COMMISSION DECISION

of 11 March 1983

concerning 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)

(83/142/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 80/821/EEC, Euratom, ECSC (3), for 1980, Decision 81/1017/Euratom, ECSC, EEC (4) and, for 1981, Decision 82/759/ECSC, EEC, Euratom (5);

Whereas the French Republic has requested the extension of the earlier Decisions; whereas the three-year period during which the Member States may grant the right to opt for taxation under Article 28 (3) (c) in conjunction with Annex G to 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', expired on 31 December 1981 and the relevant authorization need not, therefore, be renewed; whereas the figures available to the French Republic for the calculation of the VAT-own-resources base for services supplied by members of certain professions and the services of experts in connection with insurance claim assessments, exempted under Article 28 (3) (b) of the Sixth Directive as transactions listed in points 2 and 11 of Annex F, are approximate figures rather than appropriate figures; whereas the French Republic should be authorized to use approximate figures;

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 of this Decision,

HAS ADOPTED THIS DECISION:

Article 1

For the purpose of calculating the VAT-own-resources base for 1982, the French Republic 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 Annex F to the Sixth Directive:

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

2. 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);

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).

(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 320, 17. 11. 1982, p. 18.
(6) OJ No L 145, 13. 6. 1977, p. 1.

Article 2

For the purpose of calculating the VAT-own-resources base for 1982, the French Republic 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 Annex F to the Sixth Directive :

1. Admission to sporting events (Annex F, point 1) ;
2. Services supplied by members of certain professions (Annex F, ex point 2) ;
3. Services of experts in connection with insurance claim assessments (Annex F, point 11) ;
4. The supply of water by public authorities (Annex F, point 12) ;
5. Passenger transport (Annex F, ex point 17) ;
6. Supplies of recuperable material and fresh industrial waste (Annex F, point 20) ;
7. Transactions concerning gold other than gold for industrial use (Annex F, point 26) ;
8. 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, 11 March 1983.

For the Commission

Christopher TUGENDHAT

Vice-President