

Budget revenues of the European Union

Resumé (english)

The existence of own budget is the first prerequisite to the European Union to become peculiar multinational organization that is able to independently decide and implement their policies and secure running of their institutions. In the present form of 27 Member States the EU has become one of the most important integration groupings of the world which is full counterpart in relation to powers such as USA, Russia or China. The revenue side of the budget is the determining factor in all economic actors, whether states, communities, regions or supranational organizations. The volume of revenues is while respecting the principle of balanced budget a limit of expenditures. The subject of this paper is an analysis of the budget revenues of the European Union, its assessment and finding new ways and possibilities in the EU budget own resources. The own resources of the European Union is founded on four basic sources. The first is the so-called traditional own resources, which combine two of the sources. The first is benefits and other fees under the common market organization for sugar and the second source are duties. The third source is a resource based on VAT and the list closes fourth source, the contribution of the share of GNI. In addition to the four basic sources, there is a very diverse basket of the other income, which has the character of the residual category. Currently, the European Union is going through a very difficult period, which is caused not only by the prevailing global economic crisis in the world, but particularly by high national debt of some euro area countries, which already reaches unbearable proportions. In connection with stagnating economies of the Member States, whose output volume is closely related to the own resources are and still growing demand for increasing the volume of EU spending is growing pressure to expand the revenue budget. This paper therefore seeks to outline the possible future development paths and analyzes the idea of European taxes as a distinct fifth source of budget revenue. The Member States are extremely sensitive by debate of the issue „taxes as a subject of regulation by the European Union“. EU in this sense is advancing very cautiously and the first taxes are pushing for a tax on financial transactions under the pretext of punishing the culprits of the financial crisis that sees speculators engaged in unsound financial market operations. If the European Union manages to break the taboo of "European tax" shows the development of next months.