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II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT**FINAL ADOPTION
of amending budget No 3 of the European Union
for the financial year 2003**

(2003/754/EC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

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

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

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

Having regard to the general budget of the European Union for the financial year 2003 finally adopted on 19 December 2002 ⁽²⁾,

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

Having regard to preliminary draft amending budget No 1 of the European Union for the financial year 2003 presented by the Commission on 26 February 2003,

Having regard to draft amending budget No 1 of the European Union for the financial year 2003 established by the Council on 8 April 2003,

⁽¹⁾ OJ L 248, 16.9.2002, p. 1.

⁽²⁾ OJ L 54, 28.2.2003, p. 1.

⁽³⁾ OJ C 172, 18.6.1999, p. 1.

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

Having regard to the Resolution adopted by the European Parliament on 19 June 2003,

Having regard to the deliberations of 22 September 2003 of the Council, which did not modify the amendment by the European Parliament,

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

DECLARES:

Sole Article

Amending budget No 3 of the European Union for the financial year 2003 has been finally adopted.

Done at Strasbourg on 22 September 2003.

The President

Pat COX

AMENDING BUDGET No 3 OF THE EUROPEAN UNION
FOR THE FINANCIAL YEAR 2003

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SECTION III

COMMISSION

COMMISSION

EXPENDITURE

PART A

ADMINISTRATIVE APPROPRIATIONS

COMMISSION

Part A

(Administrative appropriations)

TITLE A-3

EXPENDITURE RESULTING FROM SPECIAL FUNCTIONS CARRIED OUT BY THE INSTITUTION

Revenue accruing from the contributions by EFTA States towards the Community's administrative costs under Articles 76 and 82 of the Agreement on the European Economic Area will give rise to the provision of additional appropriations for the budget headings concerned in this title in accordance with the Financial Regulation. The amount of such revenue is estimated at EUR 14 000.

CHAPTER A-3 0 — COMMUNITY SUBSIDIES

Subsidies granted under Chapter A-3 0 are intended to finance independent institutions of European interest and to contribute to the financing of organisations or projects advancing the idea of the European civil society with due regard for the principles of the Treaty and for the following criteria:

- promotion of European integration,
- development of networks throughout Europe,
- encouragement of partnerships with organisations in the public and private sector,
- creation of networks between Member States' and preaccession countries' organisations,
- ability to attract part-financing from external sources,
- budgetary transparency, sound financial management and annual accountability,
- equal opportunities for the disabled.

A report on these subsidies is presented to the budgetary authority before 30 May each year.

This report will also seek to determine the legal nature of the EU's financial support and the counterpart funding by the beneficiary.

In the hierarchy of norms, decisions of the budgetary authority take precedence over the Commission's vade-mecum, which is merely an internal document.

Lastly, contributions in kind must be taken into account for the purpose of evaluating funding other than Community grants where such contributions are clearly quantifiable and are evaluated jointly by the body providing them and the recipient body.

A-3 0 1 *Institutions of European interest***A-3 0 1 4 European Interuniversity Centre**

Budget 2003	Amending budget No 3	New amount
1 732 000	—	1 732 000

This appropriation is intended to finance the European Interuniversity Centre for:

- the continuation of the Venice-based European master's degree courses in human rights and democratisation, organised by 29 universities in European Union Member States, including an increase in the capacity to run specialised training courses,
- the continuation of the programme enabling certain graduates to acquire practical experience, for a period not exceeding 12 months, on the human rights training programme run by the United Nations and the European Union.

FINAL ADOPTION
of amending budget No 4 of the European Union
for the financial year 2003

(2003/755/EC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

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

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

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

Having regard to the general budget of the European Union for the financial year 2003 finally adopted on 19 December 2002 ⁽²⁾,

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

Having regard to preliminary draft amending budget No 4 of the European Union for the financial year 2003 presented by the Commission on 28 May 2003,

Having regard to draft amending budget No 4 of the European Union for the financial year 2003 established by the Council on 15 July 2003,

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

Having regard to the Resolution adopted by the European Parliament on 23 September 2003,

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

DECLARES:

Sole Article

Amending budget No 4 of the European Union for the financial year 2003 has been finally adopted.

Done at Strasbourg on 23 September 2003.

The President

Pat COX

⁽¹⁾ OJ L 248, 16.9.2002, p. 1.

⁽²⁾ OJ L 54, 28.2.2003, p. 1.

⁽³⁾ OJ C 172, 18.6.1999, p. 1.

**AMENDING BUDGET No 4 OF THE EUROPEAN UNION
FOR THE FINANCIAL YEAR 2003**

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A. FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2003 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 2003 ⁽¹⁾	Budget 2002 ⁽²⁾
<i>A. Section III 'Commission' (part B)</i>		
1. EAGGF Guarantee Section (subsection B1)	44 762 450 000	44 480 180 000
2. Structural operations, structural and cohesion expenditure, financial mechanism, other agricultural and regional operations, transport and fisheries (subsection B2)	33 330 476 500	32 287 100 000
3. Training, youth, culture, audiovisual media, information and other social operations (subsection B3)	879 610 000	888 220 000
4. Energy, Euratom nuclear safeguards and environment (subsection B4)	250 832 000	189 310 000
5. Consumer protection, internal market, industry and trans-European networks (subsection B5)	1 165 694 000	1 124 222 000
6. Research and technological development (subsection B6)	3 650 000 000	3 751 687 600
7. External action (subsection B7)	7 687 634 450	7 387 044 500
8. Common foreign and security policy (subsection B8)	50 000 000	35 000 000
9. Guarantees, reserves and compensation (subsection B0)	366 169 050	335 162 000
Section III part B — Subtotal	92 142 866 000	90 477 926 100
<i>B. Section III 'Commission' (part A)</i>	3 489 472 371	3 424 801 929
Section III — Subtotal	95 632 338 371	93 902 728 029
<i>C. Sections I, II, IV, V, VI, VII and VIII (other institutions)</i>	1 870 598 727	1 753 659 209
Total expenditure ⁽³⁾	97 502 937 098	95 656 387 238
⁽¹⁾ Including amending budgets No 1, 2, 3 and 4.		
⁽²⁾ The figures in this column correspond to those of the 2002 budget (OJ L 29, 31.1.2002, p. 1) plus amending budgets No 1, 2, 3, 4, 5 and 6/2002.		
⁽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 2003 ⁽¹⁾	Budget 2002 ⁽²⁾
Miscellaneous revenue (Titles 4 to 9)	837 078 989	1 393 036 667
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	7 413 481 988	15 002 522 104
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)	263 330 000	372 460 000
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	p.m.
Adjustment of collection costs for 2001 (Chapter 2 0)	—	- 2 037 915 181
Total revenue for Titles 2 to 9	8 513 890 977	14 730 103 590
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1, 1 2 and 1 9)	10 906 200 000	11 720 100 000
VAT own resources at the uniform rate (tables 1 and 2, Chapter 1 3)	21 748 030 275	22 601 189 980
Remainder to be financed by the additional resource (GNI own resources, tables 3 and 4, Chapter 1 4)	56 334 815 846	46 604 993 668
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom ⁽³⁾	88 989 046 121	80 926 283 648
Total revenue ⁽⁴⁾	97 502 937 098	95 656 387 238
⁽¹⁾ Including amending budgets No 1, 2, 3, and 4. ⁽²⁾ The financing of the 2002 budget takes account of amending budgets No 1, 2, 3, 4, 5 and 6/2002. ⁽³⁾ The own resources for the 2003 budget are determined on the basis of the budget forecasts adopted at the 128th meeting of the Advisory Committee on Own Resources on 23 April 2003. ⁽⁴⁾ The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance'.		

TABLE 1

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

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5) ⁽¹⁾	(6)
Belgium	1 098 220 000	2 741 740 000	50	1 370 870 000	1 098 220 000	Greece Spain Ireland Luxembourg Portugal
Denmark	739 914 000	1 885 067 000	50	942 533 500	739 914 000	
Germany	9 655 386 000	21 374 360 000	50	10 687 180 000	9 655 386 000	
Greece	788 279 000	1 520 310 000	50	760 155 000	760 155 000	
Spain	4 135 050 000	7 245 825 000	50	3 622 912 500	3 622 912 500	
France	7 355 650 000	15 741 527 000	50	7 870 763 500	7 355 650 000	
Ireland	629 463 000	1 113 905 000	50	556 952 500	556 952 500	
Italy	4 871 906 000	12 918 015 000	50	6 459 007 500	4 871 906 000	
Luxembourg	140 510 000	200 850 000	50	100 425 000	100 425 000	
Netherlands	2 218 675 000	4 556 320 000	50	2 278 160 000	2 218 675 000	
Austria	1 043 290 000	2 193 925 000	50	1 096 962 500	1 043 290 000	
Portugal	823 545 000	1 307 860 000	50	653 930 000	653 930 000	
Finland	593 565 000	1 440 265 000	50	720 132 500	593 565 000	
Sweden	1 113 937 000	2 632 816 000	50	1 316 408 000	1 113 937 000	
United Kingdom	8 403 395 000	17 074 362 000	50	8 537 181 000	8 403 395 000	
Total	43 610 785 000	93 947 147 000		46 973 573 500	42 788 313 000	

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

Calculation of the uniform call rate for VAT own resources

A. The maximum call rate is set at 0,75 % for 2003.

B. Determination of the rate frozen by the 2002 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 (D), the Netherlands (NL), Austria (A) and Sweden (S) 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)] $\times$ 1/4 $\times$ United Kingdom correction

Example: Germany:

Germany's theoretical VAT contribution = 9 655 386 000 / (42 788 313 000 – 8 403 395 000) $\times$ 1/4 $\times$ 5 488 717 817 = 385 312 022,32482

(2) calculation of the frozen rate

Frozen rate 1 = [UK correction – theoretical VAT contributions (D + NL + A + S)] / [EU capped VAT base – capped VAT bases (UK + D + NL + A + S)]

Frozen rate 1 = [5 488 717 817 – (385 312 022,32482 + 88 539 407,0347389 + 41 633 983,3302637 + 44 453 253,1596813)] / [42 788 313 000 – (8 403 395 000 + 9 655 386 000 + 2 218 675 000 + 1 043 290 000 + 1 113 937 000)]

Frozen rate 1 = 0,242157254069692 %

C. Determination of the rate frozen by the 1999 correction of budgetary imbalances granted to the United Kingdom (Article 2(4)(b)) of Decision 94/728/EC, Euratom):

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

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

Calculation formula for Germany

Germany's theoretical VAT contribution = [Germany's capped VAT base / (EU capped VAT base – UK capped VAT base)] $\times$ 2/3 $\times$ United Kingdom correction

Example: Germany:

Germany's theoretical VAT contribution = 9 655 386 000 / (42 788 313 000 – 8 403 395 000) $\times$ 2/3 $\times$ – 13 009 542 = – 2 435 411,74444

(2) calculation of the frozen rate

Frozen rate 1 = [UK correction – theoretical VAT contributions (D)] / [EU capped VAT base – capped VAT bases (UK + D)]

Frozen rate 2 = [– 13 009 542 – (– 2 435 411,74444)] / [42 788 313 000 – (8 403 395 000 + 9 655 386 000)]

Frozen rate 2 = – 0,000427591199686272 %

Total frozen rate = frozen rate 1 + frozen rate 2

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

Uniform rate:

0,75 % – 0,241729662870006 % = 0,508270337129995 %

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 uni- form rate
	(1)	(2)	(3)	(4) = (1) × (3)
Belgium	1 098 220 000	0,75	0,508270337	558 192 650
Denmark	739 914 000	0,75	0,508270337	376 076 338
Germany	9 655 386 000	0,75	0,508270337	4 907 546 297
Greece	760 155 000	0,75	0,508270337	386 364 238
Spain	3 622 912 500	0,75	0,508270337	1 841 418 958
France	7 355 650 000	0,75	0,508270337	3 738 658 705
Ireland	556 952 500	0,75	0,508270337	283 082 435
Italy	4 871 906 000	0,75	0,508270337	2 476 245 305
Luxembourg	100 425 000	0,75	0,508270337	51 043 049
Netherlands	2 218 675 000	0,75	0,508270337	1 127 686 690
Austria	1 043 290 000	0,75	0,508270337	530 273 360
Portugal	653 930 000	0,75	0,508270337	332 373 222
Finland	593 565 000	0,75	0,508270337	301 691 483
Sweden	1 113 937 000	0,75	0,508270337	566 181 135
United Kingdom	8 403 395 000	0,75	0,508270337	4 271 196 410
Total	42 788 313 000			21 748 030 275

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national product pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom (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	2 741 740 000	0,5996437 ⁽¹⁾	1 644 067 148
Denmark	1 885 067 000		1 130 368 571
Germany	21 374 360 000		12 817 000 546
Greece	1 520 310 000		911 644 330
Spain	7 245 825 000		4 344 913 391
France	15 741 527 000		9 439 307 664
Ireland	1 113 905 000		667 946 128
Italy	12 918 015 000		7 746 206 451
Luxembourg	200 850 000		120 438 439
Netherlands	4 556 320 000		2 732 168 632
Austria	2 193 925 000		1 315 573 328
Portugal	1 307 860 000		784 250 024
Finland	1 440 265 000		863 645 849
Sweden	2 632 816 000		1 578 751 556
United Kingdom	17 074 362 000		10 238 533 789
Total	93 947 147 000		56 334 815 846
⁽¹⁾ Calculation of rate: (56 334 815 846) / (93 947 147 000) = 0,599643710798371 %			

TABLE 4

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

Member State	Reserve for loans and loan guarantees	Emergency aid reserve	GNI own resources not including reserves	GNI own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) + (2) + (3)
Belgium	6 332 897	6 332 897	1 631 401 354	1 644 067 148
Denmark	4 354 145	4 354 145	1 121 660 281	1 130 368 571
Germany	49 370 698	49 370 698	12 718 259 150	12 817 000 546
Greece	3 511 626	3 511 626	904 621 078	911 644 330
Spain	16 736 474	16 736 474	4 311 440 443	4 344 913 391
France	36 359 926	36 359 926	9 366 587 812	9 439 307 664
Ireland	2 572 908	2 572 908	662 800 312	667 946 128
Italy	29 838 152	29 838 152	7 686 530 147	7 746 206 451
Luxembourg	463 925	463 925	119 510 589	120 438 439
Netherlands	10 524 231	10 524 231	2 711 120 170	2 732 168 632
Austria	5 067 549	5 067 549	1 305 438 230	1 315 573 328
Portugal	3 020 907	3 020 907	778 208 210	784 250 024
Finland	3 326 738	3 326 738	856 992 373	863 645 849
Sweden	6 081 303	6 081 303	1 566 588 950	1 578 751 556
United Kingdom	39 438 521	39 438 521	10 159 656 747	10 238 533 789
Total	217 000 000	217 000 000	55 900 815 846	56 334 815 846
Percentage of '1 % of GNI'	0,0023	0,0023	0,5950	0,5996

TABLE 5.1

Correction of budgetary imbalances for the United Kingdom for 2002 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 1 5)

Description	Coefficient (%) ⁽¹⁾	Amount
1. United Kingdom's share (in %) of total non-capped VAT bases	19,44	
2. United Kingdom's share (in %) of total allocated expenditure	7,87	
3. (1) – (2)	11,57	
4. Total allocated expenditure		79 140 807 878
5. (3) × (4)		9 156 520 939
6. 0,66 × (5) = initial amount		6 043 303 819
7. Benefit for the United Kingdom ⁽²⁾		492 290 441
8. Basic compensation for the United Kingdom = (6) – (7)		5 551 013 379
9. Windfall gains deriving from traditional own resources ⁽³⁾		62 295 562
10. Correction for the United Kingdom = (8) – (9)		5 488 717 817
⁽¹⁾ Rounded figures.		
⁽²⁾ This is the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the introduction of the GNP/GNI resource and the capping of VAT bases.		
⁽³⁾ These windfall gains are the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the increase from 2001 onwards in the percentage of traditional own resources that Member States retain to cover their collection costs.		

TABLE 5.2

Correction of budgetary imbalances for the United Kingdom for 1999 pursuant to Article 4 of Decision 94/728/EC, Euratom (Chapter 1 5)

Description	Coefficient (%) ⁽¹⁾	Amount
1. United Kingdom's share (in %) of total non-capped VAT bases	17,76	
2. United Kingdom's share (in %) of total allocated expenditure	7,77	
3. (1) – (2)	9,99	
4. Total allocated expenditure		76 468 522 605
5. (3) × (4)		7 635 956 221
6. $0,66 \times (5)$ = initial amount		5 039 731 106
7. Benefit for the United Kingdom ⁽²⁾		117 241 598
8. Reference compensation for the United Kingdom = (6) – (7)		4 922 489 508
9. Amount already entered in SAB No1/2000 and SAB No 3/2001		4 935 499 050
10. Amount still to be entered in budget in 2003 = (8) – (9)		- 13 009 542
⁽¹⁾ Rounded figures.		
⁽²⁾ This is the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the introduction of the GNP/GNI resource and the capping of VAT bases.		

TABLE 6.1

Calculation of the financing of the 2002 correction for the United Kingdom amounting to – EUR 5 488 717 817 (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	2,92	3,57	5,95		1,78	5,35	293 684 485
Denmark	2,01	2,45	4,09		1,23	3,68	201 921 018
Germany	22,75	27,80	0,00	- 20,85	0,00	6,95	381 532 392
Greece	1,62	1,98	3,30		0,99	2,97	162 849 672
Spain	7,71	9,43	15,71		4,71	14,14	776 144 486
France	16,76	20,48	34,14		10,24	30,72	1 686 170 917
Ireland	1,19	1,45	2,42		0,72	2,17	119 317 155
Italy	13,75	16,80	28,01		8,41	25,21	1 383 727 335
Luxembourg	0,21	0,26	0,44		0,13	0,39	21 514 268
Netherlands	4,85	5,93	0,00	- 4,45	0,00	1,48	81 330 326
Austria	2,34	2,85	0,00	- 2,14	0,00	0,71	39 161 568
Portugal	1,39	1,70	2,84		0,85	2,55	140 092 857
Finland	1,53	1,87	3,12		0,94	2,81	154 275 564
Sweden	2,80	3,42	0,00	- 2,57	0,00	0,86	46 995 774
United Kingdom	18,17	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	- 30,01	30,01	100,00	5 488 717 817

The calculations are made to 15 decimal places.

TABLE 6.2

Calculation of the financing of the 2002 correction for the United Kingdom amounting to – EUR 13 009 542 (Chapter 1 5)

Member State	Percentage share of GNI base	Shares without the United Kingdom	Column 2 shares distributed between Member States other than Germany and the United Kingdom	One third of Germany's share in column 2	Distribution of column 4 between Member States other than Germany and the United Kingdom	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,92	3,57	4,94	0,00	0,46	4,02	- 523 565
Denmark	2,01	2,45	3,40	0,00	0,31	2,77	- 359 974
Germany	22,75	27,80	0,00	- 9,27	0,00	18,54	- 2 411 521
Greece	1,62	1,98	2,74	0,00	0,25	2,23	- 290 320
Spain	7,71	9,43	13,06	0,00	1,21	10,64	- 1 383 668
France	16,76	20,48	28,36	0,00	2,63	23,11	- 3 006 014
Ireland	1,19	1,45	2,01	0,00	0,19	1,64	- 212 712
Italy	13,75	16,80	23,28	0,00	2,16	18,96	- 2 466 834
Luxembourg	0,21	0,26	0,36	0,00	0,03	0,29	- 38 354
Netherlands	4,85	5,93	8,21	0,00	0,76	6,69	- 870 078
Austria	2,34	2,85	3,95	0,00	0,37	3,22	- 418 954
Portugal	1,39	1,70	2,36	0,00	0,22	1,92	- 249 750
Finland	1,53	1,87	2,60	0,00	0,24	2,11	- 275 034
Sweden	2,80	3,42	4,74	0,00	0,44	3,86	- 502 764
United Kingdom	18,17	0,00	0,00	0,00	0,00	0,00	0
Total	100,00	100,00	100,00	- 9,27	9,27	100,00	- 13 009 542

The calculations are made to 15 decimal places.

TABLE 7

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

Member State	Net agricultural duties (75 %)	Net sugar and isoglucose levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	VAT own resources at uniform rate	GNI own resources excluding reserves	GNI own resources, reserves	Correction for the United Kingdom, VAT and GNI own resources	Result of the final calculation of the financing of the UK correction for 1999	Total own resources ⁽¹⁾
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9)	(10) = (4) + (5) + (6) + (7) + (8) + (9)
Belgium	19 275 000	32 025 000	987 825 000	1 039 125 000	558 192 650	1 631 401 354	12 665 794	293 160 920	1 805 097	3 536 350 815
Denmark	4 650 000	17 400 000	189 675 000	211 725 000	376 076 338	1 121 660 281	8 708 290	201 561 044	-8 959 386	1 910 771 567
Germany	118 875 000	142 125 000	2 012 925 000	2 273 925 000	4 907 546 297	12 718 259 150	98 741 396	379 120 871	55 807 643	20 433 400 357
Greece	7 875 000	8 925 000	127 050 000	143 850 000	386 364 238	904 621 078	7 023 252	162 559 352	-1 488 535	1 602 929 385
Spain	28 575 000	23 175 000	651 450 000	703 200 000	1 841 418 958	4 311 440 443	33 472 948	774 760 818	12 928 210	7 677 221 377
France	80 175 000	139 950 000	864 450 000	1 084 575 000	3 738 658 705	9 366 587 812	72 719 852	1 683 164 903	-40 957 487	15 904 748 785
Ireland	600 000	5 850 000	99 375 000	105 825 000	283 082 435	662 800 312	5 145 816	119 104 443	9 753 152	1 185 711 158
Italy	44 625 000	51 900 000	947 100 000	1 043 625 000	2 476 245 305	7 686 530 147	59 676 304	1 381 260 501	-56 634 761	12 590 702 496
Luxembourg	225 000	0	12 225 000	12 450 000	51 043 049	119 510 589	927 850	21 475 914	1 775 608	207 183 010
Netherlands	158 700 000	58 650 000	983 475 000	1 200 825 000	1 127 686 690	2 711 120 170	21 048 462	80 460 248	5 864 299	5 147 004 869
Austria	6 750 000	14 850 000	153 300 000	174 900 000	530 273 360	1 305 438 230	10 135 098	38 742 614	7 043 861	2 066 533 163
Portugal	25 350 000	1 275 000	90 300 000	116 925 000	332 373 222	778 208 210	6 041 814	139 843 107	3 997 886	1 377 389 239
Finland	4 875 000	4 425 000	72 450 000	81 750 000	301 691 483	856 992 373	6 653 476	154 000 530	2 194 022	1 403 281 884
Sweden	13 125 000	10 800 000	255 375 000	279 300 000	566 181 135	1 566 588 950	12 162 606	46 493 010	-4 257 925	2 466 467 776
United Kingdom	366 150 000	35 250 000	2 032 800 000	2 434 200 000	4 271 196 410	10 159 656 747	78 877 042	-5 475 708 275	11 128 316	11 479 350 240
Total	879 825 000	546 600 000	9 479 775 000	10 906 200 000	21 748 030 275	55 900 815 846	434 000 000	0	0	88 989 046 121

⁽¹⁾ Total own resources as % of GNI: (88 989 046 121) / (9 394 714 700 000) = 0.95 %. Own resources ceiling as % of GNI: 1.24 %.

TITLE 1

OWN RESOURCES

CHAPTER 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)

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

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

Article Item	Heading	Budget 2003	AB No 4/2003	New amount
1 1 1	CHAPTER 1 1			
	<i>Levies connected with sugar storage</i>			
	<i>Article 1 1 1 — Total</i>	p.m.	—	p.m.
	CHAPTER 1 1 — TOTAL	546 600 000	—	546 600 000
1 2 0	CHAPTER 1 2			
	<i>Customs duties and other duties referred to in Article 2(1)(b) of Decision 2000/597/EC, Euratom</i>			
	<i>Article 1 2 0 — Total</i>	10 713 900 000	- 1 234 125 000	9 479 775 000
	CHAPTER 1 2 — TOTAL	10 713 900 000	- 1 234 125 000	9 479 775 000
1 3 0	CHAPTER 1 3			
	<i>Own resources accruing from value added tax pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom</i>			
	<i>Article 1 3 0 — Total</i>	24 121 259 065	- 2 373 228 790	21 748 030 275
	CHAPTER 1 3 — TOTAL	24 121 259 065	- 2 373 228 790	21 748 030 275

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

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

Article Item	Heading	Budget 2003	AB No 4/2003	New amount
	CHAPTER 1 4			
1 4 0	<i>Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom</i>			
1 4 0 0	Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve, the reserve for loan guarantees and the reserve for emergency aid	52 556 510 811	+ 3 344 305 035	55 900 815 846
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	217 000 000	—	217 000 000
1 4 0 3	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the emergency aid reserve	217 000 000	—	217 000 000
	<i>Article 1 4 0 — Total</i>	52 990 510 811	+ 3 344 305 035	56 334 815 846
	CHAPTER 1 4 — TOTAL	52 990 510 811	+ 3 344 305 035	56 334 815 846
	CHAPTER 1 5			
1 5 0	<i>Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2000/597/EC, Euratom</i>			
	<i>Article 1 5 0 — Total</i>	—	—	—
	CHAPTER 1 5 — TOTAL	—	—	—
	Title 1 — Total	89 252 094 876	- 263 048 755	88 989 046 121

TITLE 1

OWN RESOURCES

CHAPTER 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 1

Levies connected with sugar storage

Budget 2003	AB No 4/2003	New amount
p.m.	—	p.m.

This article is intended for 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 under 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 when the obligation to store sugar carried forward is not complied with and the amounts due under Council Regulation (EEC) No 1789/81 of 30 June 1981 laying down general rules concerning the system of minimum stocks in the sugar sector.

Forecasts from 2003 onwards are net figures.

Member States	Budget 2003	AB No 4/2003	New amount
Belgium	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
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.
Luxembourg	—	—	—
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
<i>Article 1 1 1 — Total</i>	p.m.	—	p.m.

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

1 2 0

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

Budget 2003	AB No 4/2003	New amount
10 713 900 000	- 1 234 125 000	9 479 775 000

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

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

Forecasts from 2003 onwards are net figures.

Member States	Budget 2003	AB No 4/2003	New amount
Belgium	987 000 000	825 000	987 825 000
Denmark	218 700 000	- 29 025 000	189 675 000
Germany	2 352 975 000	- 340 050 000	2 012 925 000
Greece	134 325 000	- 7 275 000	127 050 000
Spain	701 850 000	- 50 400 000	651 450 000
France	1 022 475 000	- 158 025 000	864 450 000
Ireland	126 525 000	- 27 150 000	99 375 000
Italy	1 066 350 000	- 119 250 000	947 100 000
Luxembourg	16 500 000	- 4 275 000	12 225 000
Netherlands	1 238 025 000	- 254 550 000	983 475 000
Austria	167 550 000	- 14 250 000	153 300 000
Portugal	112 500 000	- 22 200 000	90 300 000
Finland	89 100 000	- 16 650 000	72 450 000
Sweden	276 000 000	- 20 625 000	255 375 000
United Kingdom	2 204 025 000	- 171 225 000	2 032 800 000
<i>Article 1 2 0 — Total</i>	10 713 900 000	- 1 234 125 000	9 479 775 000

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

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

Budget 2003	AB No 4/2003	New amount
24 121 259 065	- 2 373 228 790	21 748 030 275

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

If account is taken of the capped VAT bases and of the compensation arrangements for the United Kingdom, own resources accruing from value added tax are as follows at the uniform rate (0,5083 %).

Member States	Budget 2003	AB No 4/2003	New amount
Belgium	598 949 417	- 40 756 767	558 192 650
Denmark	391 745 698	- 15 669 360	376 076 338
Germany	5 532 253 617	- 624 707 320	4 907 546 297
Greece	405 170 118	- 18 805 880	386 364 238
Spain	1 918 356 761	- 76 937 803	1 841 418 958
France	4 067 970 927	- 329 312 222	3 738 658 705
Ireland	304 769 889	- 21 687 454	283 082 435
Italy	2 934 514 139	- 458 268 834	2 476 245 305
Luxembourg	58 520 384	- 7 477 335	51 043 049
Netherlands	1 261 567 639	- 133 880 949	1 127 686 690
Austria	578 730 284	- 48 456 924	530 273 360
Portugal	350 864 468	- 18 491 246	332 373 222
Finland	318 608 566	- 16 917 083	301 691 483
Sweden	609 529 046	- 43 347 911	566 181 135
United Kingdom	4 789 708 112	- 518 511 702	4 271 196 410
<i>Article 1 3 0 — Total</i>	24 121 259 065	- 2 373 228 790	21 748 030 275

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

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

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

Budget 2003	AB No 4/2003	New amount
52 556 510 811	+ 3 344 305 035	55 900 815 846

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

The rate, excluding the loan guarantee reserve and the emergency aid reserve, to be applied to Member States' gross national income for this financial year is 0,5950 %.

Member States	Budget 2003	AB No 4/2003	New amount
Belgium	1 551 959 787	79 441 567	1 631 401 354
Denmark	1 058 579 817	63 080 464	1 121 660 281
Germany	11 954 105 611	764 153 539	12 718 259 150
Greece	828 174 343	76 446 735	904 621 078
Spain	3 921 152 573	390 287 870	4 311 440 443
France	8 614 202 123	752 385 689	9 366 587 812
Ireland	622 954 634	39 845 678	662 800 312
Italy	7 270 884 126	415 646 021	7 686 530 147
Luxembourg	119 616 621	- 106 032	119 510 589
Netherlands	2 608 229 149	102 891 021	2 711 120 170
Austria	1 215 672 640	89 765 590	1 305 438 230
Portugal	717 172 706	61 035 504	778 208 210
Finland	788 771 027	68 221 346	856 992 373
Sweden	1 415 369 302	151 219 648	1 566 588 950
United Kingdom	9 869 666 352	289 990 395	10 159 656 747
Item 1 4 0 0 — Total	52 556 510 811	3 344 305 035	55 900 815 846

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

1 4 0 (*cont'd*)

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

Budget 2003	AB No 4/2003	New amount
217 000 000	—	217 000 000

Council Regulation (EC, Euratom) No 2728/94 of 31 October 1994 establishing a Guarantee Fund for external actions (OJ L 293, 12.11.1994, p. 1), as last amended by Regulation (EC, Euratom) No 1149/1999 (OJ L 139, 2.6.1999, p. 1).

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

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

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(d) and Article 6 thereof.

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

Member States	Budget 2003	AB No 4/2003	New amount
Belgium	6 407 870	- 74 973	6 332 897
Denmark	4 370 759	- 16 614	4 354 145
Germany	49 357 173	13 525	49 370 698
Greece	3 419 440	92 186	3 511 626
Spain	16 190 004	546 470	16 736 474
France	35 567 084	792 842	36 359 926
Ireland	2 572 111	797	2 572 908
Italy	30 020 674	- 182 522	29 838 152
Luxembourg	493 884	- 29 959	463 925
Netherlands	10 769 089	- 244 858	10 524 231
Austria	5 019 377	48 172	5 067 549
Portugal	2 961 127	59 780	3 020 907
Finland	3 256 748	69 990	3 326 738
Sweden	5 843 903	237 400	6 081 303
United Kingdom	40 750 757	- 1 312 236	39 438 521
Item 1 4 0 2 — Total	217 000 000	—	217 000 000

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

1 4 0 (*cont'd*)

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

Budget 2003	AB No 4/2003	New amount
217 000 000	—	217 000 000

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

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

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

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(d) and Article 6 thereof.

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

When the Commission considers it necessary to draw on this reserve, it convenes a three-way meeting as soon as possible in order to obtain the agreement of the two arms of the budgetary authority on the need to use the reserve and on the amount required. The reserve is drawn on by means of a transfer to the budget headings concerned.

Member States	Budget 2003	AB No 4/2003	New amount
Belgium	6 407 870	- 74 973	6 332 897
Denmark	4 370 759	- 16 614	4 354 145
Germany	49 357 173	13 525	49 370 698
Greece	3 419 440	92 186	3 511 626
Spain	16 190 004	546 470	16 736 474
France	35 567 084	792 842	36 359 926
Ireland	2 572 111	797	2 572 908
Italy	30 020 674	- 182 522	29 838 152
Luxembourg	493 884	- 29 959	463 925
Netherlands	10 769 089	- 244 858	10 524 231
Austria	5 019 377	48 172	5 067 549
Portugal	2 961 127	59 780	3 020 907
Finland	3 256 748	69 990	3 326 738
Sweden	5 843 903	237 400	6 081 303
United Kingdom	40 750 757	- 1 312 236	39 438 521
Item 1 4 0 3 — Total	217 000 000	—	217 000 000

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

1 5 0

Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2000/597/EC, Euratom

Budget 2003	AB No 4/2003	New amount
—	—	—

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

The breakdown of the correction is as follows:

Member States	Budget 2003	AB No 4/2003	New amount
Belgium	275 544 428	17 616 492	293 160 920
Denmark	187 946 732	13 614 312	201 561 044
Germany	352 367 653	26 753 218	379 120 871
Greece	147 039 136	15 520 216	162 559 352
Spain	696 185 399	78 575 419	774 760 818
France	1 529 418 106	153 746 797	1 683 164 903
Ireland	110 603 174	8 501 269	119 104 443
Italy	1 290 917 217	90 343 284	1 381 260 501
Luxembourg	21 237 466	238 448	21 475 914
Netherlands	76 882 003	3 578 245	80 460 248
Austria	35 834 025	2 908 589	38 742 614
Portugal	127 331 227	12 511 880	139 843 107
Finland	140 043 230	13 957 300	154 000 530
Sweden	41 720 425	4 772 585	46 493 010
United Kingdom	- 5 033 070 221	- 442 638 054	- 5 475 708 275
<i>Article 1 5 0 — Total</i>	—	—	—

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

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

Article Item	Heading	Budget 2003	AB No 4/2003	New amount
3 0 2	CHAPTER 3 0			
	<i>Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions</i>			
	Article 3 0 2 — Total	p.m.	+ 263 330 000	263 330 000
	CHAPTER 3 0 — TOTAL	7 413 481 988	+ 263 330 000	7 676 811 988
3 5 9	CHAPTER 3 5			
	<i>Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of 1991 and subsequent financial years</i>			
	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of 1999	p.m.	—	p.m.
	Article 3 5 9 — Total	p.m.	—	p.m.
3 5 9 9	CHAPTER 3 5 — TOTAL	p.m.	—	p.m.
	Title 3 — Total	7 413 481 988	+ 263 330 000	7 676 811 988

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

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

Budget 2003	AB No 4/2003	New amount
p.m.	+ 263 330 000	263 330 000

Council Regulation (EC, Euratom) No 2728/94 of 31 October 1994 establishing a Guarantee Fund for external actions (OJ L 293, 12.11.1994, p. 1), as last amended by Regulation (EC, Euratom) No 1149/1999 (OJ L 139, 2.6.1999, p. 1).

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

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

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

This article replaces Article 8 4 1 from 2002.

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

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

3 5 9 *Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of 1991 and subsequent financial years*

3 5 9 9 Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of 1999

Budget 2003	AB No 4/2003	New amount
p.m.	—	p.m.

New item

Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of 1999.

Member States	Budget 2003	AB No 4/2003	New amount
Belgium	p.m.	1 805 097	1 805 097
Denmark	p.m.	- 8 959 386	- 8 959 386
Germany	p.m.	55 807 643	55 807 643
Greece	p.m.	- 1 488 535	- 1 488 535
Spain	p.m.	12 928 210	12 928 210
France	p.m.	- 40 957 487	- 40 957 487
Ireland	p.m.	9 753 152	9 753 152
Italy	p.m.	- 56 634 761	- 56 634 761
Luxembourg	p.m.	1 775 608	1 775 608
Netherlands	p.m.	5 864 299	5 864 299
Austria	p.m.	7 043 861	7 043 861
Portugal	p.m.	3 997 886	3 997 886
Finland	p.m.	2 194 022	2 194 022
Sweden	p.m.	- 4 257 925	- 4 257 925
United Kingdom	p.m.	11 128 316	11 128 316
Item 3 5 9 9 — Total	p.m.	—	—

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES

CHAPTER 40 — DEDUCTIONS FROM REMUNERATION

Article Item	Heading	Budget 2003	AB No 4/2003	New amount
CHAPTER 4 0 4 0 0 4 0 1	CHAPTER 4 0			
	<i>Proceeds of the tax on the salaries, wages and allowances of members of the institutions, officials, other servants and persons in receipt of a pension, and members of the governing bodies of the European Investment Bank, the European Central Bank, the European Investment Fund, their staff and persons in receipt of a pension</i>			
	Article 4 0 0 — Total	397 981 184	+ 10 727	397 991 911
	<i>Staff contributions to the pension scheme</i>			
	Article 4 0 1 — Total	181 402 008	+ 8 028	181 410 036
	CHAPTER 4 0 — TOTAL	608 077 032	+ 18 755	608 095 787
	Title 4 — Total	608 077 032	+ 18 755	608 095 787

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION

4 0 0

Proceeds of the tax on the salaries, wages and allowances of members of the institutions, officials, other servants and persons in receipt of a pension, and members of the governing bodies of the European Investment Bank, the European Central Bank, the European Investment Fund, their staff and persons in receipt of a pension

Budget 2003	AB No 4/2003	New amount
397 981 184	+ 10 727	397 991 911

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

Council Regulation No 422/67/EEC, 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission and of the President, Judges, Advocates-General and Registrar of the Court of Justice and of the President, Members and Registrar of the Court of First Instance (OJ L 87, 8.8.1967, p. 1), as last amended by Regulation (EC, ECSC, Euratom) No 2778/98 (OJ L 347, 23.12.1998, p. 1).

Council Regulation (EEC, Euratom, ECSC) No 260/68 of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities (OJ L 56, 4.3.1968, p. 8), as last amended by Regulation (EC, ECSC, Euratom) No 2459/98 (OJ L 307, 17.11.1998, p. 3).

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 24), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ L 72, 14.3.1987, p. 15).

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

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

Parliament	32 389 413
Ombudsman	258 275
European Data-protection Supervisor	p.m.
Council	20 942 000
Commission	293 837 991
— administration	(230 679 000)
— research and technological development	(36 510 000)
— European Agency for Reconstruction	(894 902)
— European Aviation Safety Agency	(p.m.)
— European Agency for Safety and Health at Work	(193 467)
— European Maritime Safety Agency	(p.m.)
— European Environment Agency	(625 656)
— European Agency for the Evaluation of Medicinal Products	(2 043 609)
— European Food Safety Authority	(p.m.)
— Translation Centre for the bodies of the European Union	(652 338)
— European Centre for the Development of Vocational Training	(456 617)
— European Training Foundation	(677 236)
— European Foundation for the Improvement of Living and Working Conditions	(490 890)
— European Monitoring Centre for Drugs and Drug Addiction	(321 951)
— European Monitoring Centre on Racism and Xenophobia	(177 286)
— Community Plant Variety Office	(177 188)
— Office for Harmonization in the Internal Market	(2 492 838)

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

— Infrastructure and Logistics Office in Brussels	(6 016 000)	
— Infrastructure and Logistics Office in Luxembourg	(2 348 000)	
— European Communities Personnel Selection Office	(1 091 000)	
— Publications Office	(2 196 013)	
— European Anti-fraud Office	(2 359 000)	
— Office for Administration and Payment of Individual Entitlements	(3 435 000)	
Court of Justice		12 063 000
Court of Auditors		5 665 000
European Economic and Social Committee		3 371 691
Committee of the Regions		1 424 541
European Investment Bank		19 220 000
European Central Bank		8 500 000
European Investment Fund		320 000
	Total	397 991 911

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

Budget 2003	AB No 4/2003	New amount
181 402 008	+ 8 028	181 410 036

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

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ L 72, 14.3.1987, p. 15).

Parliament	22 025 441
Ombudsman	136 385
European Data-protection Supervisor	p.m.
Council	14 397 000
Commission	131 651 040
— administration	(91 201 000)
— research and technological development	(24 905 000)
— European Anti-fraud Office	(1 427 000)
— European Aviation Safety Agency	(p.m.)
— European Agency for Reconstruction	(637 068)
— European Agency for Safety and Health at Work	(157 593)
— European Maritime Safety Agency	(p.m.)
— European Environment Agency	(366 443)
— European Agency for the Evaluation of Medicinal Products	(982 952)
— European Food Safety Authority	(p.m.)
— Translation Centre for the bodies of the European Union	(606 527)
— European Centre for the Development of Vocational Training	(395 190)

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

— European Training Foundation	(479 219)	
— European Foundation for the Improvement of Living and Working Conditions	(383 300)	
— European Monitoring Centre for Drugs and Drug Addiction	(275 833)	
— European Monitoring Centre on Racism and Xenophobia	(117 861)	
— Community Plant Variety Office	(124 711)	
— Office for Harmonization in the Internal Market	(2 462 643)	
— Infrastructure and Logistics Office in Brussels	(2 379 000)	
— Infrastructure and Logistics Office in Luxembourg	(908 000)	
— European Communities Personnel Selection Office	(352 000)	
— Publications Office	(2 108 700)	
— Office for Administration and Payment of Individual Entitlements	(1 381 000)	
Court of Justice		6 038 000
Court of Auditors		3 361 000
European Economic and Social Committee		2 630 221
Committee of the Regions		1 170 949
	Total	181 410 036

TITLE 5

REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

CHAPTER 5 8 — MISCELLANEOUS COMPENSATION

Article Item	Heading	Budget 2003	AB No 4/2003	New amount
5 8 0	CHAPTER 5 8			
	Miscellaneous compensation			
	Article 5 8 0 — Total	300 000	- 300 000	p.m.
	CHAPTER 5 8 — TOTAL	300 000	- 300 000	p.m.
Title 5 — Total		95 473 696	- 300 000	95 173 696

TITLE 5

REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

CHAPTER 5 8 — MISCELLANEOUS COMPENSATION

5 8 0 *Miscellaneous compensation*

Budget 2003	AB No 4/2003	New amount
300 000	- 300 000	p.m.

In accordance with Article 18 of 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), from 2003 this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the headings which bore the initial expenditure giving rise to the corresponding revenue.

Council	p.m.
Commission	p.m.
Court of Justice	p.m.
Court of Auditors	p.m.
Total	p.m.