II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 3 November 1981

authorizing the Italian Republic to derogate temporarily from the value added tax arrangements in the context of aid to earthquake victims in southern Italy

(81/890/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 99 thereof,

Having regard to the proposal from the Commission,

Whereas the Italian Government has requested a temporary derogation from 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 [1] ;

Whereas this temporary derogation relates to the non-imposition of VAT, up to 31 December 1981, on goods and services supplied by way of emergency relief to the victims of the earthquake of November 1980 ;

Whereas the special situation has led the Italian Government to request this temporary derogation ;

Whereas the non-imposition of VAT is limited to those transactions listed in Decree Laws No 799/80 and No 11/81 of the Italian Government validated by Laws No 875 of 22 December 1980 and No 104 of 30 March 1981 ;

Whereas the Italian Republic must take such administrative measures as are necessary to record the transactions concerned in order that the Community's own resources in respect of those transactions can be determined,

HAS ADOPTED THIS DECISION :

Article 1

By way of derogation from Directive 77/388/EEC, the Italian Republic is hereby authorized, until 31 December 1981, to exempt, with refund of the tax paid at the preceding stage, the transactions referred to in Article 5 of Decree Law No 799 of 5 December 1980, as amended by Law No 875 of 22 December 1980, and in Article 2 of Decree Law No 11 of 31 January 1981, as amended by Law No 104 of 30 March 1981, these transactions, together with the arrangements for exempting them, are listed in the Annex hereto.

Article 2

The Italian Republic shall adopt such provisions as are necessary to ensure that taxable persons furnish the information required for determining the Community's own resources in respect of the transactions referred to in Article 1 and shall ensure that the text of those provisions is transmitted to the Commission.

Article 3

This Decision is addressed to the Italian Republic.

Done at Brussels, 3 November 1981.

For the Council

The President

N. MARTEN

[1] OJ No L 145, 13. 6. 1977, p. 1.

ANNEX

List of exempt transactions and exemption arrangements communicated by the Italian Government

Without prejudice to requirements in connection with invoicing and registration, exemption with refund of the tax paid at the preceding stage shall apply to the following transactions :

(a) the supply of prefabricated buildings, whether or not intended for residential purposes, including their assembly if necessary, in the Basilicata and Campania regions, and the supply of goods and services, whether or not under a contract for work and labour, for the provision of related infrastructure. The taxable person shall, at the request of the inspectorate of the financial administration, supply proof, in the form of a certificate from the commune, that the said buildings have, in fact, been erected ;

(b) the supply of motor caravans and mobile homes intended for use, whether or not for a business activity, in the regions mentioned in subparagraph (a). The taxable person shall, at the request of the inspectorate of the financial administration, supply proof, in the form of a certificate from the commune, of the use to which the caravans and mobile homes were put ;

(c) the supply of goods and services, whether or not under a contract for work and labour, for rebuilding or repairing buildings, intended for residential or other purposes, and equipment destroyed or damaged by the earthquake in the regions mentioned in subparagraph (a). The actual destruction or damage must be duly attested by the commune in whose area the buildings or installations are situated, or by the civil engineering department or the technical department of the tax office responsible for the territory in question ;

(d) the supply of goods and services to farms to renew and restore livestock and deadstock destroyed or damaged by the earthquake in the regions mentioned in subparagraph (a). The actual destruction or damage must be duly attested by the commune in whose area the farm is situated, and by the appropriate regional body ;

(e) supplies by firms engaged in the construction of buildings or parts of buildings, intended for residential or other purposes, situated in the regions mentioned in subparagraph (a), and the supply of services under contract connected with the construction of those buildings ;

(f) the supply of goods and services, including professional services, associated with the repair, construction or reconstruction of public facilities and amenities, and with demolition work and the removal of debris ;

(g) the supply of electric space heating apparatus (heading No ex 85.12 of the Common Customs Tariff), of boilers and radiators of iron or steel fuelled by wood, coal, or petroleum derived gases (heading No ex 73.37 of the Common Customs Tariff), and of stoves, ranges, cookers and grates of iron or steel (heading No ex 73.36 of the Common Customs Tariff) for use in the regions mentioned in subparagraph (a) by earthquake victims ;

(h) supplies of services relating to the transportation of goods referred to in the preceding subparagraphs and effected on behalf of the Commissioner appointed pursuant to Article 5 of the Law No 996 of 8 December 1970 as well as the supply of goods and services effected in the context of urgent operations on behalf of the said Commissioner or public bodies acting in his name and on his account ;

(i) the importation of goods described in subparagraphs (a), (b), (c), (d), (f) and (g) on behalf of the Commissioner appointed pursuant to Article 5 of Law No 996 of 8 December 1970 and on behalf of public bodies for distribution free of charge to victims of the earthquake.

The exemptions referred to in subparagraphs (a) to (g) shall apply to the supply of goods and services : to earthquake victims, duly recognized as such in certificates issued by the appropriate commune, to the Commissioner appointed pursuant to Article 5 of Law No 996 of 8 December 1970, or to public bodies, political, trade union, professional, religious, philanthropic, cultural and sporting organizations and to the press, provided that the goods and services in question are distributed free of charge to the earthquake victims as attested by a certificate issued by the commune.