COMMISSION DECISION

of 16 March 1983

concerning the United Kingdom adopted 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)

(83/195/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 80/774/EEC, Euratom, ECSC [3], for 1980, Decision 81/1017/Euratom, ECSC, EEC [4] and, for 1981, Decision 82/810/ECSC, EEC, Euratom [5];

Whereas the United Kingdom has requested the extension of the earlier Decisions; whereas, since transactions concerning gold other than gold for industrial use, that is, the sale of gold coins which are legal tender, were made subject to VAT in the United Kingdom from 1 April 1982, the authorization to use approximate estimates to calculate the base for such transactions should apply only until 31 March 1982; whereas no statistics are available on the supply of goods for the fuelling and provisioning of pleasure craft and aircraft for private use proceeding outside the national territory but the United Kingdom authorities have estimated the value of these transactions and the United Kingdom should therefore be authorized to use approximate estimates to calculate the relevant VAT-own-resources base;

Whereas, for the early years of implementation 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 [6], hereinafter called '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 calculating the VAT-own-resources base for 1982, the United Kingdom 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 category of transactions referred to in Annex E to the Sixth Directive:

Transactions referred to in Article 13 A (1) (p) of the Sixth Directive:

The supply of transport services of a commercial nature by duly authorized bodies for sick or injured persons in vehicles specially designed for the purpose (Annex E, ex point 6).

Article 2

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

1. Goods for the fuelling and provisioning of pleasure boats and aircraft for private use proceeding outside the national territory (Annex F, points 21 and 22);

[1] OJ No L 94, 28. 4. 1970, p. 19.
[2] OJ No L 336, 27. 12. 1977, p. 8.
[3] OJ No L 222, 23. 8. 1980, p. 11.
[4] OJ No L 367, 23. 12. 1981, p. 33.
[5] OJ No L 343, 4. 12. 1982, p. 16.
[6] OJ No L 145, 13. 6. 1977, p. 1.

2. Transactions concerning gold other than gold for industrial use : sales of gold coins which are legal tender (Annex F, ex point 26) for which the authorization expires on 31 March 1982.

Article 3

This Decision is addressed to the United Kingdom.

Done at Brussels, 16 March 1983.

For the Commission

Christopher TUGENDHAT

Vice-President