

COMMISSION DECISION

of 6 October 1982

concerning requests for authorization submitted by the Kingdom of Denmark pursuant to Article 13 (2) of Regulation (EEC, Euratom, ECSC) No 2892/77 concerning own resources accruing from value added tax

(Only the Danish text is authentic)

(82/760/ECSC, EEC, Euratom)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Treaty establishing the European Atomic Energy Community,

Having regard to Council Decision 70/243/ECSC, EEC, Euratom of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources⁽¹⁾,

Having regard to Council Regulation (EEC, Euratom, ECSC) No 2892/77 of 19 December 1977 implementing, in respect of own resources accruing from value added tax, the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources⁽²⁾, and in particular the first subparagraph of Article 9 (3) and Article 13 (2) thereof,

Having regard to Commission Decision 80/384/EEC, Euratom, ECSC of 17 March 1980 concerning requests for authorization submitted by the Kingdom of Denmark pursuant to Article 13 (2) of Regulation (EEC, Euratom, ECSC) No 2892/77 concerning own resources accruing from value added tax⁽³⁾,

Having regard to Commission Decision 81/1017/Euratom, ECSC, EEC of 18 November 1981 extending, among others, the Decision relating to requests for authorization submitted by the Kingdom of Denmark (80/384/EEC, Euratom, ECSC) concerning own resources accruing from value added tax⁽⁴⁾,

Having regard to the request for amendment of Decision 80/384/EEC, Euratom, ECSC, presented for 1981 by the Kingdom of Denmark pursuant to the second subparagraph of Article 11 (1) of Regulation (EEC, Euratom, ECSC) No 2892/77,

Whereas the figures used by the Danish authorities to establish the 1979 and 1980 basis for VAT resources relating to the safeguard and management of shares, referred to in point 15 of Annex F to the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment⁽⁵⁾, are not appropriate figures but approximate figures, and Denmark has therefore had to apply for authorization to make the calculations accordingly;

Whereas, in the foregoing case, Denmark should be authorized, pursuant to the second indent of the first subparagraph of Article 9 (3) of Regulation (EEC, Euratom, ECSC) No 2892/77, to use approximate estimates when calculating the VAT own resources basis for 1981;

Whereas earlier authorizations given to Denmark for 1979 and 1980 should also be extended for 1981;

Whereas during the early years of the implementation of the Sixth Directive authorizations should be granted annually;

Whereas the Advisory Committee on Own Resources has approved the report recording the opinions of its members on this Decision,

HAS ADOPTED THIS DECISION:

Article 1

For the purpose of calculating the VAT own resources basis for the financial year 1981, the Kingdom of Denmark is hereby authorized, pursuant to the first indent of the first subparagraph of Article 9 (3) of Regulation (EEC, Euratom, ECSC) No 2892/77, not to take into account the following categories of transaction referred to in Annexes F and G to the Sixth Directive:

⁽¹⁾ OJ No L 94, 28. 4. 1970, p. 19.

⁽²⁾ OJ No L 336, 27. 12. 1977, p. 8.

⁽³⁾ OJ No L 94, 14. 4. 1980, p. 42.

⁽⁴⁾ OJ No L 367, 23. 12. 1981, p. 33.

⁽⁵⁾ OJ No L 145, 13. 6. 1977, p. 1.

1. *services supplied by authors, artists, performers, lawyers and other members of the liberal professions, other than the medical and paramedical professions, in so far as these are not the services specified in Annex B to the Second Council Directive of 11 April 1967⁽¹⁾:*

Services supplied by authors, artists and performers (Annex F, ex item 2);

2. *services supplied by undertakers and cremation services other than the supplies of goods related thereto* (Annex F, ex item 6);

3. *management of credit and credit guarantees by a person or body other than the one which granted the credit* (Annex F, item 13);

4. *for taxable persons entitled, under Article 28 (3) (c) of the Sixth Directive, to exercise an opinion in respect of taxation covered by the provisions of paragraph 2 of Annex G to that Directive:*

Supplies of services by professional associations which have opted for the status of taxable persons to their members solely for their information activities (Annex G, ex item 2).

Article 2

For the purpose of calculating the VAT own resources basis for the financial year 1981, the Kingdom of Denmark is hereby authorized, pursuant to the second

indent of the first subparagraph of Article 9 (3) of Regulation (EEC, Euratom, ECSC) No 2892/77, to use approximate estimates in respect of the following transactions listed in Annex F to the Sixth Directive:

1. *transactions relating to the safekeeping and management of shares* (Annex F, ex item 15).

Article 3

For the purpose of calculating the VAT own resources basis for the financial year 1981, the Kingdom of Denmark is hereby authorized, pursuant to Article 5 (3) (b) of Regulation (EEC, Euratom, ECSC) No 2892/77, to apply to the information extracted from the returns made by newspaper publishers a corrective factor calculated on the basis of the appropriate data obtained from the statistics of the publishing industry.

Article 4

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 6 October 1982.

For the Commission

Christopher TUGENDHAT

Vice-President

⁽¹⁾ OJ No L 71, 14. 4. 1967, p. 1303/67.