



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 11 June 2010

**10930/10
ADD 1**

BUDGET 38

ADDENDUM TO EXPLANATORY MEMORANDUM

Subject : Draft amending budget No 4 to the general budget for 2010: Council position of
11 June 2010
- Technical annex

TOTAL REVENUE

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

2. FINANCING OF THE GENERAL BUDGET

**Appropriations to be covered during the financial year 2010
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 2010 ¹	Budget 2009 ²	Change (%)
1. Sustainable growth	47 727 155 803	45 331 636 849	+5,28
2. Preservation and management of natural resources	58 135 640 809	49 905 562 321	+16,49
3. Citizenship, freedom, security and justice	1 397 957 870	1 911 333 701	-26,86
4. EU as a global player	7 787 695 183	8 080 323 731	-3,62
5. Administration	7 897 947 499	7 597 445 901	+3,96
6. Compensation	0	209 112 912	-100,00
Total expenditure³	122 946 397 164	113 035 415 415	+8,77

REVENUE

Description	Budget 2010 ¹	Budget 2009 ²	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 431 693 448	2 387 722 490	-40,04
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	2 253 591 199	1 796 151 821	—
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.	p.m.	—
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	-1 386 416 000	—
Total revenue for Titles 3 to 9	3 685 284 647	2 797 458 311	+31,74
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	14 203 100 000	14 580 500 000	-2,59
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	13 950 917 375	13 668 391 900	+2,07
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	91 107 095 142	81 989 065 204	+11,12
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom⁴	119 261 112 517	110 237 957 104	+8,19
Total revenue³	122 946 397 164	113 035 415 415	+8,77

¹ The figures in this column correspond to those in the 2010 budget plus DAB No 1/2010.

² The figures in this column correspond to those in the 2009 budget (OJ L 69, 13.3.2009, p. 1) plus ABs No 1/2009 to No 10/2009.

³ The third paragraph of Article 310(1) of the Treaty on the Functioning of the European Union (former Article 268 of the Treaty establishing the European Community) reads: "The revenue and expenditure shown in the budget shall be in balance".

⁴ The own resources for the 2010 budget are determined on the basis of the budget forecasts adopted at the 145th meeting of the Advisory Committee on Own Resources on 12 May 2009.

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 ¹	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 443 248 000	3 399 546 000	50	1 699 773 000	1 443 248 000	
Bulgaria	193 919 000	341 983 000	50	170 991 500	170 991 500	Bulgaria
Czech Republic	686 271 000	1 279 932 000	50	639 966 000	639 966 000	Czech Republic
Denmark	1 005 323 000	2 411 018 000	50	1 205 509 000	1 005 323 000	
Germany	10 666 708 000	24 090 310 000	50	12 045 155 000	10 666 708 000	
Estonia	81 803 000	133 404 000	50	66 702 000	66 702 000	Estonia
Ireland	742 238 000	1 349 841 000	50	674 920 500	674 920 500	Ireland
Greece	1 367 189 000	2 421 766 000	50	1 210 883 000	1 210 883 000	Greece
Spain	5 369 673 000	10 293 417 000	50	5 146 708 500	5 146 708 500	Spain
France	9 108 724 000	19 500 051 000	50	9 750 025 500	9 108 724 000	
Italy	6 776 268 000	15 109 535 000	50	7 554 767 500	6 776 268 000	
Cyprus	167 048 000	176 204 000	50	88 102 000	88 102 000	Cyprus
Latvia	70 219 000	180 611 000	50	90 305 500	70 219 000	
Lithuania	130 593 000	264 183 000	50	132 091 500	130 593 000	
Luxembourg	211 591 000	286 429 000	50	143 214 500	143 214 500	Luxembourg
Hungary	381 677 000	842 197 000	50	421 098 500	381 677 000	
Malta	45 533 000	57 996 000	50	28 998 000	28 998 000	Malta
Netherlands	2 828 548 000	5 805 151 000	50	2 902 575 500	2 828 548 000	
Austria	1 253 649 000	2 736 331 000	50	1 368 165 500	1 253 649 000	
Poland	1 700 003 000	2 865 624 000	50	1 432 812 000	1 432 812 000	Poland
Portugal	991 818 000	1 550 258 000	50	775 129 000	775 129 000	Portugal
Romania	495 500 000	1 300 553 000	50	650 276 500	495 500 000	
Slovenia	200 313 000	362 065 000	50	181 032 500	181 032 500	Slovenia
Slovakia	291 615 000	691 742 000	50	345 871 000	291 615 000	
Finland	804 232 000	1 795 719 000	50	897 859 500	804 232 000	
Sweden	1 286 602 000	2 941 457 000	50	1 470 728 500	1 286 602 000	
United Kingdom	7 790 892 000	16 068 303 000	50	8 034 151 500	7 790 892 000	
Total	56 091 197 000	118 255 626 000		59 127 813 000	54 893 257 500	

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

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 ¹ (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	1 443 248 000	0,300	432 974 400
Bulgaria	170 991 500	0,300	51 297 450
Czech Republic	639 966 000	0,300	191 989 800
Denmark	1 005 323 000	0,300	301 596 900
Germany	10 666 708 000	0,150	1 600 006 200
Estonia	66 702 000	0,300	20 010 600
Ireland	674 920 500	0,300	202 476 150
Greece	1 210 883 000	0,300	363 264 900
Spain	5 146 708 500	0,300	1 544 012 550
France	9 108 724 000	0,300	2 732 617 200
Italy	6 776 268 000	0,300	2 032 880 400
Cyprus	88 102 000	0,300	26 430 600
Latvia	70 219 000	0,300	21 065 700
Lithuania	130 593 000	0,300	39 177 900
Luxembourg	143 214 500	0,300	42 964 350
Hungary	381 677 000	0,300	114 503 100
Malta	28 998 000	0,300	8 699 400
Netherlands	2 828 548 000	0,100	282 854 800
Austria	1 253 649 000	0,225	282 071 025
Poland	1 432 812 000	0,300	429 843 600
Portugal	775 129 000	0,300	232 538 700
Romania	495 500 000	0,300	148 650 000
Slovenia	181 032 500	0,300	54 309 750
Slovakia	291 615 000	0,300	87 484 500
Finland	804 232 000	0,300	241 269 600
Sweden	1 286 602 000	0,100	128 660 200
United Kingdom	7 790 892 000	0,300	2 337 267 600
Total	54 893 257 500		13 950 917 375

¹ 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 %.

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)**

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	3 399 546 000		2 619 095 356
Bulgaria	341 983 000		263 472 266
Czech Republic	1 279 932 000		986 091 660
Denmark	2 411 018 000		1 857 508 634
Germany	24 090 310 000		18 559 777 993
Estonia	133 404 000		102 777 782
Ireland	1 349 841 000		1 039 951 304
Greece	2 421 766 000		1 865 789 162
Spain	10 293 417 000		7 930 306 182
France	19 500 051 000		15 023 327 531
Italy	15 109 535 000		11 640 764 075
Cyprus	176 204 000		135 751 973
Latvia	180 611 000	0,7704250 ¹	139 147 237
Lithuania	264 183 000		203 533 198
Luxembourg	286 429 000		220 672 073
Hungary	842 197 000		648 849 656
Malta	57 996 000		44 681 570
Netherlands	5 805 151 000		4 472 433 679
Austria	2 736 331 000		2 108 137 914
Poland	2 865 624 000		2 207 748 479
Portugal	1 550 258 000		1 194 357 578
Romania	1 300 553 000		1 001 978 594
Slovenia	362 065 000		278 943 941
Slovakia	691 742 000		532 935 357
Finland	1 795 719 000		1 383 466 879
Sweden	2 941 457 000		2 266 172 121
United Kingdom	16 068 303 000		12 379 422 948
Total	118 255 626 000		91 107 095 142

¹ Calculation of rate: $(91\,107\,095\,142) / (118\,255\,626\,000) = 0,770425037892066$.

TABLE 4

Calculation of the 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 1 6)

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)
Belgium		2,87	23 368 678	23 368 678
Bulgaria		0,29	2 350 811	2 350 811
Czech Republic		1,08	8 798 327	8 798 327
Denmark		2,04	16 573 479	16 573 479
Germany		20,37	165 598 200	165 598 200
Estonia		0,11	917 027	917 027
Ireland		1,14	9 278 886	9 278 886
Greece		2,05	16 647 361	16 647 361
Spain		8,70	70 757 550	70 757 550
France		16,49	134 044 491	134 044 491
Italy		12,78	103 863 827	103 863 827
Cyprus		0,15	1 211 237	1 211 237
Latvia		0,15	1 241 531	1 241 531
Lithuania		0,22	1 816 009	1 816 009
Luxembourg		0,24	1 968 930	1 968 930
Hungary		0,71	5 789 311	5 789 311
Malta		0,05	398 668	398 668
Netherlands	- 651 393 555	4,91	39 904 949	- 611 488 606
Austria		2,31	18 809 699	18 809 699
Poland		2,42	19 698 467	19 698 467
Portugal		1,31	10 656 564	10 656 564
Romania		1,10	8 940 077	8 940 077
Slovenia		0,31	2 488 856	2 488 856
Slovakia		0,58	4 755 075	4 755 075
Finland		1,52	12 343 877	12 343 877
Sweden	- 161 502 534	2,49	20 219 747	- 141 282 787
United Kingdom		13,59	110 454 455	110 454 455
Total	- 812 896 089	100,00	812 896 089	0
EU GDP price deflator, in EUR, (spring 2009 economic forecast):				
(a) 2004 EU25 = 107,3854 / (b) 2006 EU25 = 112,1711 / (c) 2006 EU27 = 112,5095 / (d) 2010 EU27 = 115,9689				
Lump-sum for Netherlands: in 2010 prices:				
605 000 000 EUR × [(b/a) × (d/c)] = 651 393 555 EUR				
Lump-sum for Sweden: in 2010 prices:				
150 000 000 EUR × [(b/a) × (d/c)] = 161 502 534 EUR				

TABLE 5

**Correction of budgetary imbalances for the United Kingdom for the year 2009
pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)**

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	13,8313	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,2604	
3. (1) – (2)	6,5709	
4. Total allocated expenditure		104 614 895 122
5 Enlargement related expenditure ² = (5a + 5b)		12 586 767 353
5a.Pre-accession expenditure		3 023 312 156
5b.Expenditure related to Article 4(1)(g)		9 563 455 197
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		92 028 127 769
7. United Kingdom's correction original amount = (3) × (6) × 0,66		3 991 091 896
8. United Kingdom's advantage ³		19 427 650
9. Core United Kingdom's correction = (7) – (8)		3 971 664 246
10. Windfall gains deriving from traditional own resources ⁴		13 121 864
11. Correction for the United Kingdom = (9) – (10)		3 958 542 381

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to: (i) 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 years 2004-2008, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for years 2007-2008; and (ii) total allocated expenditure in those Member States, 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 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).

According to Article 4(2) of Decision 2007/436/EC, Euratom, during the period 2007-2013 the additional contribution of the United Kingdom resulting from the reduction of allocated expenditure by the expenditure related to enlargement as referred to in paragraph (1)(g) shall not exceed EUR 10,5 billion, measured in 2004 prices. The corresponding figures are set out in the table below.

2007-2012 UK corrections Difference in original amount in reference to EUR 10,5 billion threshold (ORD 2007 vs. ORD 2000), in EUR	Difference in current prices	Difference in constant 2004 prices
(A) 2007 UK correction	0	0
(B) 2008 UK correction	- 157 057 452	- 146 241 792
(C) 2009 UK correction	- 414 749 593	- 384 907 296
(D) 2010 UK correction	n/a	n/a
(E) 2011 UK correction	n/a	n/a
(F) 2012 UK correction	n/a	n/a
(G) Sum of differences = (A) + (B) + (C) + (D) + (E) + (F)	- 571 807 045	- 531 149 088

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 3 958 542 381 (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	2,87	3,33	5,10		1,33	4,66	184 436 541
Bulgaria	0,29	0,33	0,51		0,13	0,47	18 553 701
Czech Republic	1,08	1,25	1,92		0,50	1,75	69 440 517
Denmark	2,04	2,36	3,62		0,94	3,30	130 805 649
Germany	20,37	23,57	0,00	- 17,68	0,00	5,89	233 303 187
Estonia	0,11	0,13	0,20		0,05	0,18	7 237 605
Ireland	1,14	1,32	2,03		0,53	1,85	73 233 310
Greece	2,05	2,37	3,64		0,95	3,32	131 388 763
Spain	8,70	10,07	15,45		4,03	14,11	558 451 694
France	16,49	19,08	29,27		7,64	26,73	1 057 941 839
Italy	12,78	14,79	22,68		5,92	20,71	819 741 920
Cyprus	0,15	0,17	0,26		0,07	0,24	9 559 646
Latvia	0,15	0,18	0,27		0,07	0,25	9 798 740
Lithuania	0,22	0,26	0,40		0,10	0,36	14 332 796
Luxembourg	0,24	0,28	0,43		0,11	0,39	15 539 714
Hungary	0,71	0,82	1,26		0,33	1,15	45 691 955
Malta	0,05	0,06	0,09		0,02	0,08	3 146 474
Netherlands	4,91	5,68	0,00	- 4,26	0,00	1,42	56 220 125
Austria	2,31	2,68	0,00	- 2,01	0,00	0,67	26 500 064
Poland	2,42	2,80	4,30		1,12	3,93	155 469 518
Portugal	1,31	1,52	2,33		0,61	2,12	84 106 590

The calculations are made to 15 decimal places.

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)
Romania	1,10	1,27	1,95		0,51	1,78	70 559 274
Slovenia	0,31	0,35	0,54		0,14	0,50	19 643 216
Slovakia	0,58	0,68	1,04		0,27	0,95	37 529 276
Finland	1,52	1,76	2,70		0,70	2,46	97 423 656
Sweden	2,49	2,88	0,00	- 2,16	0,00	0,72	28 486 611
United Kingdom	13,59	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	- 26,11	26,11	100,00	3 958 542 381

The calculations are made to 15 decimal places.

TABLE 7

Summary of financing¹ 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 own resources ²
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR)	VAT-based own resource	GNI-based own resource	Reduction in favour of Netherlands and Sweden	United Kingdom correction	Total "national contributions"	Share in total "national contributions" (%)	
	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)	(7)	(8)	(9) =(5)+(6)+(7)+(8)	(10)	(11) = (3) + (9)
Belgium	6 600 000	1 547 600 000	1 554 200 000	518 066 667	432 974 400	2 619 095 356	23 368 678	184 436 541	3 259 874 975	3,10	4 814 074 975
Bulgaria	400 000	73 800 000	74 200 000	24 733 333	51 297 450	263 472 266	2 350 811	18 553 701	335 674 228	0,32	409 874 228
Czech Republic	3 400 000	193 300 000	196 700 000	65 566 667	191 989 800	986 091 660	8 798 327	69 440 517	1 256 320 304	1,20	1 453 020 304
Denmark	3 400 000	284 100 000	287 500 000	95 833 333	301 596 900	1 857 508 634	16 573 479	130 805 649	2 306 484 662	2,20	2 593 984 662
Germany	26 300 000	2 683 300 000	2 709 600 000	903 199 997	1 600 006 200	18 559 777 993	165 598 200	233 303 187	20 558 685 580	19,57	23 268 285 580
Estonia	0	22 600 000	22 600 000	7 533 333	20 010 600	102 777 782	917 027	7 237 605	130 943 014	0,12	153 543 014
Ireland	0	173 300 000	173 300 000	57 766 667	202 476 150	1 039 951 304	9 278 886	73 233 310	1 324 939 650	1,26	1 498 239 650
Greece	1 400 000	194 000 000	195 400 000	65 133 334	363 264 900	1 865 789 162	16 647 361	131 388 763	2 377 090 186	2,26	2 572 490 186
Spain	4 700 000	1 037 100 000	1 041 800 000	347 266 667	1 544 012 550	7 930 306 182	70 757 550	558 451 694	10 103 527 976	9,62	11 145 327 976
France	30 900 000	979 000 000	1 009 900 000	336 633 333	2 732 617 200	15 023 327 531	134 044 491	1 057 941 839	18 947 931 061	18,04	19 957 831 061
Italy	4 700 000	1 318 100 000	1 322 800 000	440 933 334	2 032 880 400	11 640 764 075	103 863 827	819 741 920	14 597 250 222	13,89	15 920 050 222
Cyprus	0	38 400 000	38 400 000	12 800 000	26 430 600	135 751 973	1 211 237	9 559 646	172 953 456	0,16	211 353 456
Latvia	0	11 600 000	11 600 000	3 866 667	21 065 700	139 147 237	1 241 531	9 798 740	171 253 208	0,16	182 853 208
Lithuania	800 000	45 700 000	46 500 000	15 500 000	39 177 900	203 533 198	1 816 009	14 332 796	258 859 903	0,25	305 359 903
Luxembourg	0	12 000 000	12 000 000	4 000 000	42 964 350	220 672 073	1 968 930	15 539 714	281 145 067	0,27	293 145 067
Hungary	2 000 000	92 400 000	94 400 000	31 466 667	114 503 100	648 849 656	5 789 311	45 691 955	814 834 022	0,78	909 234 022

¹ p.m. (own resources + other revenue = total revenue = total expenditure); (119 261 112 517 + 3 685 284 647 = 122 946 397 164 = 122 946 397 164).

² Total own resources as percentage of GNI: (119 261 112 517) / (11 825 562 600 000) = 1,01 %; own resources ceiling as percentage of GNI: 1,24 %.

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments						Total own resources ¹
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR)	VAT-based own resource	GNI-based own resource	Reduction in favour of Netherlands and Sweden	United Kingdom correction	Total "national contributions"	Share in total "national contributions" (%)	
	(1)	(2)	(3)=(1)+(2)	(4)	(5)	(6)	(7)	(8)	(9)=(5)+(6)+(7)+(8)	(10)	(11) = (3) + (9)
Malta	0	10 600 000	10 600 000	3 533 333	8 699 400	44 681 570	398 668	3 146 474	56 926 112	0,05	67 526 112
Netherlands	7 300 000	1 790 300 000	1 797 600 000	599 200 000	282 854 800	4 472 433 679	- 611 488 606	56 220 125	4 200 019 998	4,00	5 997 619 998
Austria	3 200 000	171 200 000	174 400 000	58 133 334	282 071 025	2 108 137 914	18 809 699	26 500 064	2 435 518 702	2,32	2 609 918 702
Poland	12 800 000	330 100 000	342 900 000	114 300 000	429 843 600	2 207 748 479	19 698 467	155 469 518	2 812 760 064	2,68	3 155 660 064
Portugal	200 000	112 800 000	113 000 000	37 666 667	232 538 700	1 194 357 578	10 656 564	84 106 590	1 521 659 432	1,45	1 634 659 432
Romania	1 000 000	152 400 000	153 400 000	51 133 333	148 650 000	1 001 978 594	8 940 077	70 559 274	1 230 127 945	1,17	1 383 527 945
Slovenia	0	80 200 000	80 200 000	26 733 333	54 309 750	278 943 941	2 488 856	19 643 216	355 385 763	0,34	435 585 763
Slovakia	1 400 000	128 200 000	129 600 000	43 200 000	87 484 500	532 935 357	4 755 075	37 529 276	662 704 208	0,63	792 304 208
Finland	800 000	136 200 000	137 000 000	45 666 667	241 269 600	1 383 466 879	12 343 877	97 423 656	1 734 504 012	1,65	1 871 504 012
Sweden	2 600 000	431 000 000	433 600 000	144 533 334	128 660 200	2 266 172 121	- 141 282 787	28 486 611	2 282 036 145	2,17	2 715 636 145
United Kingdom	9 500 000	2 030 400 000	2 039 900 000	679 966 667	2 337 267 600	12 379 422 948	110 454 455	- 3 958 542 381	10 868 602 622	10,35	12 908 502 622
Total	123 400 000	14 079 700 000	14 203 100 000	4 734 366 667	13 950 917 375	91 107 095 142	0	0	105 058 012 517	100,00	119 261 112 517

¹ Total own resources as percentage of GNI: $(119\,261\,112\,517) / (11\,825\,562\,600\,000) = 1,01\%$; own resources ceiling as percentage of GNI: 1,24 %.

**B. GENERAL STATEMENT OF REVENUE BY BUDGET
HEADING**

REVENUE

Figures

Title	Heading	Budget 2010	DAB No 4/2010	New amount
1	OWN RESOURCES	121 514 703 716	-2 253 591 199	119 261 112 517
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	2 253 591 199	2 253 591 199
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 179 589 448		1 179 589 448
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	68 894 000		68 894 000
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH EU/COMMUNITY AGREEMENTS AND PROGRAMMES	30 000 000		30 000 000
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	122 946 397 164		122 946 397 164

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2010	DAB No 4/2010	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)	123 400 000		123 400 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM	14 079 700 000		14 079 700 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	13 950 917 375		13 950 917 375
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	93 360 686 341	-2 253 591 199	91 107 095 142
1 5	CORRECTION OF BUDGETARY IMBALANCES	—		—
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN	—		—
	Title 1 — Total	121 514 703 716	-2 253 591 199	119 261 112 517

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 2010	DAB No 4/2010	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	<i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom</i>	93 360 686 341	-2 253 591 199	91 107 095 142
	Chapter 1 4 — Total	93 360 686 341	-2 253 591 199	91 107 095 142

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 2010	DAB No 4/2010	New amount
93 360 686 341	-2 253 591 199	91 107 095 142

Remarks

The rate to be applied to the Member States' gross national income for this financial year is 0,7705 %.

Legal basis

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 2(1)(c) thereof.

Member State	Budget 2010	DAB No 4/2010	New amount
Belgium	2 683 880 324	-64 784 968	2 619 095 356
Bulgaria	269 989 418	-6 517 152	263 472 266
Czech Republic	1 010 483 256	-24 391 596	986 091 660
Denmark	1 903 455 276	-45 946 642	1 857 508 634
Germany	19 018 865 755	-459 087 762	18 559 777 993
Estonia	105 320 055	-2 542 273	102 777 782
Ireland	1 065 675 152	-25 723 848	1 039 951 304
Greece	1 911 940 629	-46 151 467	1 865 789 162
Spain	8 126 467 285	-196 161 103	7 930 306 182
France	15 394 938 969	-371 611 438	15 023 327 531
Italy	11 928 705 683	-287 941 608	11 640 764 075
Cyprus	139 109 884	-3 357 911	135 751 973
Latvia	142 589 131	-3 441 894	139 147 237
Lithuania	208 567 719	-5 034 521	203 533 198
Luxembourg	226 130 535	-5 458 462	220 672 073
Hungary	664 899 359	-16 049 703	648 849 656
Malta	45 786 797	-1 105 227	44 681 570

Member State	Budget 2010	DAB No 4/2010	New amount
Netherlands	4 583 062 134	-110 628 455	4 472 433 679
Austria	2 160 284 029	-52 146 115	2 108 137 914
Poland	2 262 358 524	-54 610 045	2 207 748 479
Portugal	1 223 900 763	-29 543 185	1 194 357 578
Romania	1 026 763 164	-24 784 570	1 001 978 594
Slovenia	285 843 795	-6 899 854	278 943 941
Slovakia	546 117 847	-13 182 490	532 935 357
Finland	1 417 687 800	-34 220 921	1 383 466 879
Sweden	2 322 227 311	-56 055 190	2 266 172 121
United Kingdom	12 685 635 747	-306 212 799	12 379 422 948
Total	93 360 686 341	-2 253 591 199	91 107 095 142

TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2010	DAB No 4/2010	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.	2 253 591 199	2 253 591 199
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	—		—
	Title 3 — Total	p.m.	2 253 591 199	2 253 591 199

Chapter 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Figures

Title Chapter Article Item	Heading	Budget 2010	DAB No 4/2010	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	<i>Surplus available from the preceding financial year</i>	p.m.	2 253 591 199	2 253 591 199
3 0 2	<i>Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions</i>	p.m.		p.m.
	Chapter 3 0 — Total	p.m.	2 253 591 199	2 253 591 199

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

Figures

Budget 2010	DAB No 4/2010	New amount
p.m.	2 253 591 199	2 253 591 199

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.