II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 16 March 1983

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

(Only the Danish text is authentic)

(83/193/EEC, Euratom, ECSC)

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 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 80/384/EEC, Euratom, ECSC [3], for 1980, Decision 81/1017/Euratom, ECSC, EEC [4] and, for 1981, Decision 82/760/ECSC, EEC, Euratom [5];

Whereas the Kingdom of Denmark has requested the extension of the earlier Decisions; whereas it is able to determine only approximately the base relating to services supplied by undertakers and cremation services but excluding supplies of goods incidental thereto, referred to in ex point 6 of 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 [6], hereinafter called 'the Sixth Directive', and Denmark should therefore be authorized to use approximate estimates for calculating the VAT-own-resources base; whereas, furthermore, the three-year period during which the Member States may grant the right to opt for taxation under Article 28 (3) (c) of the Sixth Directive in conjunction with Annex G expired on 1 October 1981 and the relevant authorization should not therefore be extended;

Whereas for the early years of implementation of the Sixth Directive authorizations should be granted annually;

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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 94, 14. 4. 1980, p. 42.
[4] OJ No L 367, 23. 12. 1981, p. 33.
[5] OJ No L 320, 17. 11. 1982, p. 20.
[6] OJ No L 145, 13. 6. 1977, p. 1.

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 calculating the VAT-own-resources base for 1982, the Kingdom of Denmark 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. Services supplied by authors, artists, performers, lawyers and other members of the liberal professions, other than the medical and paramedical professions, in so far as these are not the services specified in Annex B to Second Council Directive 67/228/EEC (1) :

   Services supplied by authors, artists and performers (Annex F, ex point 2) ;

2. Management of credit and credit guarantees by a person or body other than the one which granted the credit (Annex F, point 13).

Article 2

For the purpose of calculating the VAT-own-resources base for 1982, the Kingdom of Denmark 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 for calculating the base in respect of the following transactions referred to in Annex F to the Sixth Directive :

1. Services supplied by undertakers and cremation services other than the supply of goods related thereto (Annex F, ex point 6) ;
2. Transactions relating to the safekeeping and management of shares (Annex F, ex point 15).

Article 3

For the purpose of calculating the VAT-own-resources base for 1982, the Kingdom of Denmark is authorized, pursuant to Article 5 (3) (b) of Regulation (EEC, Euratom, ECSC) No 2892/77, to apply to the information derived from the returns made by newspaper publishers a corrective factor calculated on the basis of appropriate data obtained from the statistics of the publishing industry.

Article 4

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 16 March 1983.

For the Commission

Christopher TUGENDHAT

Vice-President

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