II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 6 October 1982

concerning requests for authorization submitted by the Grand Duchy of Luxembourg, Ireland and the Federal Republic of Germany pursuant to Article 13 (2) of Regulation (EEC, Euratom, ECSC) No 2892/77 concerning own resources accruing from value added tax

(Only the English, French and German texts are authentic)

(82/758/ECSC, EEC, Euratom)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Treaty establishing the European Atomic Energy 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 80/1134/EEC, Euratom, ECSC of 24 November 1980 concerning requests for authorization submitted by the Grand Duchy of Luxembourg 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 Commission Decision 81/368/Euratom, ECSC, EEC of 27 April 1981 concerning requests for authorization submitted by Ireland pursuant to Article 13 (2) of Regulation (EEC, Euratom, ECSC) No 2892/77 concerning own resources accruing from value added tax [4],

Having regard to Commission Decision 81/478/Euratom, ECSC, EEC of 9 June 1981 concerning requests for authorization submitted by the Federal Republic of Germany pursuant to Article 13 (2) of Regulation (EEC, Euratom, ECSC) No 2892/77 concerning own resources accruing from value added tax [5],

Having regard to the requests for extension of the authorization Decisions submitted by the Grand Duchy of Luxembourg, Ireland and the Federal Republic of Germany,

Whereas the Grand Duchy of Luxembourg still wishes to use figures for a year earlier than the penultimate one for the breakdown provided for in Article 7 of Regulation (EEC, Euratom, ECSC) No 2892/77;

[1] OJ No L 94, 28. 4. 1970, p. 19.
[2] OJ No L 336, 27. 12. 1977, p. 8.
[3] OJ No L 336, 13. 12. 1980, p. 35.
[4] OJ No L 145, 3. 6. 1981, p. 15.
[5] OJ No L 186, 8. 7. 1981, p. 23.

Whereas the same applies to the Federal Republic of Germany ;

Whereas the provision of goods and services to two international organizations handling the construction, setting out and maintenance of cemeteries, tombs and monuments commemorating the war dead is exempt in Luxembourg by virtue of Article 15 (10) 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 [1] ;

Whereas in the early years of implementation of the Sixth Directive authorizations should be granted annually ;

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

The following Decisions are hereby extended for the 1981 financial year :

— Decision 80/1134/EEC, Euratom, ECSC concerning the Grand Duchy of Luxembourg (with '1976' amended to '1977' in Article 1 and item 4 of Article 2 deleted),

— Decision 81/368/Euratom, ECSC, EEC concerning Ireland,

— Decision 81/478/Euratom, ECSC, EEC concerning the Federal Republic of Germany (with '1977' and '1976' amended to '1978' and '1977' respectively in Article 1).

Article 2

This Decision is addressed to the Grand Duchy of Luxembourg, Ireland and the Federal Republic of Germany.

Done at Brussels, 6 October 1982.

For the Commission

Christopher TUGENDHAT

Vice-President

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