COMMISSION DECISION

of 2 May 1980

concerning requests for authorization submitted by Italy pursuant to Article 13 (2) of Regulation (EEC, Euratom, ECSC) No 2892/77 in respect of own resources accruing from VAT

(Only the Italian text is authentic)

(80/513/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 the first subparagraph of Article 9 (3) and Article 13 (2) thereof,

Having regard to requests for authorization submitted by Italy,

Whereas Italy is applying the method laid down in Section B of Regulation (EEC, Euratom, ECSC) No 2892/77 for calculating the VAT own resources base for a given year;

Whereas, with regard to the transactions referred to in Article 9 (2) of Regulation (EEC, Euratom, ECSC) No 2892/77, the Member States determine the VAT own resources basis, in accordance with paragraph 1 of that Article, from returns to be furnished by taxable persons in accordance with Article 22 of 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') and, when there is no return, or the return does not contain the necessary information, from appropriate data such as: other tax returns, professional accounts, complete statistical series;

Whereas, under the first indent of Article 9 (3), they may be authorized not to take into account, in calculating the VAT own resources base, one or more of the categories of transactions listed in Annexes E, F and G to the Sixth Directive to which Article 9 (2) applies or, under the second indent of paragraph 3, to calculate the corresponding VAT own resources base by using approximate estimates;

Whereas Italy has referred to the Commission applications under these heads for authorization in cases where it considers that precise calculations of the VAT own resources base would be likely to involve administrative burdens which would be unjustified in relation to the effect of the transactions in question on the total VAT own resources base of the Member States;

Whereas Italy, pursuant to Article 13 (B) (g) of the Sixth Directive, subjects to taxation the transfer of buildings or parts thereof and the land on which they stand, other than those referred to in Article 4 (3) (a) of the same Directive; whereas this taxation must be limited to transactions carried out by taxable persons entitled to deduction of input taxes; whereas the Italian authorities do not have adequate data at their disposal;

Whereas Italy exempts from taxation the services supplied by undertakers and cremation services;

Whereas the Commission acknowledges that in so far as these requests by Italy are concerned, such calculations would be likely to involve burdens which would be unjustified in relation to the effect of the transactions in question on the total VAT own resources base of the Member States;

Whereas Italy should be authorized, under the second indent of Article 9 (3) of Regulation (EEC, Euratom, ECSC) No 2892/77, to use approximate estimates in respect of those requests for calculating its VAT own resources base;

(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 in the early years of the implementation of the Sixth Directive authorization should be granted annually;

Whereas the Advisory Committee on Own Resources has approved the report in which are recorded the opinions of its members on this Decision,

HAS ADOPTED THIS DECISION:

Article 1

When calculating the VAT own resources base for 1979, Italy is hereby authorized, pursuant to the second indent of Article 9 (3) of Regulation (EEC, Euratom, ECSC) No 2892/77, to use approximate estimates in calculating the base relating to the following categories of transaction referred to in Annexes E and F to the Sixth Directive:

1. *The transactions referred to in Article 13 B (g) of the Sixth Directive*

   Transfer of buildings or parts thereof and the land on which they stand, other than those referred to in Article 4 (3) (a), when they are carried out by taxable persons entitled to a deduction of input taxes for the buildings in question,

   (Annex E, point 11).

2. *Services provided by undertakers and cremation services and supplies of goods related to such services*

   (Annex F, point 6).

Article 2

This Decision is addressed to the Italian Republic.

Done at Brussels, 2 May 1980.

For the Commission

Christopher TUGENDHAT

Member of the Commission