COMMISSION DECISION

of 6 October 1982

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

(Only the French text is authentic)

(82/759/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 Decision 70/243/ECSC, EEC, Euratom of 21 April 1970 on the replacement of financial contributions from the 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 80/821/EEC, Euratom, ECSC of 22 July 1980 concerning requests for authorization submitted by the French Republic 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 81/1017/ Euratom, ECSC, EEC of 18 November 1981 extending, among others, the Decision concerning the requests for authorization submitted by the French Republic (80/821/EEC, Euratom, ECSC) as regards own resources accruing from value added tax [4],

Having regard to the request for extension submitted by the French Republic,

Whereas the French Republic exempts transactions in the international transport of passengers that relate to the portion of the journey undertaken on national territory, and is empowered to do so by Article 28 (3) (b) 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 [5] ;

Whereas the French Republic must nevertheless take these transactions into account when calculating the VAT own resources basis, since they are transactions listed in Annex F 17 to the Sixth Directive ;

Whereas the French Republic, which does not have adequate data relating to these transactions, should be 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 in order to establish its VAT own resources basis for 1981 ;

Whereas authorizations earlier given to the French Republic for 1979 and 1980 should be extended for 1981 ;

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

When calculating VAT own resources basis for 1981, the French Republic 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 F and G to the Sixth Directive :

1. *supply of services by means of agricultural machinery for individual or associated agricultural undertakings* (Annex F, point 3) ;

[1] OJ No L 94, 28. 4. 1970, p. 19.
[2] OJ No L 336, 27. 12. 1977, p. 8.
[3] OJ No L 239, 12. 9. 1980, p. 20.
[4] OJ No L 367, 23. 12. 1981, p. 33.
[5] OJ No L 145, 13. 6. 1977, p. 1.

2. *transactions carried out by blind persons or workshops for the blind, provided these exemptions do not give rise to significant distortions of competition* (Annex F, point 7);

3. *the supply of goods and services to official bodies responsible for the construction, setting out and maintenance of cemeteries, graves and monuments commemorating war dead* (Annex F, point 8);

4. in the case of taxable persons exercising, under Article 28 (3) (c) of the Sixth Directive, the right to opt for taxation covered by paragraph 2 of Annex G to that Directive :

   medical care provided by certain radiologists in the exercise of the medical and paramedical professions as defined by the Member State concerned (Annex G, ex point 2).

Article 2

When calculating the VAT own resources basis for 1981, the French Republic is hereby authorized, pursuant to the second indent of Article 9 (3) of Regulation (EEC, Euratom, ECSC) No 2892/77, to use approximate estimates to calculate the basis for the following categories of transactions referred to in Annex F to the Sixth Directive :

1. *admission to sporting events* (Annex F, point 1);

2. *the supply of water by public authorities* (Annex F, point 12);

3. *in international passenger transport operations, the portion of the journey undertaken on national territory* (Annex F, ex point 17);

4. *supplies of recuperable material and fresh industrial waste* (Annex F, point 20);

5. *transactions concerning gold other than gold for industrial use* (Annex F, point 26);

6. *the services of travel agents referred to in Article 26 of the Sixth Directive, and those of travel agents acting in the name and on account of the traveller, for journeys within the Community* (Annex F, point 27).

Article 3

This Decision is addressed to the French Republic.

Done at Brussels, 6 October 1982.

For the Commission

Christopher TUGENDHAT

Vice-President