II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 18 July 1980

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

(Only the English text is authentic)

(80/774/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),

Having regard to the requests for authorization submitted by the United Kingdom,

Whereas the United Kingdom applies the method laid down in Title III, Section B of Regulation (EEC, Euratom, ECSC) No 2892/77 for calculating the basis for value added tax own resources, hereinafter referred to as 'VAT resources', 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 resources basis, in accordance with paragraph 1 of that Article, from returns to be furnished 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') 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 and complete statistical series; whereas, under the first indent of the first subparagraph of Article 9 (3) of that Regulation, they may be authorized in certain circumstances not to take into account, in calculating the VAT resources basis, one or more of the categories of transactions listed in Annexes E, F and G to the Sixth Directive to which Article 9 (2) of that Regulation applies or, under the second indent of the first subparagraph of Article 9 (3) of that Regulation, to calculate the corresponding VAT resources basis by using approximate estimates;

(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 the United Kingdom has submitted to the Commission such requests for authorization for cases where it considers that precise calculations of the VAT own resources basis 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 resources basis of that Member State ;

Whereas in the United Kingdom the supply of transport services for sick or injured persons in vehicles specially designed for the purpose by duly authorized bodies is normally considered to be 'medical or surgical care or treatment, etc.', which is exempted under Group 7 of Schedule 5 of the Finance Act 1972 ; whereas, however, the supply of commercial ambulance services is taxable ; whereas investigations carried out by government and other public authorities with special knowledge in this field have disclosed no reliable statistiscs concerning this type of service ; whereas, however, the maximum total value of those services which are taxable is insignificant ;

Whereas the United Kingdom has no statistics on the supply of goods for the fuelling and provisioning of pleasure craft and aircraft for private use proceeding outside the national territory ; whereas the United Kingdom authorities have carried out a special exercise which has made it possible to evaluate the amount in respect of these transactions and to establish that it is insignificant ;

Whereas the Commission acknowledges that in so far as these requests by the United Kingdom are concerned, accurate calculation of the VAT resources would be likely to involve burdens which would be unjustified in relation to the effect of the transactions in question on the total VAT resources basis of that Member State ;

Whereas the United Kingdom should be authorized, therefore, under the first indent of the first subparagraph of Article 9 (3) of Regulation (EEC, Euratom, ECSC) No 2892/77 not to take into account, when calculating the VAT resources basis, the categories of transactions listed in Annexes E and F to the Sixth Directive, which would require the abovementioned calculation to be made ;

Whereas, with regard to transactions concerning gold other than gold for industrial use, it appears that the only transactions exempted in the United Kingdom are those relating to gold coins which are legal tender ; whereas, at present, sales of such coins are not of a total value large enough to be recorded in statistics (quoted to the nearest £1 million per quarter) ; whereas, however, this situation may change in the future as a result of the introduction of new legislation in 1979 ; whereas the United Kingdom must inform the Commission of any change which may effect the volume of these transactions ; whereas this part of the basis should be evaluated, even approximately, where it has some effect on the total VAT resources basis of that Member State ;

Whereas the United Kingdom should be authorized, under 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 this request for calculating its VAT resources basis ;

Whereas in the early years of 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 resources basis for 1979, the United Kingdom 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 transactions listed in Annexes E and F to the Sixth Directive :

1. Transactions referred to in Article 13 A (1) (p) of the Sixth Directive :

   the supply of transport services of a commercial nature by duly authorized bodies for sick or injured persons in vehicles specially designed for the purpose (Annex E, under point 6) ;

2. Goods for the fuelling and provisioning of pleasure boats and aircraft for private use proceeding outside the national territory (Annex F, points 21 and 22).

Article 2

When calculating the VAT resources basis for 1979, the United Kingdom 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 to calculate the basis for the following category of transactions referred to in Annex F to the Sixth Directive :

Transactions concerning gold other than gold for industrial use :

sales of gold coins which are legal tender (Annex F, under point 26).

Article 3

This Decision is addressed to the United Kingdom.

Done at Brussels, 18 July 1980.

For the Commission

Christopher TUGENDHAT

Member of the Commission