COMMISSION DECISION

of 11 March 1983

concerning the Grand-Duchy of Luxembourg 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)

(83/145/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 80/1134/EEC, Euratom, ECSC (3) and, for 1981, Decision 82/758/ECSC, EEC, Euratom (4);

Whereas the Grand-Duchy of Luxembourg has requested the extension of the earlier Decisions; whereas it still wishes to use figures for a year earlier than the penultimate year for the breakdown provided for in Article 7 of Regulation (EEC, Euratom, ECSC) No 2892/77; whereas it exempts transactions relating to the domestic parts of international transport operations and is authorized to do so under Article 28 (3) (b) 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 (5), hereinafter called 'the Sixth Directive'; whereas it must take these transactions into account for calculating the VAT-own-resources base since they are covered by point 17 of Annex F to the Sixth Directive; whereas it does not possess appropriate data relating to these transactions and so should be 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 determine 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,

HAS ADOPTED THIS DECISION:

Article 1

For the purpose of determining the breakdown by rate as provided for in Article 7 of Regulation (EEC, Euratom, ECSC) No 2892/77, the Grand-Duchy of Luxembourg is authorized for 1982 to use data taken from the national accounts for 1978.

Article 2

For the purpose of calculating the VAT-own-resources base for 1982, the Grand-Duchy of Luxembourg 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 (Annex E, point 3);

(1) OJ No L 94, 28. 4. 1970, p. 19.
(2) OJ No L 336, 27. 12. 1977, p. 8.
(3) OJ No L 336, 13. 12. 1980, p. 35.
(4) OJ No L 320, 17. 11. 1982, p. 16.
(5) OJ No L 145, 13. 6. 1977, p. 1.

2. Services supplied by travel agencies acting on behalf and for the account of the traveller, for journeys outside the Community (Annex E, point 15);
3. Admission to sporting events (Annex F, point 1);
4. Management of credit and credit guarantees by a person or body other than the one which granted the credit (Annex F, point 13).

Article 3

For the purpose of calculating the VAT-own-resources base for 1982, the Grand-Duchy of Luxembourg 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. Telecommunications services supplied by public postal services and supplies of goods incidental thereto (Annex F, point 5);
2. The supply of water by public authorities (Annex F, point 12);
3. The domestic parts of international transport operations (Annex F, ex point 17).

Article 4

This Decision is addressed to the Grand-Duchy of Luxembourg.

Done at Brussels, 11 March 1983.

For the Commission

Christopher TUGENDHAT

Vice-President