COMMISSION DECISION

of 27 May 1981

amending Decision 80/822/EEC, Euratom, ECSC concerning requests for authorization submitted by the Netherlands pursuant to Article 13 (2) of Regulation (EEC, Euratom, ECSC) No 2892/77 concerning own resources accruing from value added tax

(Only the Dutch text is authentic)

(81/440/Euratom, ECSC, EEC)

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 Commission Decision 80/822/EEC, Euratom, ECSC of 22 July 1980 concerning requests for authorizations submitted by the Netherlands 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 the application for amendment of Decision 80/822/EEC, Euratom, ECSC submitted for the 1980 financial year by the Netherlands pursuant to the second subparagraph of Article 11 (1) of Regulation (EEC, Euratom, ECSC) No 2892/77,

Whereas authorizations should be granted annually in the early years of implementation 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 [4];

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

Decision 80/822/EEC, Euratom, ECSC is hereby amended as follows:

1. In Articles 1 and 2, '1979' shall be replaced by '1979 and 1980'.

2. The following point 6 shall be added to Article 2:

'6. For 1980, transactions carried out by small undertakings granted exemption from tax under Article 24 (2) of the Sixth Directive.'

Article 2

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 27 May 1981.

For the Commission

Christopher TUGENDHAT

Vice-President

(1) OJ No L 94, 20. 4. 1970, p. 19.
(2) OJ No L 336, 27. 12. 1977, p. 8.
(3) OJ No L 239, 12. 9. 1980, p. 23.
(4) OJ No L 145, 13. 6. 1977, p. 1.