COMMISSION DECISION

of 6 October 1982

concerning requests for authorization submitted by the Kingdom of 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)

(82/761/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),

Having regard to Commission Decision 80/822/EEC, Euratom, ECSC of 22 July 1980 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 [3],

Having regard to Commission Decision 81/440/Euratom, ECSC, EEC of 27 May 1981 amending Decision 80/822/EEC, Euratom, ECSC of 22 July 1980 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 [4],

Having regard to the request for amendment of Decision 81/440/Euratom, ECSC, EEC, made by the Netherlands for 1981 pursuant to the second subparagraph of Article 11 (1) of Regulation (EEC, Euratom, ECSC) No 2892/77,

Whereas, as from 1981, it is again possible for the Netherlands authorities to obtain appropriate figures for determining the basis for transactions by small businesses enjoying tax exemption;

Whereas the authorization to use approximate estimates for calculating the basis for such transactions should accordingly not be renewed in 1981;

Whereas the earlier authorization given to the Netherlands for 1979 and 1980 should otherwise be renewed for 1981;

Whereas in the early years of implementation of the Sixth Council Directive 77/388/EEC [5] authorization should be granted annually;

Whereas the Advisory Committee on Own Resources has approved the report in which are recorded the opinions of its members on this Decision,

HAS ADOPTED THIS DECISION:

Article 1

When calculating the VAT own resources basis for 1981, the Kingdom of the Netherlands 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 E, F and G to the Sixth Directive:

1. *transactions referred to in Article 13 B (g) of the Sixth Directive:*

   acquisition of buildings or parts thereof and the ground on which they stand other than those referred to in Article 4 (3) (a), where these transactions are carried out by taxable persons entitled to deduction of input taxes for the buildings in question (Annex E, ex point 11);

[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. 23.
[4] OJ No L 168, 25. 6. 1981, p. 24.
[5] OJ No L 145, 13. 6. 1977, p. 1.

2. *services supplied by authors, artists, performers, lawyers and other members of the liberal professions, other than the medical and paramedical professions, in so far as these are not services specified in Annex B to the Second Council Directive of 11 April 1967*(1);

   Services supplied by writers, composers, journalists and press photographers (Annex F, ex point 2);

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

4. *services of experts in connection with insurance claim assessments* (Annex F, point 11);

5. *for taxable persons who exercise, under Article 28 (3) (c) of the Sixth Directive, the right of option for the taxation covered by paragraph 2 of Annex G to that Directive:*

   Services provided for their members by employers' associations which have opted to be regarded as taxable persons (Annex G, ex point 2).

Article 2

When calculating the VAT own resources basis for 1981, the Kingdom of the Netherlands is hereby 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 to calculate the basis for the following transactions referred to in Article 24 (2) of the Sixth Directive and Annex F to that Directive:

1. *transactions carried out by small traders granted graduated tax relief under Article 24 (2) of the Sixth Directive;*

2. *Services supplied by undertakers and cremation services, together with goods related thereto* (Annex F, point 6);

3. *treatment of animals by veterinary surgeons* (Annex F, point 9);

4. *the transport by ferry-boat of passengers and goods accompanying passengers* (Annex F, ex point 17);

5. *services by travel agents referred to in Article 26 of the Sixth Directive, together with those provided by travel agents acting in the name and for the account of a passsenger for journeys within the Community* (Annex F, point 27).

Article 3

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 6 October 1982.

For the Commission

Christopher TUGENDHAT

Vice-President

(1) OJ No L 71, 14. 4. 1967, p. 1303/67.