COMMISSION DECISION

of 16 March 1983

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

(Only the Dutch text is authentic)

(83/194/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 80/822/EEC, Euratom, ECSC (3), for 1980, Decision 81/440/Euratom, ECSC, EEC (4) and, for 1981, Decision 82/761/ECSC, EEC, Euratom (5);

Whereas the Kingdom of the Netherlands 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 should not therefore be extended; whereas the VAT-own-resources base relating to the services of experts in connection with insurance claim assessments, which are exempt in the Netherlands, may well affect the total VAT base and the Netherlands should therefore be authorized to use approximate estimates for calculating this base; whereas, from 1982 onwards, the Netherlands authorities will have appropriate data from which to calculate the base relating to transactions by small firms enjoying graduated tax relief in accordance with Article 24 (2) of the Sixth Directive and so the authorization to use approximate estimates for calculating this base should not be extended for 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 in which are recorded 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 the Netherlands 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 B (g) of the Sixth Directive:

   Supply of buildings or parts thereof and of the land on which they stand other than those covered by Article 4 (3) (a), where these supplies are effected by taxable persons entitled to deduction of input taxes for the buildings in question (Annex E, ex point 11);

(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. 23.
(4) OJ No L 168, 25. 6. 1981, p. 24.
(5) OJ No L 320, 17. 11. 1982, p. 22.
(6) OJ No L 145, 13. 6. 1977, p. 1.

2. Services supplied by authors, artists, performers, lawyers and other members of the professions, other than the medical and paramedical professions, in so far as these are not services specified in Annex B to Second Council Directive 67/228/EEC (1):

   Services supplied by writers, composers, journalists and press photographers (Annex F, ex point 2);

3. 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).

Article 2

For the purpose of calculating the VAT-own-resources base for 1982 the Kingdom of the Netherlands 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 of the Sixth Directive:

1. Services supplied by undertakers and cremation services, together with the supply of goods related thereto (Annex F, point 6);

2. Treatment of animals by veterinary surgeons (Annex F, point 9);

3. Services of experts in connection with insurance claim assessments (Annex F, point 11);

4. The transport by ferry-boat of passengers and goods accompanying passengers (Annex F, ex point 17);

5. 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 Kingdom of the Netherlands.

Done at Brussels, 16 March 1983.

For the Commission

Christopher TUGENDHAT

Vice-President

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