COMMISSION DECISION

of 13 April 1984

concerning the Kingdom of Denmark 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)

(84/275/Euratom, ECSC, EEC)

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), as last amended by Regulation (EEC, Euratom, ECSC) No 3625/83 (3), 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 (4), for 1980, Decision 81/1017/Euratom, ECSC, EEC (5), for 1981, Decision 82/760/ECSC, EEC, Euratom (6) and, for 1982, Decision 83/193/EEC, Euratom, ECSC (7);

Whereas the Kingdom of Denmark has requested the extension of Decision 83/193/EEC, Euratom, ECSC, adopted for 1982; whereas from 1983 onwards it is applying the method for calculating the VAT own resources base set out in Section B of Title III of Regulation (EEC, Euratom, ECSC) No 2892/77;

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 (8), authorizations were granted annually; whereas, from 1983, authorizations should be granted for as long as Regulation (EEC, Euratom, ECSC) No 2892/77 remains valid, subject to review for each year;

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 83/193/EEC, Euratom, ECSC is hereby extended for 1983 and subsequent years.

Article 2

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 13 April 1984.

For the Commission

Christopher TUGENDHAT

Vice-President

(1) OJ No L 94, 28. 4. 1970, p. 19.
(2) OJ No L 336, 27. 12. 1977, p. 8.
(3) OJ No L 360, 23. 12. 1983, p. 1.
(4) OJ No L 94, 14. 4. 1980, p. 42.
(5) OJ No L 367, 23. 12. 1981, p. 33.
(6) OJ No L 320, 17. 11. 1982, p. 20.
(7) OJ No L 108, 24. 6. 1983, p. 12.
(8) OJ No L 145, 13. 6. 1977, p. 1.