II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 18 October 1982

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

(Only the Dutch, English, French and Italian texts are authentic)

(82/810/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 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 80/31/EEC, Euratom, ECSC of 22 November 1979 concerning requests for authorization submitted by the Kingdom of Belgium 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 80/513/EEC, Euratom, ECSC of 2 May 1980 concerning requests for authorization submitted by the Italian Republic 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 80/774/EEC, Euratom, ECSC of 18 July 1980 concerning requests for authorization submitted by the United Kingdom 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 Kingdom of Belgium, the Italian Republic and the United Kingdom,

Whereas, in the case of Belgium, the three-year period allowed by Article 28 (3) (c) 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

[1] OJ No L 94, 28. 4. 1970, p. 19.
[2] OJ No L 336, 27. 12. 1977, p. 8.
[3] OJ No L 13, 18. 1. 1980, p. 31.
[4] OJ No L 126, 21. 5. 1980, p. 17.
[5] OJ No L 222, 23. 8. 1980, p. 11.

tax : uniform basis of assessment (1) during which the Member States may grant the option of taxation under the conditions set out in Annex G expired on 31 December 1980 ;

Whereas, since transactions concerning gold other than gold for industrial use were made subject to VAT in Belgium from 1 September 1981, the authorization to use approximate estimates for such transactions was valid only until 31 August 1981 ;

Whereas in the early years of implementation of the Sixth Directive, authorization 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 Commission Decisions are hereby extended for the 1981 financial year :

— Decision 80/31/EEC, Euratom, ECSC concerning the Kingdom of Belgium with the exception of Articles 1 (3) and 2 (6), for which the authorization shall expire on 31 August 1981 ;

— Decision 80/513/EEC, Euratom, ECSC concerning the Italian Republic ;

— Decision 80/774/EEC, Euratom, ECSC concerning the United Kingdom.

Article 2

This Decision is addressed to the Kingdom of Belgium, the Italian Republic and the United Kingdom.

Done at Brussels, 18 October 1982.

For the Commission

Christopher TUGENDHAT

Vice-President

(1) OJ No L 145, 13. 6. 1977, p. 1.