

SECTION VOL1 — VOLUME 1 - TOTAL REVENUE

PART PARTA — A. FINANCING OF THE GENERAL BUDGET

1 Annex PARTA-2 — FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2009 pursuant to Article 1 of Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources

EXPENDITURE

Description	Budget 2009 ¹	Budget 2008 ²	Change (%)
1. Sustainable growth	46 063 934 302	45 731 716 659	+ 0,73
2. Preservation and management of natural resources	52 566 129 680	53 217 088 053	- 1,22
3. Citizenship, freedom, security and justice	1 308 185 377	1 488 945 648	- 12,14
4. EU as a global player	8 324 169 158	7 847 128 400	+ 6,08
5. Administration	7 700 730 900	7 279 767 193	+ 5,78
6. Compensation	209 112 912	206 636 292	+ 1,20
Total expenditure ³	116 172 262 329	115 771 282 245	+ 0,35

REVENUE

Description	Budget 2009 ⁴	Budget 2008 ⁵	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 359 722 489	3 287 902 147	- 58,64
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 796 151 821	1 528 833 290	+ 17,49
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.	125 750 000	
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	2 505 428 603	
Total revenue for Titles 3 to 9	3 155 874 310	7 447 914 040	- 57,63
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 1 and 1 2)	19 206 100 000	16 936 300 000	+ 13,40

¹ The figures in this column correspond to those in the 2009 budget plus AB No 1/2009 and PDAB No 2 to No 5/2009.

² The figures in this column correspond to those in the 2008 budget (OJ L 71, 14.3.2008, p. 1) plus Amending Budgets No 1/2008 to No 10/2008.

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'.

⁴ The figures in this column correspond to those in the 2009 budget plus AB No 1/2009 and PDAB No 2 to No 5/2009.

⁵ The figures in this column correspond to those in the 2008 budget (OJ L 71, 14.3.2008, p. 1) plus Amending Budgets No 1/2008 to No 10/2008.

VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	15 302 126 900	18 096 756 274	- 15,44
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	78 508 161 119	73 290 311 931	+ 7,12
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom ⁶	113 016 388 019	108 323 368 205	+ 4,33
Total revenue ⁷	116 172 262 329	115 771 282 245	+ 0,35

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(b) of Decision 2007/436/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 ⁸	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 536 968 000	3 589 965 000	50	1 794 982 500	1 536 968 000	Bulgaria
Bulgaria	223 027 000	366 131 000	50	183 065 500	183 065 500	
Czech Republic	920 662 000	1 498 219 000	50	749 109 500	749 109 500	
Denmark	1 049 347 000	2 485 825 000	50	1 242 912 500	1 049 347 000	
Germany	11 027 669 000	25 782 215 000	50	12 891 107 500	11 027 669 000	Estonia
Estonia	106 811 000	179 147 000	50	89 573 500	89 573 500	
Ireland	1 057 387 000	1 702 611 000	50	851 305 500	851 305 500	
Greece	1 341 120 000	2 540 996 000	50	1 270 498 000	1 270 498 000	
Spain	6 960 754 000	11 071 296 000	50	5 535 648 000	5 535 648 000	Spain
France	9 811 160 000	20 246 782 000	50	10 123 391 000	9 811 160 000	
Italy	6 665 384 000	16 099 280 000	50	8 049 640 000	6 665 384 000	
Cyprus	153 685 000	173 150 000	50	86 575 000	86 575 000	
Latvia	139 214 000	252 103 000	50	126 051 500	126 051 500	Latvia
Lithuania	170 568 000	341 935 000	50	170 967 500	170 568 000	
Luxembourg	210 287 000	312 782 000	50	156 391 000	156 391 000	
Hungary	470 859 000	1 049 271 000	50	524 635 500	470 859 000	
Malta	44 305 000	57 829 000	50	28 914 500	28 914 500	Malta
Netherlands	2 991 782 000	6 091 676 000	50	3 045 838 000	2 991 782 000	
Austria	1 288 744 000	2 915 547 000	50	1 457 773 500	1 288 744 000	
Poland	2 077 482 000	3 785 401 000	50	1 892 700 500	1 892 700 500	
Portugal	1 021 256 000	1 662 244 000	50	831 122 000	831 122 000	Portugal
Romania	603 228 000	1 440 310 000	50	720 155 000	603 228 000	
Slovenia	206 549 000	379 052 000	50	189 526 000	189 526 000	
Slovakia	272 101 000	659 092 000	50	329 546 000	272 101 000	
Finland	836 092 000	1 986 287 000	50	993 143 500	836 092 000	Slovenia
Sweden	1 517 820 000	3 604 262 000	50	1 802 131 000	1 517 820 000	

⁶The own resources for the 2009 budget are determined on the basis of the budget forecasts adopted at the 142nd meeting of the Advisory Committee on Own Resources on 7 May 2008.

⁷The 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'.

⁸The base to be used does not exceed 50 % of GNI.

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 ⁸	Member States whose VAT base is capped
United Kingdom	9 617 309 000	19 570 323 000	50	9 785 161 500	9 617 309 000	
Total	62 321 570 000	129 843 731 000		64 921 865 500	59 849 511 500	

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT own resource ⁹ (in %)	VAT-based own resource at uniform rate
	(1)	(3)	(4) = (1) × (3)
Belgium	1 536 968 000	0,300	461 090 400
Bulgaria	183 065 500	0,300	54 919 650
Czech Republic	749 109 500	0,300	224 732 850
Denmark	1 049 347 000	0,300	314 804 100
Germany	11 027 669 000	0,150	1 654 150 350
Estonia	89 573 500	0,300	26 872 050
Ireland	851 305 500	0,300	255 391 650
Greece	1 270 498 000	0,300	381 149 400
Spain	5 535 648 000	0,300	1 660 694 400
France	9 811 160 000	0,300	2 943 348 000
Italy	6 665 384 000	0,300	1 999 615 200
Cyprus	86 575 000	0,300	25 972 500
Latvia	126 051 500	0,300	37 815 450
Lithuania	170 568 000	0,300	51 170 400
Luxembourg	156 391 000	0,300	46 917 300
Hungary	470 859 000	0,300	141 257 700
Malta	28 914 500	0,300	8 674 350
Netherlands	2 991 782 000	0,100	299 178 200
Austria	1 288 744 000	0,225	289 967 400
Poland	1 892 700 500	0,300	567 810 150
Portugal	831 122 000	0,300	249 336 600
Romania	603 228 000	0,300	180 968 400
Slovenia	189 526 000	0,300	56 857 800
Slovakia	272 101 000	0,300	81 630 300
Finland	836 092 000	0,300	250 827 600
Sweden	1 517 820 000	0,100	151 782 000
United Kingdom	9 617 309 000	0,300	2 885 192 700
Total	59 849 511 500		15 302 126 900

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom (Chapter 1 4)

⁹ For the period 2007-2013 only, the rate of call of the VAT resource for Austria shall be fixed at 0,225 %, for Germany at 0,15% and for the Netherlands and Sweden at 0,10%.

Member State	1 % of gross national income	Uniform rate of 'additional base', own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	3 589 965 000	0,6046357 ¹⁰	2 170 621 165
Bulgaria	366 131 000		221 375 890
Czech Republic	1 498 219 000		905 876 762
Denmark	2 485 825 000		1 503 018 653
Germany	25 782 215 000		15 588 848 793
Estonia	179 147 000		108 318 680
Ireland	1 702 611 000		1 029 459 472
Greece	2 540 996 000		1 536 377 011
Spain	11 071 296 000		6 694 101 313
France	20 246 782 000		12 241 928 133
Italy	16 099 280 000		9 734 200 168
Cyprus	173 150 000		104 692 679
Latvia	252 103 000		152 430 485
Lithuania	341 935 000		206 746 124
Luxembourg	312 782 000		189 119 178
Hungary	1 049 271 000		634 426 754
Malta	57 829 000		34 965 481
Netherlands	6 091 676 000		3 683 245 061
Austria	2 915 547 000		1 762 843 934
Poland	3 785 401 000		2 288 788 756
Portugal	1 662 244 000		1 005 052 140
Romania	1 440 310 000		870 862 911
Slovenia	379 052 000		229 188 389
Slovakia	659 092 000		398 510 583
Finland	1 986 287 000		1 200 980 121
Sweden	3 604 262 000		2 179 265 642
United Kingdom	19 570 323 000		11 832 916 841
Total	129 843 731 000		78 508 161 119

TABLE 4

Calculation of the 2009 gross reduction in GNI contribution for Netherlands and Sweden and its financing, pursuant to Article 2 paragraph (5) of Decision 2007/436/EC, Euratom (Chapter 16)

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction in favour of Netherlands and Sweden
	(1)	(2)	(3)	(4)=(1)+(3)

¹⁰Calculation of rate: (78 508 161 119) / (129 843 731 000) = 0,604635745710357 %.

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction in favour of Netherlands and Sweden
Belgium		2,76	22 973 604	22 973 604
Bulgaria		0,28	2 343 017	2 343 017
Czech Republic		1,15	9 587 695	9 587 695
Denmark		1,91	15 907 776	15 907 776
Germany		19,86	164 990 577	164 990 577
Estonia		0,14	1 146 432	1 146 432
Ireland		1,31	10 895 680	10 895 680
Greece		1,96	16 260 837	16 260 837
Spain		8,53	70 849 596	70 849 596
France		15,59	129 567 155	129 567 155
Italy		12,40	103 025 652	103 025 652
Cyprus		0,13	1 108 055	1 108 055
Latvia		0,19	1 613 307	1 613 307
Lithuania		0,26	2 188 177	2 188 177
Luxembourg		0,24	2 001 616	2 001 616
Hungary		0,81	6 714 700	6 714 700
Malta		0,04	370 071	370 071
Netherlands	- 665 837 614	4,69	38 983 040	- 626 854 574
Austria		2,25	18 657 737	18 657 737
Poland		2,92	24 224 276	24 224 276
Portugal		1,28	10 637 356	10 637 356
Romania		1,11	9 217 113	9 217 113
Slovenia		0,29	2 425 703	2 425 703
Slovakia		0,51	4 217 790	4 217 790
Finland		1,53	12 711 035	12 711 035
Sweden	- 165 083 706	2,78	23 065 096	- 142 018 610
United Kingdom		15,07	125 238 227	125 238 227
Total	- 830 921 320	100,00	830 921 320	0
EU GDP price deflator, in EUR, (spring 2008 economic forecast) :				
(a) 2004 EU25 = 107,4693 / (b) 2006 EU25 = 112,1704 / (c) 2006 EU27 = 112,5139 / (d) 2009 EU27 = 118,6384				
Lump-sum for Netherlands: in 2009 prices:				
605.000.000 EUR x [(b/a) x (d/c)] = 665.837.614 EUR				
Lump-sum for Sweden: in 2009 prices:				
150.000.000 EUR x [(b/a) x (d/c)] = 165.083.706 EUR				

TABLE 5

Correction of budgetary imbalances for the United Kingdom for 2008 pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)

Description	Coefficient ¹¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,5798	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,4338	
3. (1) – (2)	9,1460	
4. Total allocated expenditure		109 143 810 077
5. Enlargement related expenditure ¹²		6 006 470 758
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		103 137 339 318
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 225 734 850
8. United Kingdom's advantage ¹³		- 105 381 521
9. Core United Kingdom's correction = (7) – (8)		6 331 116 370
10. Windfall gains deriving from traditional own resources ¹⁴		- 23 555 354
11. Correction for the United Kingdom = (9) – (10)		6 354 671 724

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 6 354 671 724 (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	2,76	3,26	4,99		1,30	4,56	289 752 905
Bulgaria	0,28	0,33	0,51		0,13	0,47	29 551 130
Czech Republic	1,15	1,36	2,08		0,54	1,90	120 924 106
Denmark	1,91	2,25	3,46		0,90	3,16	200 635 665
Germany	19,86	23,38	0,00	-17,54	0,00	5,85	371 434 773
Estonia	0,14	0,16	0,25		0,07	0,23	14 459 295
Ireland	1,31	1,54	2,37		0,62	2,16	137 420 973
Greece	1,96	2,30	3,54		0,92	3,23	205 088 621

¹¹ Rounded percentages.

¹² The amount of enlargement-related expenditure is the sum of the following 2 elements: (1) pre-accession expenditure (PAE), which corresponds to the sum, as adjusted by applying the EU-27 GDP deflator for 2007, of payments made under 2003 appropriations to the 10 new Member States which joined the EU on 01.05.2004 (as adjusted by applying the EU-25 GDP deflator for 2004, 2005 and 2006) as well as of payments made under 2006 appropriations to Bulgaria and Romania, and (2) 20% of total allocated expenditure in Member States that have acceded to the EU after 30 April 2004, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. This amount is deducted from total allocated expenditure.

¹³ The "UK advantage" corresponds to the effects arising for the United Kingdom from the changeover to capped VAT, the introduction of the GNP/GNI-based own resource, the removal of the frozen rate and subsequent fixation of the VAT uniform rate of call at 0,3 %, as well as the reduced VAT uniform rate of call granted, for the period 2007-2013 only, to Germany, the Netherlands, Austria and Sweden (respectively 0,15%, 0,10%, 0,225% and 0,10 %).

¹⁴ 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).

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
Spain	8,53	10,04	15,40		4,02	14,06	893 585 363
France	15,59	18,36	28,17		7,36	25,72	1 634 156 294
Italy	12,40	14,60	22,40		5,85	20,45	1 299 403 517
Cyprus	0,13	0,16	0,24		0,06	0,22	13 975 266
Latvia	0,19	0,23	0,35		0,09	0,32	20 347 713
Lithuania	0,26	0,31	0,48		0,12	0,43	27 598 224
Luxembourg	0,24	0,28	0,44		0,11	0,40	25 245 230
Hungary	0,81	0,95	1,46		0,38	1,33	84 688 659
Malta	0,04	0,05	0,08		0,02	0,07	4 667 489
Netherlands	4,69	5,52	0,00	-4,14	0,00	1,38	87 760 508
Austria	2,25	2,64	0,00	-1,98	0,00	0,66	42 003 200
Poland	2,92	3,43	5,27		1,38	4,81	305 526 916
Portugal	1,28	1,51	2,31		0,60	2,11	134 162 876
Romania	1,11	1,31	2,00		0,52	1,83	116 250 160
Slovenia	0,29	0,34	0,53		0,14	0,48	30 594 008
Slovakia	0,51	0,60	0,92		0,24	0,84	53 196 569
Finland	1,53	1,80	2,76		0,72	2,52	160 317 003
Sweden	2,78	3,27	0,00	-2,45	0,00	0,82	51 925 261
United Kingdom	15,07	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-26,11	26,11	100,00	6 354 671 724

The calculations are made to 15 decimal places.

TABLE 7.1

Adjustment relating to the implementation of the Own Resources Decision 2007/436/EC, Euratom for the year 2007 pursuant to Article 11 thereof (Chapter 37)

Member State	Total own resources for 2007 (ORD 2000/597/EC)	VAT adjustment	GNI adjustment	Gross reduction	Adjustment relating to 2007	p.m. Total own resources for 2007 (ORD 2007/436/EC)
	(1)	(2)	(3)	(4)	(5) = (2)+(3)+(4)	(6) = (1) + (5)
Belgium	4 227 632 577	- 49 110 001	119 433 720	21 698 582	92 022 301	4 319 654 878
Bulgaria	279 464 490	- 4 893 525	10 031 892	1 822 583	6 960 950	286 425 440
Czech Republic	1 166 236 942	- 20 587 169	42 204 393	7 667 646	29 284 870	1 195 521 812
Denmark	2 152 881 004	- 33 318 257	83 470 326	15 164 793	65 316 862	2 218 197 866
Germany	20 989 760 114	-1 868 595 728	868 989 211	157 876 965	- 841 729 552	20 148 030 562
Estonia	161 027 687	- 2 559 165	5 246 374	953 155	3 640 364	164 668 051
Ireland	1 555 346 554	- 28 521 057	58 469 130	10 622 605	40 570 678	1 595 917 232
Greece	1 912 294 978	- 35 969 041	73 737 750	13 396 590	51 165 299	1 963 460 277
Spain	9 755 840 606	- 180 344 390	369 712 096	67 168 870	256 536 576	10 012 377 182
France	16 640 655 478	- 320 782 802	672 790 442	122 231 797	474 239 437	17 114 894 915
Italy	13 754 335 167	- 211 607 460	550 668 233	100 044 774	439 105 547	14 193 440 714
Cyprus	165 353 541	- 2 639 367	5 410 792	983 027	3 754 452	169 107 993

Member State	Total own resources for 2007 (ORD 2000/597/EC)	VAT adjustment	GNI adjustment	Gross reduction	Adjustment relating to 2007	p.m. Total own resources for 2007 (ORD 2007/436/EC)
Latvia	184 669 749	- 3 340 096	6 847 310	1 244 011	4 751 225	189 420 974
Lithuania	258 012 027	- 4 282 818	9 480 071	1 722 328	6 919 581	264 931 608
Luxembourg	268 380 958	- 5 295 301	10 855 547	1 972 223	7 532 469	275 913 427
Hungary	870 246 948	- 13 621 962	33 711 084	6 124 591	26 213 713	896 460 661
Malta	53 659 910	- 896 184	1 837 207	333 782	1 274 805	54 934 715
Netherlands	6 009 567 553	- 632 537 004	200 220 582	- 601 681 032	-1 033 997 454	4 975 570 099
Austria	2 251 083 089	- 129 827 805	95 771 054	17 399 575	- 16 657 176	2 234 425 913
Poland	2 670 179 333	- 50 334 879	103 188 203	18 747 115	71 600 439	2 741 779 772
Portugal	1 393 587 774	- 27 131 211	55 619 900	10 104 960	38 593 649	1 432 181 423
Romania	1 078 417 771	- 17 007 833	41 351 618	7 512 715	31 856 500	1 110 274 271
Slovenia	297 197 340	- 5 538 643	11 354 405	2 062 855	7 878 617	305 075 957
Slovakia	486 815 349	- 8 031 544	18 515 627	3 363 898	13 847 981	500 663 330
Finland	1 564 911 952	- 26 942 006	63 895 320	11 608 429	48 561 743	1 613 473 695
Sweden	2 908 628 252	- 337 565 799	120 921 053	- 136 227 122	- 352 871 868	2 555 756 384
United Kingdom	13 147 018 195	- 361 467 829	749 015 536	136 080 285	523 627 992	13 670 646 187
Total	106 203 205 338	-4 382 748 876	4 382 748 876	0	0	106 203 205 338
2007 GNI uniform rate: GNI-based own resource / 1% of EU 27 GNI base = 75 535 825 263 / 120 405 880 000 = 0,627343326281075						

TABLE 7.2

Adjustment relating to the implementation of the Own Resources Decision 2007/436/EC, Euratom for the year 2008 pursuant to Article 11 thereof (Chapter 37)

Member State	Total own resources for 2008 (ORD 2000/597/EC)	VAT adjustment	GNI adjustment	UK Correction adjustment	Gross reduction	Adjustment relating to 2008	p.m. Total own resources for 2008 (ORD 2007/436/EC)
	(1)	(2)	(3)	(4)	(5)	(6) = (2)+(3)+(4)+(5)	(7) = (1) + (6)
Belgium	4 488 839 886	- 18 080 290	90 147 833	17 770 661	22 729 356	112 567 560	4 601 407 446
Bulgaria	343 568 585	- 2 014 002	8 569 315	1 689 252	2 160 618	10 405 183	353 973 768
Czech Republic	1 290 819 017	- 8 135 219	34 614 292	6 823 445	8 727 449	42 029 967	1 332 848 984
Denmark	2 272 696 879	- 12 367 213	62 529 414	12 326 297	15 765 807	78 254 305	2 350 951 184
Germany	21 572 352 511	-1 734 939 111	652 832 921	22 879 677	164 601 538	- 894 624 975	20 677 727 536
Estonia	166 343 851	- 986 010	4 195 342	827 020	1 057 789	5 094 141	171 437 992
Ireland	1 552 005 577	- 9 882 730	42 049 725	8 289 177	10 602 176	51 058 348	1 603 063 925
Greece	2 207 815 971	- 14 517 143	61 768 546	12 176 309	15 573 966	75 001 678	2 282 817 649
Spain	10 039 010 221	- 65 034 926	276 715 110	54 548 292	69 769 357	335 997 833	10 375 008 054
France	17 582 562 799	- 116 277 087	509 355 672	100 408 258	128 426 011	621 912 854	18 204 475 653
Italy	14 187 384 761	- 78 922 659	406 573 752	80 147 064	102 511 168	510 309 325	14 697 694 086
Cyprus	176 314 844	- 992 557	4 223 200	832 511	1 064 813	5 127 967	181 442 811
Latvia	215 208 514	- 1 382 462	5 882 195	1 159 546	1 483 103	7 142 382	222 350 896
Lithuania	304 401 017	- 1 885 729	8 060 421	1 588 935	2 032 308	9 795 935	314 196 952
Luxembourg	265 454 052	- 1 807 876	7 692 276	1 516 363	1 939 486	9 340 249	274 794 301
Hungary	912 105 763	- 5 461 854	25 370 730	5 001 281	6 396 830	31 306 987	943 412 750
Malta	55 668 537	- 335 097	1 425 793	281 064	359 491	1 731 251	57 399 788

Member State	Total own resources for 2008 (ORD 2000/597/EC)	VAT adjustment	GNI adjustment	UK Correction adjustment	Gross reduction	Adjustment relating to 2008	p.m. Total own resources for 2008 (ORD 2007/436/EC)
Netherlands	6 209 281 363	- 608 921 442	151 264 862	5 301 343	- 622 359 979	-1 074 715 216	5 134 566 147
Austria	2 278 917 858	- 108 496 862	73 155 810	2 563 874	18 445 085	- 14 332 093	2 264 585 765
Poland	3 224 353 288	- 20 569 918	87 522 314	17 253 097	22 067 373	106 272 866	3 330 626 154
Portugal	1 465 664 361	- 9 782 158	41 621 803	8 204 822	10 494 282	50 538 749	1 516 203 110
Romania	1 216 461 901	- 6 652 435	32 958 395	6 497 022	8 309 940	41 112 922	1 257 574 823
Slovenia	377 677 702	- 2 153 908	9 164 595	1 806 598	2 310 708	11 127 993	388 805 695
Slovakia	559 923 861	- 2 943 160	15 100 737	2 976 778	3 807 413	18 941 768	578 865 629
Finland	1 671 149 086	- 9 761 237	49 371 904	9 732 584	12 448 348	61 791 599	1 732 940 685
Sweden	2 931 774 946	- 306 341 256	89 404 305	3 133 331	- 141 218 203	- 355 021 823	2 576 753 123
United Kingdom	10 755 611 054	- 120 483 608	517 556 687	- 385 734 601	130 493 767	141 832 245	10 897 443 299
Total	108 323 368 205	-3 269 127 949	3 269 127 949	0	0	0	108 323 368 205

2008 GNI uniform rate: GNI-based own resource / 1% of EU 27 GNI base = 76 559 439 880 / 125 563 242 000 = 0,609728123139732

TABLE 8

Summary of financing¹⁵ 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 adjustments							Total resources
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	p.m. Collection costs (25% of gross TOR)	VAT-based own resource	GNI-based own resource	Reduction in favour of Netherlands and Sweden	United Kingdom correction	Adjustments relating to 2007 and 2008	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(5)+(6)+(7)+(8)+(9)	(11)	(12)
Belgium	6 900 000	1 983 300 000	1 990 200 000	663 400 000	461 090 400	2 170 621 165	22 973 604	289 752 905	204 589 861	3 149 027 935	3,36	5
Bulgaria	400 000	85 100 000	85 500 000	28 500 000	54 919 650	221 375 890	2 343 017	29 551 130	17 366 133	325 555 820	0,35	1
Czech Republic	3 400 000	243 600 000	247 000 000	82 333 333	224 732 850	905 876 762	9 587 695	120 924 106	71 314 837	1 332 436 250	1,42	1
Denmark	3 500 000	364 800 000	368 300 000	122 766 667	314 804 100	1 503 018 653	15 907 776	200 635 665	143 571 167	2 177 937 361	2,32	2
Germany	28 700 000	3 554 700 000	3 583 400 000	1 194 466 662	1 654 150 350	15 588 848 793	164 990 577	371 434 773	-1 736 354 527	16 043 069 966	17,10	19
Estonia	8 600 000	28 300 000	36 900 000	12 300 000	26 872 050	108 318 680	1 146 432	14 459 295	8 734 505	159 530 962	0,17	1
Ireland	0	259 400 000	259 400 000	86 466 667	255 391 650	1 029 459 472	10 895 680	137 420 973	91 629 026	1 524 796 801	1,63	1
Greece	1 400 000	268 000 000	269 400 000	89 800 000	381 149 400	1 536 377 011	16 260 837	205 088 621	126 166 977	2 265 042 846	2,41	2
Spain	6 500 000	1 439 700 000	1 446 200 000	482 066 667	1 660 694 400	6 694 101 313	70 849 596	893 585 363	592 534 409	9 911 765 081	10,57	11
France	32 700 000	1 424 400 000	1 457 100 000	485 700 000	2 943 348 000	12 241 928 133	129 567 155	1 634 156 294	1 096 152 291	18 045 151 873	19,24	19
Italy	4 700 000	1 909 800 000	1 914 500 000	638 166	1 999 615 200	9 734 200	103 025	1 299 403	949 414	14 085 659	15,02	16

¹⁵ p.m. (own resources + other revenue = total revenue = total expenditure); (113 016 388 019 + 3 155 874 310= 116 172 262 329= 116 172 262 329).

¹⁶ Total own resources as percentage of GNI: (113 016 388 019) / (12 984 373 100 000) = 0,87 %; own resources ceiling as percentage of GNI: 1,24 %.

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments							To res
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	p.m. Collection costs (25% of gross TOR)	VAT-based own resource	GNI-based own resource	Reduction in favour of Netherlands and Sweden	United Kingdom correction	Adjustments relating to 2007 and 2008	Total 'national contributions'	Share in total 'national contributions' (%)	
Cyprus		000		667		168	652	517	872	409		
	3 800 000	45 800 000	49 600 000	16 533 334	25 972 500	104 692 679	1 108 055	13 975 266	8 882 419	154 630 919	0,16	
Latvia	800 000	33 400 000	34 200 000	11 400 000	37 815 450	152 430 485	1 613 307	20 347 713	11 893 607	224 100 562	0,24	
Lithuania	900 000	52 900 000	53 800 000	17 933 333	51 170 400	206 746 124	2 188 177	27 598 224	16 715 516	304 418 441	0,32	
Luxembourg	0	22 700 000	22 700 000	7 566 667	46 917 300	189 119 178	2 001 616	25 245 230	16 872 718	280 156 042	0,30	
Hungary	2 900 000	135 800 000	138 700 000	46 233 334	141 257 700	634 426 754	6 714 700	84 688 659	57 520 700	924 608 513	0,99	1
Malta	200 000	9 900 000	10 100 000	3 366 667	8 674 350	34 965 481	370 071	4 667 489	3 006 056	51 683 447	0,06	61
Netherlands	7 300 000	2 108 700 000	2 116 000 000	705 333 333	299 178 200	3 683 245 061	- 626 854 574	87 760 508	-2 108 712 670	1 334 616 525	1,42	3
Austria	3 200 000	242 300 000	245 500 000	81 833 334	289 967 400	1 762 843 934	18 657 737	42 003 200	- 30 989 269	2 082 483 002	2,22	2
Poland	14 000 000	462 000 000	476 000 000	158 666 667	567 810 150	2 288 788 756	24 224 276	305 526 916	177 873 305	3 364 223 403	3,59	3
Portugal	200 000	160 300 000	160 500 000	53 500 000	249 336 600	1 005 052 140	10 637 356	134 162 876	89 132 398	1 488 321 370	1,59	1
Romania	1 100 000	244 400 000	245 500 000	81 833 334	180 968 400	870 862 911	9 217 113	116 250 160	72 969 422	1 250 268 006	1,33	1
Slovenia	0	106 600 000	106 600 000	35 533 333	56 857 800	229 188 389	2 425 703	30 594 008	19 006 610	338 072 510	0,36	
Slovakia	2 300 000	115 900 000	118 200 000	39 400 000	81 630 300	398 510 583	4 217 790	53 196 569	32 789 749	570 344 991	0,61	
Finland	800 000	166 700 000	167 500 000	55 833 334	250 827 600	1 200 980 121	12 711 035	160 317 003	110 353 342	1 735 189 101	1,85	1
Sweden	2 800 000	493 300 000	496 100 000	165 366 667	151 782 000	2 179 265 642	- 142 018 610	51 925 261	- 707 893 691	1 533 060 602	1,63	2
United Kingdom	9 700 000	3 097 500 000	3 107 200 000	1 035 733 333	2 885 192 700	11 832 916 841	125 238 227	-6 354 671 724	665 460 237	9 154 136 281	9,76	12
Total	146 800 000	19 059 300 000	19 206 100 000	6 402 033 333	15 302 126 900	78 508 161 119	0	0	0	93 810 288 019	100,00	113

PART PARTB — B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title Chapter	Heading	Budget 2009	Amending budget No. 5	New amount
1	OWN RESOURCES	114 812 539 840	-1 796 151 821	113 016 388 019

Title Chapter	Heading	Budget 2009	Amending budget No. 5	New amount
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	1 796 151 821	1 796 151 821
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER COMMUNITY BODIES	1 119 618 489		1 119 618 489
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	76 894 000		76 894 000
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH COMMUNITY AGREEMENTS AND PROGRAMMES	10 000 000		10 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	123 000 000		123 000 000
8	BORROWING AND LENDING OPERATIONS	p.m.		p.m.
9	MISCELLANEOUS REVENUE	30 210 000		30 210 000
	Total	116 172 262 329	0	116 172 262 329

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2009	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 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM)	146 800 000		146 800 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM	19 059 300 000		19 059 300 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM	15 302 126 900		15 302 126 900
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM	80 304 312 940	-1 796 151 821	78 508 161 119
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN			0
	Title 1 — Total	114 812 539 840	-1 796 151 821	113 016 388 019

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2009	Amending budget No. 5	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM			
1 4 0	Own resources based on gross national income pursuant to Article 2(1)(c) of	80 304 312 940	-1 796 151 821	78 508 161 119

Title Chapter Article Item	Heading	Budget 2009	Amending budget No. 5	New amount
	Decision 2007/436/EC, Euratom			
	Article 1 4 0 — Subtotal	80 304 312 940	-1 796 151 821	78 508 161 119
	Chapter 1 4 — Total	80 304 312 940	-1 796 151 821	78 508 161 119

Article 1 4 0 — Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom

Figures

Budget 2009	Amending budget No. 5	New amount
80 304 312 940	-1 796 151 821	78 508 161 119

Remarks

The rate to be applied to the Member States' gross national income for this financial year is 0,6046 %.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(c) thereof.

Member State	Budget 2009	Amending budget No. 5	New amount
Belgium	2 220 281 800	- 49 660 635	2 170 621 165
Bulgaria	226 440 647	- 5 064 757	221 375 890
Czech Republic	926 601 897	- 20 725 135	905 876 762
Denmark	1 537 405 520	- 34 386 867	1 503 018 653
Germany	15 945 498 835	- 356 650 042	15 588 848 793
Estonia	110 796 853	- 2 478 173	108 318 680
Ireland	1 053 011 998	- 23 552 526	1 029 459 472
Greece	1 571 527 069	- 35 150 058	1 536 377 011
Spain	6 847 252 553	- 153 151 240	6 694 101 313
France	12 522 005 531	- 280 077 398	12 241 928 133
Italy	9 956 904 421	- 222 704 253	9 734 200 168
Cyprus	107 087 895	- 2 395 216	104 692 679
Latvia	155 917 872	- 3 487 387	152 430 485
Lithuania	211 476 172	- 4 730 048	206 746 124
Luxembourg	193 445 948	- 4 326 770	189 119 178
Hungary	648 941 509	- 14 514 755	634 426 754
Malta	35 765 440	- 799 959	34 965 481
Netherlands	3 767 512 317	- 84 267 256	3 683 245 061
Austria	1 803 175 224	- 40 331 290	1 762 843 934
Poland	2 341 152 893	- 52 364 137	2 288 788 756
Portugal	1 028 046 262	- 22 994 122	1 005 052 140
Romania	890 786 980	- 19 924 069	870 862 911
Slovenia	234 431 884	- 5 243 495	229 188 389
Slovakia	407 627 922	- 9 117 339	398 510 583
Finland	1 228 456 789	- 27 476 668	1 200 980 121

Member State	Budget 2009	Amending budget No. 5	New amount
Sweden	2 229 124 050	- 49 858 408	2 179 265 642
United Kingdom	12 103 636 659	- 270 719 818	11 832 916 841
Article 1 4 0 — Total	80 304 312 940	-1 796 151 821	78 508 161 119

TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2009	Amending budget No. 5	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.	1 796 151 821	1 796 151 821
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS RESULTING FROM APPLICATION OF ARTICLE 10(4), (5) AND (8) 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(6) TO (8) OF REGULATION (EC, EURATOM) No 1150/2000	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.		p.m.
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		p.m.
3 7	ADJUSTMENT RELATING TO THE IMPLEMENTATION OF THE OWN RESOURCES DECISION 2007/436/EC, EURATOM			0
	Title 3 — Total	p.m.	1 796 151 821	1 796 151 821

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Figures

Title Chapter Article Item	Heading	Budget 2009	Amending budget No. 5	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	Surplus available from the preceding financial year	p.m.	1 796 151 821	1 796 151 821
	Article 3 0 0 — Subtotal	p.m.	1 796 151 821	1 796 151 821
3 0 1	Surplus own resources resulting from a transfer from the EAGGF Guarantee Section chapters	—		—
	Article 3 0 1 — Subtotal	—		—
3 0 2	Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions	p.m.		p.m.
	Article 3 0 2 — Subtotal	p.m.		p.m.
	Chapter 3 0 — Total	p.m.	1 796 151 821	1 796 151 821

Article 3 0 0 — Surplus available from the preceding financial year

Figures

Budget 2009	Amending budget No. 5	New amount
p.m.	1 796 151 821	1 796 151 821

Remarks

Article 15 of the Financial Regulation states that the balance from each financial year, whether surplus or deficit, is entered as revenue or 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 Article 27 02 01 of the statement of expenditure of Section III 'Commission'.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1).

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.

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 7 thereof.