1 1 7 — Subtotal	p.m.		p.m.
1 1 8	One-off amounts on additional sugar quota and supplementary isoglucose quota	438 000 000	– 427 950 000	10 050 000
	Article 1 1 8 — Subtotal	438 000 000	– 427 950 000	10 050 000
1 1 9	Surplus amount	p.m.		p.m.
	Article 1 1 9 — Subtotal	p.m.		p.m.
	Chapter 11 — Total	533 100 000	– 570 800 000	– 37 700 000

1 1 0

Sugar production levies

Budget 2007	Amending budget No 5	New amount
92 325 000	– 167 443 669	– 75 118 669

Remarks

Under the common organisation of the market in the sugar sector, sugar producers pay basic and B production levies to cover market support expenditure.

However, the application of a ceiling to the levies as provided for in Article 15 of Regulation (EC) No 1260/2001 may lead to their not fully covering the estimated total loss due to the existence of an exportable surplus calculated in accordance with paragraphs 1 and 2 of the said Article. The complementary levy referred to in Article 1 1 6 of this chapter will then have to be paid by sugar producers in accordance with Article 16 of Regulation (EC) No 1260/2001.

Forecasts are net figures (without collection costs).

CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM) (cont'd)

110 (cont'd)

Legal basis

Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1), as last amended by Regulation (EC) No 318/2006 (OJ L 58, 28.2.2006, p. 1).

Member State	Budget 2007	Amending budget No 5	New amount
Belgium	4 550 000	– 8 704 110	– 4 154 110
Bulgaria	—	—	—
Czech Republic	2 175 000	– 2 725 000	– 550 000
Denmark	2 400 000	– 5 000 000	– 2 600 000
Germany	19 350 000	– 41 336 457	– 21 986 457
Estonia	—	—	—
Greece	1 675 000	– 2 570 844	– 895 844
Spain	4 900 000	– 6 151 741	– 1 251 741
France	19 825 000	– 40 415 983	– 20 590 983
Ireland	1 025 000	– 1 525 000	– 500 000
Italy	8 350 000	– 15 443 244	– 7 093 244
Cyprus	—	—	—
Latvia	325 000	– 375 000	– 50 000
Lithuania	500 000	– 500 000	0
Luxembourg	—	—	—
Hungary	1 850 000	– 1 891 136	– 41 136
Malta	—	—	—
Netherlands	4 850 000	– 9 844 334	– 4 994 334
Austria	2 150 000	– 4 150 000	– 2 000 000
Poland	8 250 000	– 11 038 930	– 2 788 930
Portugal	425 000	– 621 028	– 196 028
Romania	—	—	—
Slovenia	225 000	– 425 000	– 200 000
Slovakia	1 075 000	– 1 626 310	– 551 310
Finland	750 000	– 1 146 367	– 396 367
Sweden	1 850 000	– 2 850 000	– 1 000 000
United Kingdom	5 825 000	– 9 103 185	– 3 278 185
<i>Article 110 — Total</i>	92 325 000	– 167 443 669	– 75 118 669

CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM) (cont'd)

111

Sugar storage levies

Budget 2007	Amending budget No 5	New amount
p.m.	28 325 000	28 325 000

Remarks

This article is intended for recording the income charged by new Member States in the event of non elimination of sugar stocks considered surplus within the meaning of Commission Regulation (EC) No 60/2004 of 14 January 2004 laying down transitional measures in the sugar sector by reason of the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia (OJ L 9, 15.1.2004, p. 8).

It is also intended to record revenue from the outstanding sugar storage levies as Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1) abolished the storage levy.

This article also covers the amounts due pursuant to Article 5 of Commission Regulation (EEC) No 65/82 of 13 January 1982 laying down detailed rules for carrying forward sugar to the following marketing year (OJ L 9, 14.1.1982, p. 14) when the obligation to store sugar carried forward is not complied with and the amounts due according to Council Regulation (EEC) No 1789/81 laying down general rules concerning the system of minimum stocks in the sugar sector (OJ L 177, 1.7.1981, p. 39) when the general rules concerning the system of minimum stocks in the sugar sector are not complied with.

Forecasts are net figures (without collection costs).

Member State	Budget 2007	Amending budget No 5	New amount
Belgium	p.m.	—	p.m.
Bulgaria	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	p.m.	17 100 000	17 100 000
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Ireland	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	p.m.	7 500 000	7 500 000
Latvia	p.m.	1 650 000	1 650 000
Lithuania	p.m.	—	p.m.
Luxembourg	—	—	—
Hungary	p.m.	—	p.m.
Malta	p.m.	500 000	500 000
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Romania	p.m.	—	p.m.
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	1 575 000	1 575 000
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
<i>Article 111 — Total</i>	p.m.	28 325 000	28 325 000

CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM) (cont'd)

112

Isoglucose production levies

Budget 2007	Amending budget No 5	New amount
1 725 000	– 1 976 471	– 251 471

Remarks

The common organisation of the markets in sugar provides that isoglucose-production undertakings pay basic and B production levies intended to cover market support expenditure.

However, the application of a ceiling to the levies as provided for in Article 15 of Regulation (EC) No 1260/2001 may lead to their not fully covering the estimated total loss due to the existence of an exportable surplus calculated in accordance with paragraphs 1 and 2 of the said Article. The complementary levy referred to in Article 11 6 of this chapter will then have to be paid by isoglucose producers in accordance with Article 16 of Regulation (EC) No 1260/2001.

Forecasts are net figures (without collection costs).

Legal basis

Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1), as last amended by Regulation (EC) No 318/2006 (OJ L 58, 28.2.2006, p. 1).

Member State	Budget 2007	Amending budget No 5	New amount
Belgium	300 000	– 341 556	– 41 556
Bulgaria	—	—	—
Czech Republic	—	—	—
Denmark	—	—	—
Germany	225 000	– 238 543	– 13 543
Estonia	—	—	—
Greece	150 000	– 154 156	– 4 156
Spain	225 000	– 273 259	– 48 259
France	75 000	– 84 017	– 9 017
Ireland	—	—	—
Italy	75 000	– 81 756	– 6 756
Cyprus	—	—	—
Latvia	—	—	—
Lithuania	—	—	—
Luxembourg	—	—	—
Hungary	375 000	– 433 864	– 58 864
Malta	—	—	—
Netherlands	p.m.	– 5 140	– 5 140
Austria	—	—	—
Poland	p.m.	– 11 070	– 11 070
Portugal	p.m.	– 3 972	– 3 972
Romania	—	—	—
Slovenia	—	—	—
Slovakia	150 000	– 173 690	– 23 690
Finland	75 000	– 78 633	– 3 633
Sweden	—	—	—
United Kingdom	75 000	– 96 815	– 21 815
<i>Article 11 2 — Total</i>	1 725 000	– 1 976 471	– 251 471

CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM) (cont'd)

1 1 5

Production levy for inulin syrup

Budget 2007	Amending budget No 5	New amount
1 050 000	– 1 754 860	– 704 860

Remarks

Continuation of the existing production quota arrangements for sugar requires that similar arrangements be applied to the production of inulin syrup, a direct substitute for isoglucose and liquid sugar, to prevent this product from disturbing a market which, because of the surplus, could further increase the export costs of sugar and isoglucose producers alone.

The common organisation of the market in sugar provides that inulin syrup producers pay basic and B production levies and where necessary the additional levy covering market support expenditure.

Forecasts are net figures (without collection costs).

Legal basis

Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1), as last amended by Commission Regulation (EC) No 318/2006 (OJ L 58, 28.2.2006, p. 1).

Member State	Budget 2007	Amending budget No 5	New amount
Belgium	750 000	– 1 454 334	– 704 334
Bulgaria	—	—	—
Czech Republic	—	—	—
Denmark	—	—	—
Germany	—	—	—
Estonia	—	—	—
Greece	—	—	—
Spain	—	—	—
France	75 000	– 75 000	p.m.
Ireland	—	—	—
Italy	—	—	—
Cyprus	—	—	—
Latvia	—	—	—
Lithuania	—	—	—
Luxembourg	—	—	—
Hungary	—	—	—
Malta	—	—	—
Netherlands	225 000	– 225 526	– 526
Austria	—	—	—
Poland	—	—	—
Portugal	—	—	—
Romania	—	—	—
Slovenia	—	—	—
Slovakia	—	—	—
Finland	—	—	—
Sweden	—	—	—
United Kingdom	—	—	—
<i>Article 1 1 5 — Total</i>	1 050 000	– 1 754 860	– 704 860

CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2000/597/EC, EURATOM) (cont'd)

118

One-off amounts on additional sugar quota and supplementary isoglucose quota

Budget 2007	Amending budget No 5	New amount
438 000 000	– 427 950 000	10 050 000

Remarks

A one-off amount is levied on additional sugar quota or supplementary isoglucose quota which have been allocated to undertakings in accordance with Articles 8 and 9 (2) and (3) of Council Regulation (EC) No 318/2006.

Forecasts are net figures (without collection costs).

Legal basis

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), as last amended by Regulation (EC) No 2011/2006 (OJ L 384, 29.12.2006, p. 1).

Member State	Budget 2007	Amending budget No 5	New amount
Belgium	24 900 000	– 24 900 000	p.m.
Bulgaria	—	—	—
Czech Republic	8 025 000	525 000	8 550 000
Denmark	12 600 000	– 12 600 000	p.m.
Germany	95 025 000	– 95 025 000	p.m.
Estonia	—	—	—
Greece	3 975 000	– 3 975 000	p.m.
Spain	3 975 000	– 3 975 000	p.m.
France	140 025 000	– 140 025 000	p.m.
Ireland	3 975 000	– 3 975 000	p.m.
Italy	3 975 000	– 3 975 000	p.m.
Cyprus	—	—	—
Latvia	3 975 000	– 3 975 000	p.m.
Lithuania	3 600 000	– 3 600 000	p.m.
Luxembourg	—	—	—
Hungary	3 975 000	– 3 975 000	p.m.
Malta	—	—	—
Netherlands	26 625 000	– 26 625 000	p.m.
Austria	7 350 000	– 7 350 000	p.m.
Poland	40 050 000	– 40 050 000	p.m.
Portugal	3 975 000	– 3 975 000	p.m.
Romania	—	—	—
Slovenia	3 975 000	– 3 975 000	p.m.
Slovakia	3 975 000	– 2 475 000	1 500 000
Finland	3 975 000	– 3 975 000	p.m.
Sweden	7 050 000	– 7 050 000	p.m.
United Kingdom	33 000 000	– 33 000 000	p.m.
<i>Article 118 — Total</i>	438 000 000	– 427 950 000	10 050 000

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

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(b) OF DECISION 2000/597/EC, EURATOM			
1 2 0	<i>Customs duties and other duties referred to in Article 2(1)(b) of Decision 2000/597/EC, Euratom</i>	15 287 900 000	– 204 100 000	15 083 800 000
	<i>Article 1 2 0 — Subtotal</i>	15 287 900 000	– 204 100 000	15 083 800 000
	Chapter 1 2 — Total	15 287 900 000	– 204 100 000	15 083 800 000

1 2 0 *Customs duties and other duties referred to in Article 2(1)(b) of Decision 2000/597/EC, Euratom*

Budget 2007	Amending budget No 5	New amount
15 287 900 000	– 204 100 000	15 083 800 000

Remarks

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 are net figures (without collection costs).

Legal basis

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.

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

1 2 0 (*cont'd*)

Member State	Budget 2007	Amending budget No 5	New amount
Belgium	1 546 300 000	34 600 000	1 580 900 000
Bulgaria	83 500 000	– 42 800 000	40 700 000
Czech Republic	187 200 000	– 300 000	186 900 000
Denmark	293 100 000	– 6 400 000	286 700 000
Germany	2 820 400 000	214 200 000	3 034 600 000
Estonia	23 100 000	– 500 000	22 600 000
Greece	220 300 000	400 000	220 700 000
Spain	1 484 600 000	– 237 200 000	1 247 400 000
France	1 217 800 000	51 900 000	1 269 700 000
Ireland	233 200 000	– 16 400 000	216 800 000
Italy	1 503 200 000	2 400 000	1 505 600 000
Cyprus	37 100 000	– 6 600 000	30 500 000
Latvia	31 900 000	– 7 700 000	24 200 000
Lithuania	46 300 000	– 5 000 000	41 300 000
Luxembourg	18 700 000	1 600 000	20 300 000
Hungary	128 500 000	– 13 700 000	114 800 000
Malta	11 400 000	– 1 300 000	10 100 000
Netherlands	1 530 200 000	– 23 600 000	1 506 600 000
Austria	183 800 000	73 400 000	257 200 000
Poland	246 500 000	19 800 000	266 300 000
Portugal	107 200 000	– 11 300 000	95 900 000
Romania	142 400 000	– 8 100 000	134 300 000
Slovenia	36 400 000	1 400 000	37 800 000
Slovakia	55 700 000	10 000 000	65 700 000
Finland	131 500 000	3 300 000	134 800 000
Sweden	397 800 000	8 300 000	406 100 000
United Kingdom	2 569 800 000	– 244 500 000	2 325 300 000
<i>Article 1 2 0 — Total</i>	15 287 900 000	– 204 100 000	15 083 800 000

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

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
13	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2000/597/EC, EURATOM			
130	Own resources accruing from value added tax pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom	17 827 409 252	689 819 699	18 517 228 951
	Article 130 — Subtotal	17 827 409 252	689 819 699	18 517 228 951
	Chapter 13 — Total	17 827 409 252	689 819 699	18 517 228 951

130
Own resources accruing from value added tax pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom

Budget 2007	Amending budget No 5	New amount
17 827 409 252	689 819 699	18 517 228 951

Remarks

The applied uniform rate valid for all Member States to the harmonised VAT assessment bases determined according to Community rules is of 0,3355 %. Thus account has been taken of the capped VAT bases and of the compensation arrangements for the United Kingdom.

Legal basis

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.

CHAPTER 13 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2000/597/EC, EURATOM (*cont'd*)

130 (*cont'd*)

Member State	Budget 2007	Amending budget No 5	New amount
Belgium	459 108 278	4 882 523	463 990 801
Bulgaria	41 796 126	4 437 849	46 233 975
Czech Republic	183 632 309	10 875 060	194 507 369
Denmark	297 292 689	17 497 868	314 790 557
Germany	3 307 211 215	72 285 463	3 379 496 678
Estonia	20 791 212	3 387 753	24 178 965
Greece	338 821 103	1 014 038	339 835 141
Spain	1 680 048 116	23 843 874	1 703 891 990
France	2 969 774 348	60 978 354	3 030 752 702
Ireland	260 609 434	8 857 223	269 466 657
Italy	1 931 204 938	68 060 222	1 999 265 160
Cyprus	24 664 205	272 512	24 936 717
Latvia	25 415 333	6 141 863	31 557 196
Lithuania	33 893 446	6 570 572	40 464 018
Luxembourg	43 361 060	6 668 891	50 029 951
Hungary	128 394 225	305 937	128 700 162
Malta	8 025 202	441 932	8 467 134
Netherlands	853 478 519	47 638 685	901 117 204
Austria	380 897 943	13 257 837	394 155 780
Poland	424 666 739	50 896 690	475 563 429
Portugal	257 446 395	- 1 110 984	256 335 411
Romania	128 056 834	32 632 999	160 689 833
Slovenia	50 826 666	1 502 377	52 329 043
Slovakia	56 930 373	18 951 571	75 881 944
Finland	245 787 240	8 760 566	254 547 806
Sweden	443 583 298	37 315 601	480 898 899
United Kingdom	3 231 692 006	183 452 423	3 415 144 429
<i>Article 130 — Total</i>	17 827 409 252	689 819 699	18 517 228 951

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 2007	Amending budget No 5	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	<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	77 305 204 097	– 175 959 824	77 129 244 273
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	—		—
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	—		—
	<i>Article 1 4 0 — Subtotal</i>	77 305 204 097	– 175 959 824	77 129 244 273
	Chapter 1 4 — Total	77 305 204 097	– 175 959 824	77 129 244 273

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

Budget 2007	Amending budget No 5	New amount
77 305 204 097	– 175 959 824	77 129 244 273

Remarks

The rate to be applied to the Member States' gross national income for this financial year is 0,6406 %.

Legal basis

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.

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

140 *(cont'd)*

1400 *(cont'd)*

Member State	Budget 2007	Amending budget No 5	New amount
Belgium	2 151 131 263	– 49 292 243	2 101 839 020
Bulgaria	165 748 719	10 796 240	176 544 959
Czech Republic	728 221 076	14 507 523	742 728 599
Denmark	1 493 759 313	– 24 817 472	1 468 941 841
Germany	15 302 224 573	– 9 429 337	15 292 795 236
Estonia	82 450 624	9 877 028	92 327 652
Greece	1 343 645 182	– 45 980 835	1 297 664 347
Spain	6 662 479 226	– 156 148 306	6 506 330 920
France	12 189 039 579	– 349 023 224	11 840 016 355
Ireland	1 033 485 246	– 4 523 757	1 028 961 489
Italy	9 703 192 207	– 12 327 893	9 690 864 314
Cyprus	97 809 553	– 2 588 414	95 221 139
Latvia	110 156 720	10 344 793	120 501 513
Lithuania	161 611 843	5 221 967	166 833 810
Luxembourg	171 954 694	19 085 242	191 039 936
Hungary	580 480 130	12 780 062	593 260 192
Malta	31 825 124	506 722	32 331 846
Netherlands	3 534 450 924	– 10 894 685	3 523 556 239
Austria	1 734 845 714	– 49 431 106	1 685 414 608
Poland	1 744 672 943	71 271 411	1 815 944 354
Portugal	1 020 941 746	– 42 122 067	978 819 679
Romania	679 930 419	47 790 741	727 721 160
Slovenia	201 560 659	– 1 741 614	199 819 045
Slovakia	300 197 852	25 647 042	325 844 894
Finland	1 116 091 879	8 361 713	1 124 453 592
Sweden	2 062 870 635	65 143 004	2 128 013 639
United Kingdom	12 900 426 254	281 027 641	13 181 453 895
Item 1400 — Total	77 305 204 097	– 175 959 824	77 129 244 273

CHAPTER 15 — CORRECTION OF BUDGETARY IMBALANCES

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
1 5	CORRECTION OF BUDGETARY IMBALANCES			
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
	Article 1 5 0 — Subtotal	0		0
	Chapter 1 5 — Total	0		0

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 2007	Amending budget No 5	New amount
0		0

Legal basis

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

Member State	Budget 2007	Amending budget No 5	New amount
Belgium	246 671 369	540 816	247 212 185
Bulgaria	19 006 494	1 758 210	20 764 704
Czech Republic	83 505 499	3 852 076	87 357 575
Denmark	171 290 177	1 482 485	172 772 662
Germany	311 914 289	6 828 288	318 742 577
Estonia	9 454 657	1 404 653	10 859 310
Greece	154 076 510	– 1 449 008	152 627 502
Spain	763 990 047	1 265 650	765 255 697
France	1 397 723 670	– 5 135 423	1 392 588 247
Ireland	118 510 304	2 513 150	121 023 454
Italy	1 112 670 226	27 141 016	1 139 811 242
Cyprus	11 215 874	– 16 241	11 199 633
Latvia	12 631 730	1 541 307	14 173 037
Lithuania	18 532 116	1 090 391	19 622 507
Luxembourg	19 718 136	2 751 425	22 469 561
Hungary	66 563 966	3 213 570	69 777 536
Malta	3 649 404	153 374	3 802 778
Netherlands	72 044 802	1 395 493	73 440 295
Austria	35 362 386	– 233 857	35 128 529
Poland	200 062 577	13 523 510	213 586 087
Portugal	117 071 935	– 1 946 014	115 125 921
Romania	77 967 984	7 624 460	85 592 444
Slovenia	23 113 068	389 066	23 502 134
Slovakia	34 423 848	3 901 080	38 324 928
Finland	127 982 851	4 272 106	132 254 957
Sweden	42 048 712	2 304 759	44 353 471
United Kingdom	– 5 251 202 631	– 80 166 342	– 5 331 368 973
Article 1 5 0 — Total	0	0	0

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

Title Chapter	Heading	Budget 2007	Amending budget No 5	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	1 847 631 711	260 940 125	2 108 571 836
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS RESULTING FROM APPLICATION OF ARTICLE 10(4) TO (6) AND (9) OF REGULATION (EC, EURATOM) NO 1150/2000	p.m.		p.m.
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(7) TO (9) OF REGULATION (EC, EURATOM) NO 1150/2000	p.m.		p.m.
3 3	REFUNDS TO MEMBER STATES	p.m.		p.m.
3 4	ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE	p.m.		p.m.
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		0
3 6	RESULT OF THE INTERMEDIATE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		p.m.
Title 3 — Total		1 847 631 711	260 940 125	2 108 571 836

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	<i>Surplus available from the preceding financial year</i>	1 847 631 711		1 847 631 711
	<i>Article 3 0 0 — Subtotal</i>	1 847 631 711		1 847 631 711
3 0 1	<i>Surplus own resources resulting from a transfer from the EAGGF Guarantee Section chapters</i>	p.m.		p.m.
	<i>Article 3 0 1 — Subtotal</i>	p.m.		p.m.
3 0 2	<i>Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions</i>	p.m.	260 940 125	260 940 125
	<i>Article 3 0 2 — Subtotal</i>	p.m.	260 940 125	260 940 125
	Chapter 3 0 — Total	1 847 631 711	260 940 125	2 108 571 836

3 0 2 *Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions*

Budget 2007	Amending budget No 5	New amount
p.m.	260 940 125	260 940 125

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.

Legal basis

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 89/2007 (OJ L 22, 31.1.2007, 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), as amended by Regulation (EC, Euratom) No 1995/2006 (OJ L 390, 30.12.2006, 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

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM			
3 5 0	<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 and subsequent financial years</i>			
3 5 0 1	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2001	—		—
3 5 0 2	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2002	—		—
3 5 0 3	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2003	p.m.		0
	Article 3 5 0 — Subtotal	p.m.		0
	Chapter 3 5 — Total	p.m.		0

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 and subsequent financial years*

3 5 0 3 Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2003

Budget 2007	Amending budget No 5	New amount
p.m.		0

Remarks

Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2003.

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 3 (*cont'd*)

Member State	Budget 2007	Amending budget No 5	New amount
Belgium	p.m.	- 14 753 654	- 14 753 654
Bulgaria	—	—	—
Czech Republic	p.m.	- 1 608 121	- 1 608 121
Denmark	p.m.	- 10 006 747	- 10 006 747
Germany	p.m.	- 24 550 127	- 24 550 127
Estonia	p.m.	315 538	315 538
Greece	p.m.	- 6 785 714	- 6 785 714
Spain	p.m.	- 13 511 113	- 13 511 113
France	p.m.	- 65 707 572	- 65 707 572
Ireland	p.m.	- 1 378 521	- 1 378 521
Italy	p.m.	23 366 998	23 366 998
Cyprus	p.m.	- 425 975	- 425 975
Latvia	p.m.	874 764	874 764
Lithuania	p.m.	518 395	518 395
Luxembourg	p.m.	- 1 256 235	- 1 256 235
Hungary	p.m.	5 476 350	5 476 350
Malta	p.m.	- 236 695	- 236 695
Netherlands	p.m.	18 967 817	18 967 817
Austria	p.m.	7 874 336	7 874 336
Poland	p.m.	989 400	989 400
Portugal	p.m.	- 1 251 826	- 1 251 826
Romania	—	—	—
Slovenia	p.m.	- 870 400	- 870 400
Slovakia	p.m.	2 510 865	2 510 865
Finland	p.m.	- 218 910	- 218 910
Sweden	p.m.	- 2 353 906	- 2 353 906
United Kingdom	p.m.	84 021 053	84 021 053
Item 3 5 0 3 — Total	p.m.	0	0

TITLE 5

REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

Title Chapter	Heading	Budget 2007	Amending budget No 5	New amount
5 0	PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY	392 000		392 000
5 1	PROCEEDS FROM LETTING AND HIRING	p.m.		p.m.
5 2	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST	79 054 000		79 054 000
5 5	REVENUE FROM THE SUPPLY OF SERVICES AND WORKS	1 000 000		1 000 000
5 7	OTHER CONTRIBUTIONS AND REFUNDS CONNECTED WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	p.m.		p.m.
5 8	MISCELLANEOUS COMPENSATION	p.m.		p.m.
5 9	OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS	100 000		100 000
Title 5 — Total		80 546 000		80 546 000

TITLE 5

REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
5 0	PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY			
5 0 0	<i>Proceeds from the sale of movable property (supply of goods)</i>			
5 0 0 0	Proceeds from the sale of vehicles — Assigned revenue	42 000		42 000
5 0 0 1	Proceeds from the sale of other movable property — Assigned revenue	p.m.		p.m.
5 0 0 2	Proceeds from the supply of goods to other institutions or bodies — Assigned revenue	p.m.		p.m.
	<i>Article 5 0 0 — Subtotal</i>	42 000		42 000
5 0 1	<i>Proceeds from the sale of immovable property</i>	p.m.		p.m.
	<i>Article 5 0 1 — Subtotal</i>	p.m.		p.m.
5 0 2	<i>Proceeds from the sale of publications, printed works and films — Assigned revenue</i>	350 000		350 000
	<i>Article 5 0 2 — Subtotal</i>	350 000		350 000
	Chapter 5 0 — Total	392 000		392 000

5 0 0 *Proceeds from the sale of movable property (supply of goods)*

5 0 0 0 Proceeds from the sale of vehicles — Assigned revenue

Budget 2007	Amending budget No 5	New amount
42 000		42 000

Remarks

This item is intended to record revenue from the sale or part-exchange of vehicles belonging to the institutions. It records also the proceeds from the sale of vehicles that are being replaced or scrapped when the book value is fully depreciated.

In accordance with Article 18(1)(e) and (ea) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY *(cont'd)***5 0 0** *(cont'd)***5 0 0 0** *(cont'd)*

Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice	p.m.
Court of Auditors	42 000
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
Ombudsman	p.m.
European Data-protection Supervisor	p.m.
Total	42 000

5 0 0 1 Proceeds from the sale of other movable property — Assigned revenue

Budget 2007	Amending budget No 5	New amount
p.m.		p.m.

Remarks

This item is intended to record revenue from the sale or part-exchange of movable property, other than vehicles, belonging to the institutions. It records also the proceeds from the sale of equipment, installations, materials, and scientific and technical apparatus which are being replaced or scrapped when the book value is fully depreciated.

In accordance with Article 18(1)(e) and (ea) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
Ombudsman	p.m.
European Data-protection Supervisor	p.m.
Total	p.m.

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
5 2	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST			
5 2 0	<i>Revenue from investments or loans granted, bank and other interest on the institutions' accounts</i>	9 054 000		9 054 000
	<i>Article 5 2 0 — Subtotal</i>	9 054 000		9 054 000
5 2 1	<i>Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission</i>	10 000 000		10 000 000
	<i>Article 5 2 1 — Subtotal</i>	10 000 000		10 000 000
5 2 2	<i>Interest yielded by prefinancing</i>	60 000 000		60 000 000
	<i>Article 5 2 2 — Subtotal</i>	60 000 000		60 000 000
	Chapter 5 2 — Total	79 054 000		79 054 000

5 2 2 Interest yielded by prefinancing

Budget 2007	Amending budget No 5	New amount
60 000 000		60 000 000

Remarks

This article is intended to record revenue from the interest yielded by pre-financing.

In accordance with Article 5a of Financial Regulation, the amounts booked to this item may be used to provide additional appropriations under the corresponding headings of the statement of expenditure in Section III 'Commission'. Thus, interest generated by pre-financing payments shall be assigned to the programme or the action concerned and deducted from the payment of the balance of the amounts due to the beneficiary.

The Regulation laying down the rules for implementing the Financial Regulation also specifies the cases in which the authorising officer responsible shall, by way of exception, recover annually such interest.

Commission

60 000 000

Legal basis

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), as amended by Regulation (EC, Euratom) No 1995/2006 (OJ L 390, 30.12.2006, p. 1) and in particular Article 5a thereof.

Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 357, 31.12.2002, p. 1), as last amended by Regulation (EC, Euratom) No 478/2007 (OJ L 111, 28.4.2007, p. 13), and in particular Articles 4 and 4a thereof.

TITLE 6

CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH COMMUNITY AGREEMENTS AND PROGRAMMES

Title Chapter	Heading	Budget 2007	Amending budget No 5	New amount
6 0	CONTRIBUTIONS TO COMMUNITY PROGRAMMES	p.m.		p.m.
6 1	REPAYMENT OF MISCELLANEOUS EXPENDITURE	p.m.		p.m.
6 2	REVENUE FROM SERVICES RENDERED AGAINST PAYMENT	p.m.		p.m.
6 3	CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS	p.m.	p.m.	p.m.
6 5	FINANCIAL CORRECTIONS	p.m.		p.m.
6 6	OTHER CONTRIBUTIONS AND REFUNDS	10 000 000		10 000 000
6 7	REVENUE CONCERNING EAGF AND EAFRD	p.m.		p.m.
6 8	TEMPORARY RESTRUCTURING AMOUNTS	p.m.		p.m.
Title 6 — Total		10 000 000	p.m.	10 000 000

TITLE 6

CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH COMMUNITY AGREEMENTS AND PROGRAMMES

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
6 1	REPAYMENT OF MISCELLANEOUS EXPENDITURE			
6 1 1	<i>Repayment of expenditure incurred on behalf of one or more Member States</i>			
6 1 1 3	Revenue from the investments provided for in Article 4 of Decision 2003/76/EC — Assigned revenue	p.m.		p.m.
6 1 1 4	Revenue accruing from amounts recovered under the research programme of the Research Fund for Coal and Steel	p.m.		p.m.
	Article 6 1 1 — Subtotal	p.m.		p.m.
6 1 2	<i>Repayment of expenditure incurred specifically as a result of work undertaken on request and against payment — Assigned revenue</i>	p.m.		p.m.
	Article 6 1 2 — Subtotal	p.m.		p.m.
6 1 3	<i>Sums recovered in accordance with Article 8 of Regulation (EC) No 1258/1999</i>	p.m.		p.m.
	Article 6 1 3 — Subtotal	p.m.		p.m.
6 1 4	<i>Repayment of Community support to commercially successful projects and activities</i>			
6 1 4 0	Repayment of Community support to commercially successful projects and activities in the field of new energy technology — Assigned revenue	p.m.		p.m.
6 1 4 1	Repayment of Community support to commercially successful data-processing projects	—		—
6 1 4 3	Repayment of Community support to European risk capital activities in support of small and medium-sized enterprises — Assigned revenue	p.m.		p.m.
	Article 6 1 4 — Subtotal	p.m.		p.m.
6 1 5	<i>Repayment of unused Community aid</i>			
6 1 5 0	Repayment of unused aid from the European Social Fund, the European Regional Development Fund and the European Agricultural Guidance and Guarantee Fund	p.m.		p.m.
6 1 5 1	Repayment of unused subsidies for balancing budgets — Assigned revenue	p.m.		p.m.
6 1 5 2	Repayment of unused interest subsidies — Assigned revenue	p.m.		p.m.
6 1 5 3	Repayment of unused sums paid under contracts concluded by the institution — Assigned revenue	p.m.		p.m.
6 1 5 7	Repayments of payments on account under the Structural Funds and the Cohesion Fund	p.m.		p.m.

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
6 1 5 8	Repayment of miscellaneous unused Community aid — Assigned revenue	p.m.		p.m.
	Article 6 1 5 — Subtotal	p.m.		p.m.
6 1 6	Repayment of expenditure incurred on behalf of the International Atomic Energy Agency — Assigned revenue	p.m.		p.m.
	Article 6 1 6 — Subtotal	p.m.		p.m.
6 1 7	Repayment of amounts paid in connection with Community aid to non-member countries			
6 1 7 0	Repayments within the framework of cooperation with South Africa — Assigned revenue	p.m.		p.m.
	Article 6 1 7 — Subtotal	p.m.		p.m.
6 1 8	Repayment of amounts paid in connection with food aid			
6 1 8 0	Repayments by tenderers or recipients of overpayments made in connection with food aid — Assigned revenue	p.m.		p.m.
6 1 8 1	Repayment of additional costs caused by the recipients of food aid — Assigned revenue	p.m.		p.m.
	Article 6 1 8 — Subtotal	p.m.		p.m.
6 1 9	Repayment of other expenditure incurred on behalf of outside bodies			
6 1 9 1	Repayment of other expenditure incurred on behalf of outside bodies under Council Decision 94/179/Euratom — Assigned revenue	p.m.		p.m.
	Article 6 1 9 — Subtotal	p.m.		p.m.
	Chapter 6 1 — Total	p.m.		p.m.

6 1 1 **Repayment of expenditure incurred on behalf of one or more Member States**

6 1 1 3 Revenue from the investments provided for in Article 4 of Decision 2003/76/EC — Assigned revenue

Budget 2007	Amending budget No 5	New amount
p.m.		p.m.

Remarks

Council Decision 2003/76/EC of 1 February 2003 establishing the measures necessary for the implementation of the Protocol, annexed to the Treaty establishing the European Community, on the financial consequences of the expiry of the ECSC Treaty and on the Research Fund for Coal and Steel (OJ L 29, 5.2.2003, p. 22) stipulates that the Commission shall be entrusted with winding up the financial operations of the European Coal and Steel Community which are still in progress when the ECSC Treaty expires.

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE *(cont'd)***6 1 1** *(cont'd)***6 1 1 3** *(cont'd)*

Pursuant to Article 4 of Decision 2003/76/EC, net revenue from the investment of available assets will constitute revenue in the general budget of the European Union earmarked for a specific purpose, namely financing research projects in sectors related to the coal and steel industry by a coal and steel research fund.

The net revenue available for financing research projects in year $n + 2$ appears in the balance sheet of the ECSC in liquidation for year n , and after the liquidation process has been completed will appear as assets in the balance sheet of the Coal and Steel Research Fund. This financing mechanism took effect in 2003. Revenue coming from 2005 will be used for research in 2007. In order to reduce as far as possible the fluctuations that movements in the financial markets could cause in the financing of research, a smoothing arrangement is applied. The amount of net revenue expected to be available for research in 2007 comes to EUR 53 875 000.

In accordance with Article 4 of Decision 2003/76/EC, 72,8 % of the fund's appropriations will be for the steel-related sector and 27,2 % for the coal-related sector.

In accordance with Articles 18 and 160 paragraph 1a of the Financial Regulation, revenue will be used to provide additional appropriations under Chapter 08 22 of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
6 3	CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS			
6 3 0	Contributions by the European Free Trade Association Member States under the Cooperation Agreement on the European Economic Area — Assigned revenue	p.m.		p.m.
	<i>Article 6 3 0 — Subtotal</i>	p.m.		p.m.
6 3 1	Contributions in connection with the Schengen acquis			
6 3 1 1	Contributions to administrative costs resulting from the agreement concluded with Iceland and Norway — Assigned revenue	p.m.		p.m.
6 3 1 2	Contributions for the development of large-scale information systems under the agreement concluded with Iceland, Norway and Switzerland — Assigned revenue	p.m.		p.m.
6 3 1 3	Other contributions in connection with the Schengen acquis (Iceland, Norway and Switzerland) — Assigned revenue	p.m.		p.m.
	<i>Article 6 3 1 — Subtotal</i>	p.m.		p.m.
6 3 2	Contributions to common administrative support expenditure of the European Development Fund — Assigned revenue	p.m.		p.m.
	<i>Article 6 3 2 — Subtotal</i>	p.m.		p.m.
6 3 3	Contributions to certain external aid programmes			
6 3 3 0	Contributions from Member States to certain external aid programmes financed by the Community and managed by the Commission on their behalf — Assigned revenue		p.m.	p.m.
6 3 3 1	Contributions from third countries to certain external aid programmes financed by the Community and managed by the Commission on their behalf — Assigned revenue		p.m.	p.m.
6 3 3 2	Contributions from international organisations to certain external aid programmes financed by the Community and managed by the Commission on their behalf — Assigned revenue		p.m.	p.m.
	<i>Article 6 3 3 — Subtotal</i>		p.m.	p.m.
	Chapter 6 3 — Total	p.m.	p.m.	p.m.

6 3 3 Contributions to certain external aid programmes

Remarks

New Article

6 3 3 0 Contributions from Member States to certain external aid programmes financed by the Community and managed by the Commission on their behalf — Assigned revenue

Budget 2007	Amending budget No 5	New amount
	p.m.	p.m.

Remarks

New item

This item is intended to record the financial contributions from Member States, including their public and parastatal agencies, to certain external aid programmes financed by the Community and managed by the Commission on their behalf, pursuant to the relevant basic act.

In accordance with Article 18(1)(aa) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)**6 3 3** (*cont'd*)**6 3 3 1** Contributions from third countries to certain external aid programmes financed by the Community and managed by the Commission on their behalf — Assigned revenue

Budget 2007	Amending budget No 5	New amount
	p.m.	p.m.

*Remarks**New item*

This item is intended to record the financial contributions from third countries, including their public and parastatal agencies, to certain external aid programmes financed by the Community and managed by the Commission on their behalf, pursuant to the relevant basic act.

In accordance with Article 18(1)(aa) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

6 3 3 2 Contributions from international organisations to certain external aid programmes financed by the Community and managed by the Commission on their behalf — Assigned revenue

Budget 2007	Amending budget No 5	New amount
	p.m.	p.m.

*Remarks**New item*

This item is intended to record the financial contributions from international organisations to certain external aid programmes financed by the Community and managed by the Commission on their behalf, pursuant to the relevant basic act.

In accordance with Article 18(1)(aa) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

CHAPTER 6 7 — REVENUE CONCERNING EAGF AND EAFRD

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
6 7	REVENUE CONCERNING EAGF AND EAFRD			
6 7 0	Revenue concerning EAGF			
6 7 0 1	Clearance of EAGF accounts — Assigned revenue	p.m.		p.m.
6 7 0 2	EAGF Irregularities — Assigned revenue	p.m.		p.m.
6 7 0 3	Superlevy from milk producers — Assigned revenue	p.m.		p.m.
	<i>Article 6 7 0 — Subtotal</i>	p.m.		p.m.
6 7 1	Revenue concerning EAFRD			
6 7 1 1	Clearance of accounts EAFRD — Assigned revenue	p.m.		p.m.
6 7 1 2	EAFRD irregularities — Assigned revenue	p.m.		p.m.
	<i>Article 6 7 1 — Subtotal</i>	p.m.		p.m.
	Chapter 6 7 — Total	p.m.		p.m.

6 7 0 Revenue concerning EAGF

6 7 0 1 Clearance of EAGF accounts — Assigned revenue

Budget 2007	Amending budget No 5	New amount
p.m.		p.m.

Remarks

This item is intended to accommodate revenue resulting from conformity decisions of the clearance of accounts in favour of the European Union budget concerning expenditure financed by EAGGF guarantee under Heading 1 of the 2000 to 2006 Financial Perspectives. It is also intended to accommodate amounts resulting from accounting clearance of accounts decisions in favour of the European Union budget concerning recorded assigned revenue related to it.

In accordance with Articles 18 and 154 of the Financial Regulation, any revenue under this item will be used to provide additional appropriations to any budgetary item under EAGF, including Items 05 07 01 08 and 05 07 01 09, of the statement of expenditure in Section III 'Commission'.

In the framework of establishing the budget 2007, an amount of EUR 568 million has been taken into account for Article 05 03 01, in particular for Item 05 03 01 01.

Legal basis

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), as amended by Regulation (EC, Euratom) No 1995/2006 (OJ L 390, 30.12.2006, p. 1).

Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1), as amended by Regulation (EC) No 320/2006 (OJ L 58, 28.2.2006, p. 42).

CHAPTER 6 7 — REVENUE CONCERNING EAGF AND EAFRD (*cont'd*)**6 7 0** (*cont'd*)**6 7 0 2** EAGF Irregularities — Assigned revenue

Budget 2007	Amending budget No 5	New amount
p.m.		p.m.

Remarks

This item is intended to accommodate amounts recovered following irregularities or oversights, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received as well as securities forfeited, resulting from expenditure financed by EAGGF Guarantee under Heading 1 of the Financial Perspectives 2000 to 2006.

In accordance with Articles 18 and 154 of the Financial Regulation, any revenue under this item will be used to provide additional appropriations to any budgetary item under EAGF, including Items 05 07 01 08 and 05 07 01 09, of the statement of expenditure in Section III 'Commission'.

In the framework of establishing the budget 2007, an amount of EUR 70 million has been taken into account for Article 05 03 01, in particular for Item 05 03 01 01.

Legal basis

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), as amended by Regulation (EC, Euratom) No 1995/2006 (OJ L 390, 30.12.2006, p. 1).

Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1), as amended by Regulation (EC) No 320/2006 (OJ L 58, 28.2.2006, p. 42).

CHAPTER 6 7 — REVENUE CONCERNING EAGF AND EAFRD (*cont'd*)**6 7 0** (*cont'd*)**6 7 0 3** Superlevy from milk producers — Assigned revenue

Budget 2007	Amending budget No 5	New amount
p.m.		p.m.

Remarks

This item is intended to accommodate amounts collected or recovered in accordance with Council Regulation (EC) No 1788/2003.

In accordance with Articles 18 and 154 of the Financial Regulation, any revenue under this item will be used to provide additional appropriations to any budgetary item under EAGF, including Items 05 07 01 08 and 05 07 01 09, of the statement of expenditure in Section III 'Commission'.

In the framework of establishing the budget 2007, an amount of EUR 349 million has been taken into account for Article 05 02 12, in particular for Item 05 02 12 01.

Legal basis

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), as amended by Regulation (EC, Euratom) No 1995/2006 (OJ L 390, 30.12.2006, p. 1).

Council Regulation (EC) No 1788/2003 of 29 September 2003 establishing a levy in the milk and milk products sector (OJ L 270, 21.10.2003, p. 123), as last amended by Regulation (EC) No 1406/2006 (OJ L 265, 26.9.2006, p. 8).

Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1), as amended by Regulation (EC) No 320/2006 (OJ L 58, 28.2.2006, p. 42).

6 7 1 **Revenue concerning EAFRD***Remarks**New article***6 7 1 1** Clearance of accounts EAFRD — Assigned revenue

Budget 2007	Amending budget No 5	New amount
p.m.		p.m.

Remarks

This item is intended to accommodate amounts resulting from conformity clearance of accounts decisions in favour of the EU budget within the context of rural development financed by the EAFRD. It is also intended to accommodate amounts resulting from accounting clearance of accounts decisions in favour of the European Union budget concerning recorded assigned revenue related to it.

In accordance with Article 18 of the Financial Regulation, any revenue under this item will be used to provide additional appropriations to any budgetary item under the EAFRD.

In the framework of establishing the budget 2007, no specific amount is foreseen for Article 05 04 05.

Legal basis

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), as amended by Regulation (EC, Euratom) No 1995/2006 (OJ L 390, 30.12.2006, p. 1).

Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1), as amended by Regulation (EC) No 320/2006 (OJ L 58, 28.2.2006, p. 42).

CHAPTER 6 7 — REVENUE CONCERNING EAGF AND EAFRD (*cont'd*)**6 7 1** (*cont'd*)**6 7 1 2** EAFRD irregularities — Assigned revenue

Budget 2007	Amending budget No 5	New amount
p.m.		p.m.

Remarks

This item is intended to accommodate amounts recovered resulting from irregularities and oversights, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received as well as securities forfeited, in the context of rural development financed by the EAFRD.

In accordance with Article 18 of the Financial Regulation, any revenue under this item will be used to provide additional appropriations to any budgetary item under the EAFRD.

In the framework of establishing the budget 2007, no specific amount is foreseen for Article 05 04 05.

Legal basis

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), as amended by Regulation (EC, Euratom) No 1995/2006 (OJ L 390, 30.12.2006, p. 1).

Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1), as amended by Regulation (EC) No 320/2006 (OJ L 58, 28.2.2006, p. 42).

CHAPTER 6 8 — TEMPORARY RESTRUCTURING AMOUNTS

Title Chapter Article Item	Heading	Budget 2007	Amending budget No 5	New amount
6 8	TEMPORARY RESTRUCTURING AMOUNTS			
6 8 0	Temporary restructuring amounts — Assigned revenue			
6 8 0 1	Temporary restructuring amounts — Assigned revenue	p.m.		p.m.
6 8 0 2	Irregularities concerning the temporary restructuring fund — Assigned revenue	p.m.		p.m.
	<i>Article 6 8 0 — Subtotal</i>	p.m.		p.m.
	Chapter 6 8 — Total	p.m.		p.m.

Remarks

New chapter

6 8 0 **Temporary restructuring amounts — Assigned revenue**

Remarks

New article

6 8 0 2 Irregularities concerning the temporary restructuring fund — Assigned revenue

Budget 2007	Amending budget No 5	New amount
p.m.		p.m.

Remarks

This item is intended to accommodate amounts recovered following irregularities or oversight including interest, penalties and securities acquired, resulting from expenditure financed by the temporary restructuring fund of the sugar industry in the Community established by Council Regulation (EC) No 320/2006.

In accordance with Articles 18 and 154 of the Financial Regulation, any revenue under this item will be used to provide additional appropriations to Article 05 02 16 'Sugar Restructuring Fund' of the statement of expenditure in Section III 'Commission' to finance restructuring aid and others aids fixed in Regulation (EC) No 320/2006.

Legal basis

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), as amended by Regulation (EC, Euratom) No 1995/2006 (OJ L 390, 30.12.2006, p. 1).

Council Regulation (EC) No 320/2006 of 20 February 2006 establishing a temporary scheme for the restructuring of the sugar industry in the Community and amending Regulation 1290/2005 on the financing of the common agricultural policy (OJ L 58, 28.2.2006, p. 42).

