COMMISSION DECISION

of 11 March 1983

concerning Ireland pursuant to Article 13 (2) of Regulation (EEC, Euratom, ECSC) No 2892/77 concerning own resources accruing from value added tax

(Only the English text is authentic)

(83/143/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 1980, Decision 81/368/Euratom, ECSC, EEC [3] and, for 1981, Decision 82/758/ECSC, EEC, Euratom [4];

Whereas Ireland has requested the extension of the earlier Decisions; whereas services supplied by accountants, exempted under Article 28 (3) (b) in conjunction with Annex F 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 [5], hereinafter called 'the Sixth Directive', were made subject to value added tax from 1 September 1982; whereas debt collection, exempted under Article 28 (3) (b) in connection with Annex F to the Sixth Directive, was made subject to value added tax from 1 September 1982; whereas the services supplied by lawyers and actuaries, exempted under Article 28 (3) (b) in conjunction with Annex F to the Sixth Directive, were made subject to value added tax from 1 September 1982; whereas in these three cases authorizations should apply only up to 31 August 1982;

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,

HAS ADOPTED THIS DECISION:

Article 1

Decision 81/368/Euratom, ECSC, EEC is extended for 1982 with the exception of Articles 2 (4) and (5) and 3 (3) in respect of which the authorizations expire on 31 August 1982.

Article 2

This Decision is addressed to Ireland.

Done at Brussels, 11 March 1983.

For the Commission

Christopher TUGENDHAT

Vice-President

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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 145, 3. 6. 1981, p. 15.
(4) OJ No L 320, 17. 11. 1982, p. 16.
(5) OJ No L 145, 13. 6. 1977, p. 1.