II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 11 March 1983

concerning 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

(Only the Dutch and French texts are authentic)

(83/140/EEC, Euratom, ECSC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Atomic Energy Community,

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 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), the second subparagraph of Article 11 (1) and Article 13 (2) thereof,

Whereas the Commission, pursuant to Article 13 (2) of Regulation (EEC, Euratom, ECSC) No 2892/77, adopted, for 1979, Decision 80/31/EEC, Euratom, ECSC [3], for 1980, Decision 81/1017/Euratom, ECSC, EEC [4] and, for 1981, Decision 82/810/ECSC, EEC, Euratom [5];

Whereas the Kingdom of Belgium has requested the extension of the earlier Decisions; whereas it does not have appropriate data for 1982 but only approximate estimates on which to calculate the base relating to the supplies of land referred to in Article 4 (3) of 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 [6], hereinafter called 'the Sixth Directive', and should therefore be authorized to use approximate estimates for calculating the VAT-own-resources base;

Whereas, for 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,

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[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 367, 23. 12. 1981, p. 33.
[5] OJ No L 343, 4. 12. 1982, p. 16.
[6] OJ No L 145, 13. 6. 1977, p. 1.

HAS ADOPTED THIS DECISION :

Article 1

For the purpose of calculating the VAT-own-resources base for 1982, the Kingdom of Belgium is 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 referred to in Annexes E and F to the Sixth Directive :

1. Transactions referred to in Article 13 (A) (1) (f) of the Sixth Directive other than those of groups of a medical or paramedical nature :

   Services supplied by independent groups of persons whose activities are exempt from or are not subject to value added tax, for the purpose of rendering their members the services directly necessary for the exercise of their activity, where these groups merely claim from their members exact reimbursement of their share of the joint expenses, provided that such exemption is not likely to produce distortion of competition (Annex E, ex point 3).

2. Services supplied by authors, artists, performers, in so far as these are not services specified in Annex B to Second Council Directive 67/228/EEC (1) :

   Services rendered to conference organizers by lecturers, services rendered to show and concert organizers, to publishers of records and other sound-recording media and to makers of films and other image-recording media by actors, conductors, musicians and other artists in the context of theatrical, choreographical, cinematographical or musical productions or circus, music-hall or artistic cabaret performances, and the services rendered to organizers of sporting competitions or events by persons taking part in these competitions or events (Annex F, ex point 2).

Article 2

For the purpose of calculating the VAT-own-resources base for 1982, the Kingdom of Belgium is 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 respect of the following categories of transactions referred to in Annexes E and F to the Sixth Directive :

1. 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 outside the Community (Annex E, point 15) ;
2. Services supplied by 'avocats', in so far as these are not services specified in Annex B to Second Directive 67/228/EEC (Annex F, ex point 2) ;
3. Services supplied by 'notaires' and 'huissiers de justice' (for all activities), in so far as these are not services specified in Annex B to Second Directive 67/228/EEC (Annex F, ex point 2) ;
4. Treatment of animals by veterinary surgeons (Annex F, point 9) ;
5. Transactions of hospitals not covered by Article 13 (A) (1) (b) of the Sixth Directive (Annex F, point 10) ;
6. Supplies of land described in Article 4 (3) of the Sixth Directive (Annex F, ex point 16).

Article 3

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 11 March 1983.

For the Commission

Christopher TUGENDHAT

Vice-President

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