COMMISSION DECISION

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 relating to own resources accruing from VAT

(Only the Danish text is authentic)

(80/384/EEC, Euratom, ECSC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

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

Having regard to the Treaty establishing the European Coal and Steel 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 Article 5 (3) (b), the first subparagraph of Article 9 (3) and Article 13 (2) thereof,

Having regard to the requests for authorization submitted by the Kingdom of Denmark,

Whereas Denmark applies the method laid down in Section A of Title III of Regulation (EEC, Euratom, ECSC) No 2892/77 to determine the basis for collecting VAT resources for a given financial year;

Whereas in the cases referred to in Article 9 (2) of Regulation (EEC, Euratom, ECSC) No 2892/77 the Member States — in accordance with paragraph 1 of this Article — determine the VAT resources basis from the returns made by taxable persons in accordance with Article 22 of 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 (3), hereinafter called the 'Sixth Directive'; whereas, in the absence of returns or where returns do not contain the necessary information, the assessment is based on appropriate data such as other tax returns, professional accounts and complete statistical series;

Whereas under the first indent of Article 9 (3) of the same Regulation the Member States may, in certain circumstances, be authorized not to take into account in calculating the VAT resources basis one or more categories of transactions listed in Annexes E, F and G to the Sixth Directive to which the provisions of Article 9 (2) apply;

Whereas Denmark has submitted such requests for authorization to the Commission in cases where it considers that a precise calculation of the VAT resources basis would cause an unjustified administrative burden in relation to the effect of the relevant transactions on its total VAT resources basis;

Whereas Denmark exempts services supplied by authors, artists and composers, but whereas the greater part of these services are provided by undertakings with a turnover of less than 10 000 EUA, and whereas these services are supplied in part to taxable persons;

Whereas, in Denmark, the services supplied by undertakers and cremation services are exempted while the supplies of goods incidental to these services are taxed;

Whereas in the matter of credit management only occasional transactions are performed by persons or bodies other than those which granted the credit; whereas these services are often supplied to taxable persons;

Whereas Denmark has granted the option of the status of taxable persons to a limited number of professional associations for a period limited to three years on condition they provide information services for their members;

Whereas the Commission accepts that, in the case of these requests by Denmark, such a calculation would indeed cause an unjustified burden in relation to the effect of the transactions in question on the State's total VAT resources basis;

(1) OJ No L 94, 28. 4. 1970, p. 19.
(2) OJ No L 336, 27. 12. 1977, p. 8.
(3) OJ No L 145, 13. 6. 1977, p. 1.

Whereas Denmark should therefore be authorized, pursuant to the first indent of Article 9 (3) of Regulation (EEC, Euratom, ECSC) No 2892/77, not to take into account in determining the VAT resources basis the corresponding categories of transactions listed in Annexes F and G to the Sixth Directive ;

Whereas the statements made in the returns submitted by newspaper publishers do not make it possible to determine with any accuracy the VAT resources basis relating to the sales of newspapers ; whereas Denmark should be authorized under Article 5 (3) (b) of the said Regulation to apply a corrective factor to these statements so as to arrive at a determination of the VAT resources basis containing no more than a negligible margin of error ;

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

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

HAS ADOPTED THIS DECISION :

Article 1

For the purpose of calculating the VAT resources basis for the financial year 1979, the Kingdom of Denmark is hereby authorized, pursuant to the first indent 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 of the Sixth Directive :

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

   Services supplied by authors, artists and performers

   (Annex F, ex point 2).

2. *Services supplied by undertakers and cremation services other than the supplies of goods related thereto :*

   (Annex F, ex point 6).

3. *Management of credit and credit guarantees by a person or body other than the one which granted the credit :*

   (Annex F, point 13).

4. *For taxable persons having an option under Article 28 (3) (c) of the Sixth Directive 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 point 2).

Article 2

For the purpose of calculating the VAT resources basis for the financial year 1979, 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 3

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 17 March 1980.

For the Commission

Christopher TUGENDHAT

Member of the Commission