

System of the Communities' own resources: implementing Decision 2000/597/EC

2008/0089(CNS) - 26/01/2009 - Final act

PURPOSE: to make certain adjustments to the Community's own resources.

LEGISLATIVE ACT: Council Regulation (EC, Euratom) No 105/2009 amending Regulation (EC, Euratom) No 1150/2000 implementing Decision 2000/597/EC, Euratom on the system of the Communities' own resources.

CONTENT: the Council adopted a Regulation updating the EU's budgetary rules in line with [Decision 2007/436/EC](#) on the system of the EU own resources. The Regulation also takes into account the development of Community legislation since the previous amendments, introduced by Regulation 2028/2004.

The changes, which will apply retroactively as from 1 January 2007, relate in particular to:

- the **elimination of the distinction between agricultural duties and import duties**: following the implementation in EU legislation of agreements concluded during the Uruguay Round of world trade negotiations, there is no longer any material difference between agricultural duties and customs duties. The distinction made between these duties was therefore removed in the 2007 own resources decision;
- the **inclusion of gross reductions for the Netherlands and Sweden** in their annual gross national income-based contributions for the period 2007-2013: according to the 2007 own resources decision, the Netherlands and Sweden will receive a gross reduction in their annual GNI-based contributions for the period 2007-2013. The 2007 decision specifies the amount of this reduction (which must be adapted to current prices) and indicates that this reduction shall be granted only after calculation of the correction in favour of the United Kingdom. This reduction is to be financed by all Member States via monthly twelfths.

ENTRY INTO FORCE: on the day of entry into force of Decision 2007/436/EC, (i.e. when Member States give notification to the Council of the completion of the procedures for the adoption of the Decision in accordance with their respective constitutional requirements.

APPLICATION: 01/01/2007.