



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 6 June 2012**

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**Interinstitutional File:  
2010/0395 (COD)**

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COR 1**

**FIN 379  
CODEC 1513**

**CORRIGENDUM TO NOTE**

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from : the Presidency  
to : Delegations

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No. prev. doc.: 10256/12 FIN 355 CODEC 1402 + ADD 1 + ADD 1 COR 1 REV 1

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No. Cion prop.: 5129/11 FIN 5 CODEC 21 - COM(2010) 815 final

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Subject : Proposal for a Regulation of the European Parliament and of the Council on the financial rules applicable to the annual budget of the Union  
- Consolidated text

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On page 142, paragraph 5 of Article 131 should read as follows:

5. Amounts corresponding at least to the Union contribution, or, where applicable, multiples thereof shall be used for the attainment of the specific policy objectives targeted through the financial instrument and shall not generate undue advantages, in particular in the form of undue dividends or profits for third parties.

Without prejudice to sector-specific rules for shared management, interest, capital resources paid back to the Commission or fiduciary accounts opened for financial instruments from investments or from the release of resources committed for guarantee contracts, guarantee fees, dividends, capital gains or any other income receipts attributable to the support from the Union budget under a financial instrument ~~shall~~ **may** constitute internal assigned revenue in accordance with Article 18, **if so specified in a basic act. In such cases, and without prejudice to paragraph 6a, t**]They shall be used for the same financial instrument, for a period not exceeding the period for the commitment of appropriations plus two years ~~unless specified otherwise in a basic act.~~

Each year, the cumulative resources paid back to a financial instrument under this paragraph, minus any amounts already returned to the Union budget as general revenue, will be compared to the cumulative EU contribution committed to the financial instrument up to the relevant year. In case the cumulative resources paid back exceed the cumulative EU contribution committed to the instrument, the difference shall be entered in the Union budget as general revenue.

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