



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 04.09.1996  
COM(96) 400 final

96/0214 (CNS)  
96/0215 (CNS)

Proposal for a

**COUNCIL REGULATION (EC, EURATOM, ECSC)**

**amending Regulation (Euratom, ECSC, EEC) No 549/69  
determining the categories of officials and other servants  
of the European Communities to whom the provisions of Article 12,  
the second paragraph of Article 13 and Article 14 of  
the Protocol on the Privileges and Immunities of the Communities apply**

Proposal for a

**COUNCIL REGULATION (EC, EURATOM, ECSC)**

**amending Regulation (EEC, Euratom, ECSC) No 260/68 laying down  
the conditions and procedure for applying the tax for the benefit of the  
European Communities**

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(presented by the Commission)



## EXPLANATORY MEMORANDUM

The aim of the two proposals for Regulations attached is to extend the scope of the provisions for applying the tax for the benefit of the European Communities to the officials and temporary staff affected by the special termination-of-service measures introduced as a result of the accession of Austria, Sweden and Finland and to add them to the categories of official and other servant of the European Communities to whom the provisions of the second paragraph of Article 13 of the Protocol on the Privileges and Immunities of the Communities apply.

The proposed amendments to Regulation (EEC, Euratom, ECSC) No 260/68 and Regulation (Euratom, ECSC, EEC) 549/69 are identical to those made on the occasion of the adoption of previous regulations introducing special measures to terminate the service of officials and temporary staff of the European Communities.

Both Regulations will apply from the date on which the termination-of-service measures referred to above enter into force.

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Proposal for a

COUNCIL REGULATION (EC, EURATOM, ECSC)

96/0214 (CNS)

amending Regulation (Euratom, ECSC, EEC) No 549/69  
determining the categories of officials and other servants  
of the European Communities to whom the provisions of Article 12,  
the second paragraph of Article 13 and Article 14 of  
the Protocol on the Privileges and Immunities of the Communities apply

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing a Single Council and a Single Commission of the European Communities, and in particular the first paragraph of Article 28 thereof,

Having regard to the Protocol on the Privileges and Immunities of the European Communities, and in particular Articles 16 and 22 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,<sup>1</sup>

Having regard to the opinion of the Court of Justice,<sup>2</sup>

Having regard to the opinion of the Court of Auditors,<sup>3</sup>

Whereas Council Regulation (Euratom, ECSC, EEC) No 549/69,<sup>4</sup> as last amended by Regulation (ECSC, EEC, Euratom) No 3520/85,<sup>5</sup> should be amended in order to take account of the following Regulations:

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<sup>1</sup> OJ No

<sup>2</sup> OJ No

<sup>3</sup> OJ No

<sup>4</sup> OJ No L 74, 27.3.1969, p. 1.

<sup>5</sup> OJ No L 335, 13.12.1985, p. 60.

- Council Regulation (EC, Euratom, ECSC) No 2688/95 of 17.11.1995 introducing special measures to terminate the service of officials of the European Communities as a result of the accession of Austria, Sweden and Finland,<sup>6</sup>

- Council Regulation (EC, Euratom, ECSC) No 2689/95 of 17.11.1995 introducing special measures to terminate the service of temporary staff of the European Communities,<sup>7</sup>

**HAS ADOPTED THIS REGULATION:**

Article 1

The following subparagraphs are added to Article 2 of Regulation (Euratom, ECSC, EEC) No 549/69:

- "(n) those entitled to the allowance provided for in the event of termination of service under Article 4 of Regulation (EC, Euratom, ECSC) No 2688/95,
- (o) those entitled to the allowance provided for in the event of termination of service under Article 4 of Regulation (EC, Euratom, ECSC) No 2689/95".

Article 2

This Regulation shall enter into force on the day following its publication in the Official Journal of the European Communities.

It shall apply from the date on which the respective Regulations referred to in subparagraphs (n) and (o) of Article 1 enter into force.

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<sup>6</sup> OJ No L 280, 23.11.1995, p. 1.

<sup>7</sup> OJ No L 280, 23.11.1995, p. 4.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Council

The President

Proposal for a

COUNCIL REGULATION (EEC, EURATOM, ECSC)

96/0215 (CNS)

amending Regulation (EEC, Euratom, ECSC) No 260/68 laying down  
the conditions and procedure for applying the tax for the benefit of the  
European Communities

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing a Single Council and a Single Commission of  
the European Communities,

Having regard to the Protocol on the Privileges and Immunities of the European  
Communities, and in particular Article 13 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,<sup>1</sup>

Having regard to the opinion of the Court of Justice,<sup>2</sup>

Having regard to the opinion of the Court of Auditors,<sup>3</sup>

Whereas Council Regulation (EEC, Euratom, ECSC) No 260/68,<sup>4</sup> as last amended by  
Regulation (ECSC, EEC, Euratom) No 3519/85,<sup>5</sup> should be amended in order to take  
account of the following Regulations:

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<sup>1</sup> OJ No

<sup>2</sup> OJ No

<sup>3</sup> OJ No

<sup>4</sup> OJ No L 56, 4.3.1968, p. 8.

<sup>5</sup> OJ No L 335, 13.12.1985, p. 59.

- Council Regulation (EC, Euratom, ECSC) No 2688/95 of 17.11.1995 introducing special measures to terminate the service of officials of the European Communities as a result of the accession of Austria, Sweden and Finland,<sup>6</sup>

- Council Regulation (EC, Euratom, ECSC) No 2689/95 of 17.11.1995 introducing special measures to terminate the service of temporary staff of the European Communities,<sup>7</sup>

**HAS ADOPTED THIS REGULATION:**

Article 1

The following fourteenth and fifteenth indents are added to Article 2 of Regulation (EEC, Euratom, ECSC) No 260/68:

- "- those entitled to the allowance for termination of service under Article 4 of Regulation (EC, Euratom, ECSC) No 2688/95,
- those entitled to the allowance for termination of service under Article 4 of Regulation (EC, Euratom, ECSC) No 2689/95."

Article 2

This Regulation shall enter into force on the day following its publication in the Official Journal of the European Communities.

It shall apply from the date on which the respective Regulations referred to in the two indents of Article 1 enter into force.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

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<sup>6</sup> OJ No L 280, 23.11.1995, p.1.

<sup>7</sup> OJ No L 280, 23.11.1995, p. 4.



Done at Brussels,

For the Council

The President

## FINANCIAL STATEMENT

### 1 TITLE OF OPERATION

Council Regulation (ECSC, EC, Euratom) No ... amending Council Regulation (Euratom, ECSC, EEC) No 549/69 determining the categories of officials and other servants of the European Communities to whom the provisions of Article 12, the second paragraph of Article 13 and Article 14 of the Protocol on the Privileges and Immunities of the Communities apply.

### 2 BUDGET HEADINGS INVOLVED

General budget of the European Union

Section I: Parliament, Revenue, Chapter 40 Deductions from staff remuneration

Article 400 Proceeds from taxation on the salaries, wages and allowances of officials and other servants

Article 401 Staff contributions to the pension scheme

General budget of the European Union

Section I: Parliament, Expenditure, Chapter 12 Allowances and various contributions in connection with the termination of service

Article 121 Allowances for staff assigned non-active status, retired in the interests of the service or dismissed

Item 1217 Allowances for staff whose service is terminated (Regulations (EC, Euratom, ECSC) No 2688/95 and (EC, Euratom, ECSC) No 2689/95).

### **3 LEGAL BASIS**

Council Regulations (EC, Euratom, ECSC) No 2688/95 and (EC, Euratom, ECSC) No 2689/95.

### **4 DESCRIPTION OF OPERATION**

#### **4.1 General objective**

Extension of the provisions of Article 2 of Council Regulation (Euratom, ECSC, EEC) No 549/69 to the categories of staff covered by Council Regulations (EC, Euratom, ECSC) No 2688/95 and (EC, Euratom, ECSC) No 2689/95.

N.B. Article 2 lists the categories of staff to whom the provisions of the second paragraph of Article 13 of the Protocol on the Privileges and Immunities of the Communities apply. That article of the Protocol provides that "Officials and other servants of the Communities shall be liable to a tax for the benefit of the Communities on salaries, wages and emoluments paid to them by the Communities. They shall be exempt from national taxes on salaries, wages and emoluments paid to them by the Communities."

#### **4.2 Period covered and arrangements for renewal or extension**

Unlimited period

### **5 CLASSIFICATION OF EXPENDITURE OR REVENUE**

#### **5.1 Compulsory expenditure**

#### **5.2 Non-differentiated appropriations**

**5.3 Type of revenue involved**

Various Community taxes, charges and dues.

**6 TYPE OF EXPENDITURE OR REVENUE**

- 100% subsidy
- Will the proposed operation cause any change in the level of revenue?  
**YES**
- If so, what sort of change and what type of revenue is involved?

Type of revenue involved: see 5.3 above.

Increase in revenue:

+ ECU 2.8 million between 1996 and 2000 for Article 400: Proceeds from taxation on the salaries, wages and allowances of officials and other servants

+ ECU 1.5 million between 1996 and 2000 for Article 401: Staff contributions to the pension scheme.

(See the attached calculations from the European Parliament's budget division)

**7 FINANCIAL IMPACT                    NOT APPLICABLE**

- 7.1 Method of calculating the total cost of the operation (relation between individual costs and total cost)
- 7.2 Itemized breakdown of costs
- 7.3 Schedule of commitment and payment appropriations

**8 FRAUD PREVENTION MEASURES NOT APPLICABLE**

**9 ELEMENTS OF COST-EFFECTIVENESS ANALYSIS NOT APPLICABLE**

9.1 Specific and quantified objectives; target population

9.2 Grounds for the operation

9.3 Monitoring and evaluation of the operation

## FINANCIAL STATEMENT

### 1 TITLE OF OPERATION

Council Regulation (ECSC, EC, Euratom) No ... amending Council Regulation (EEC, Euratom, ECSC) No 260/68 laying down the conditions and procedure for applying the tax for the benefit of the European Communities.

### 2 BUDGET HEADINGS INVOLVED

General budget of the European Union

Section I: Parliament, Revenue, Chapter 40 Deductions from staff remuneration

Article 400 Proceeds from taxation on the salaries, wages and allowances of officials and other servants

Article 401 Staff contributions to the pension scheme

General budget of the European Union

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Item 1217 Allowances for staff whose service is terminated (Regulations (EC, Euratom, ECSC) No 2688/95 and (EC, Euratom, ECSC) No 2689/95).

### **3 LEGAL BASIS**

Council Regulations (EC, Euratom, ECSC) No 2688/95 and (EC, Euratom, ECSC) No 2689/95.

### **4 DESCRIPTION OF OPERATION**

#### **4.1 General objective**

Extension of the provisions of Article 2 of Council Regulation (EEC, Euratom, ECSC) No 260/68 to the categories of staff covered by Council Regulations (EC, Euratom, ECSC) No 2688/95 and (EC, Euratom, ECSC) No 2689/95.

N.B. Article 2 lists the categories of staff liable to Community tax.

#### **4.2 Period covered and arrangements for renewal or extension**

Unlimited period

### **5 CLASSIFICATION OF EXPENDITURE OR REVENUE**

#### **5.1 Compulsory expenditure**

#### **5.2 Non-differentiated appropriations**

#### **5.3 Type of revenue involved**

Various Community taxes, charges and dues.

**6 TYPE OF EXPENDITURE OR REVENUE**

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COM(96) 400 final

# DOCUMENTS

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Catalogue number : CB-CO-96-394-EN-C

ISBN 92-78-07644-9

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Office for Official Publications of the European Communities

L-2985 Luxembourg