COUNCIL DECISION

of 21 June 1982

authorizing the Italian Republic to derogate until 31 December 1982 from the value added tax arrangements in the context of aid to earthquake victims in southern Italy

(82/424/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 an extension of the temporary derogation from the value added tax arrangements fixed by the sixth Directive 77/388/EEC [1]; whereas this derogation was authorized until 31 December 1981 by Decision 81/890/EEC [2];

Whereas this extension is necessary in view of the special situation of the disaster areas; whereas the list of transactions eligible for exemption and the arrangements for exemption should however, be adjusted;

Whereas, pursuant to Article 2 of Decision 81/890/EEC, the Italian Republic has taken such administrative measures as were necessary to determine the Community's own resources in respect of the said operations; whereas these provisions should be maintained for the transactions referred to in this Decision,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Directive 77/388/EEC, the Italian Republic is hereby authorized, until 31 December 1982, to exempt, with refund of the tax paid at the preceding stage, the transactions listed, together with the arrangements for exempting them, 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 Luxembourg, 21 June 1982.

For the Council

The President

L. TINDEMANS

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[1] OJ No L 145, 13. 6. 1977, p. 1.
[2] OJ No L 322, 11. 11. 1981, p. 40.

ANNEX

List of exempt transactions and exemption arrangements

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, intended for residential or other 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 municipality, that the said buildings have in fact been erected ;

(b) 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 municipality 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 ;

(c) the supply of goods and services to farms to re-stock 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 municipality in whose area the farm is situated and by the appropriate regional body ;

(d) 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 a contract for work or labour connected with the construction of those buildings ;

(e) the supply of goods and services, including professional services, associated with work in progress on the repair, construction or reconstruction of public facilities and amenities and on demolition and the removal of debris.

The exemptions referred to in (a) to (e) shall apply to the supply of goods and services to earthquake victims, duly recognized as such in certificates issued by the appropriate municipality, to public bodies and trade union, religious and philanthropic organizations, and to information agencies, 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 municipality.