

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(83) 101 final

Brussels, 1 March 1983

Amended

Proposal for a

COUNCIL REGULATION (EEC)

amending and extending the term of validity of Regulation (EEC, Euratom, ECSC)  
No 2892/77 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

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(submitted to the Council by the Commission in accordance with  
Article 149, indent 2 of the EEC Treaty and Article 119,  
indent 2 of the Euratom Treaty)

COM(83) 101 final

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COMMUNICATION FROM THE COMMISSION TO THE COUNCIL

On 17 December 1982 European Parliament gave a favourable opinion<sup>1</sup> on the proposal for a Council Regulation amending and extending the term of validity of Council Regulation (EEC, Euratom, ECSC) No 2892/77 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 which had been sent to the Council on 16 July 1982<sup>2</sup>.

Parliament also adopted three amendments to the Commission proposal. The Commission is prepared to incorporate in its proposal the amendment to:

- Article 10b, which seeks to give the Commission greater scope for taking steps to improve the collection of Community own resources;
- Article 14, which provides for a report on the operation of the amended regulation.

However, the Commission considers that Parliament's proposal to amend Article 13 concerning the decision-making procedure is premature at this juncture and should be re-examined when a definitive regulation is considered.

Pursuant to Article 149 of the EEC Treaty and Article 119 of the Euratom Treaty, the Commission is hereby amending the proposal for a Regulation which it sent to the Council on 16 July 1982 by making the amendments annexed to this communication.

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<sup>1</sup> OJ C 13, 17 January 1983

<sup>2</sup> OJ C 200, 4 August 1982

ANNEX

Proposal for a Council Regulation amending and extending the term of validity of Regulation (EEC, Euratom, ECSC) No 2892/77 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.

Amendments to the proposal to the Council for a Regulation of 1 July 1982 (OJ C 200, 4 August 1982) are underlined.)

- The text of Article 10b is replaced by:

1. The corrections to be made to the summary accounts for previous years referred to in Article 10(1) shall be made by the Commission on the basis of data provided by itself or by the Member States.

If the Member State concerned does not agree, the Commission shall, after re-examining the matter, take whatever measures it considers necessary for the correct implementation of this Regulation.

The corrections shall be incorporated in a summary estimate adopted on 30 June.

2. No further corrections may be made to the annual summary account referred to in Article 10(1) after three years have elapsed from the end of a given financial year, unless they concern points previously notified either by the Commission or by the Member State concerned."

- The text of Article 14 is replaced by:

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

It shall apply from 1 January 1983 for a transitional period expiring on 31 December 1985.

By 31 December 1984, the Commission shall submit a report on the application of this Regulation, together with proposals for a uniform method of calculation for the determination of the basis for levying VAT own resources. In so doing it shall take account of any differences in the administrative burdens on taxable persons and public control bodies.

The Council, acting unanimously on a proposal from the Commission, shall adopt, before 30 June 1985, the provisions relating to the definitive uniform system for levying VAT resources and the detailed rules for implementing this system."

## II

*(Preparatory Acts)*

## COMMISSION

**Amendment to the proposal for a Council Regulation, amending and extending the term of validity of Regulation (EEC, Euratom, ECSC) No 2892/77 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 <sup>(1)</sup>**

*(Submitted by the Commission to the Council in accordance with Article 149, indent 2, of the EEC Treaty and Article 119, indent 2, of the Euratom Treaty on 28 February 1983)*

On 17 December 1982, the European Parliament gave a favourable opinion <sup>(2)</sup> on the proposal for a Council Regulation amending and extending the term of validity of Council Regulation (EEC, Euratom, ECSC) No 2892/77 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 which had been sent to the Council on 16 July 1982 <sup>(1)</sup>.

Parliament also adopted three amendments to the Commission proposal. The Commission is prepared to incorporate in its proposal the amendment to:

- Article 10b, which seeks to give the Commission greater scope for taking steps to improve the collection of Community own resources,

- Article 14, which provides for a report on the operation of the amended Regulation.

However, the Commission considers that Parliament's proposal to amend Article 13 concerning the decision-making procedure is premature at this juncture and should be re-examined when a definitive Regulation is considered.

Pursuant to Article 149 of the EEC Treaty and Article 119 of the Euratom Treaty, the Commission is hereby amending the proposal for a Regulation which it sent to the Council on 16 July 1982 by making the amendments annexed to this communication.

<sup>(1)</sup> OJ No C 200, 4. 8. 1982, p. 12.

<sup>(2)</sup> OJ No C 13, 17. 1. 1983.



## ANNEX

**Proposal for a Council Regulation amending and extending the term of validity of Regulation (EEC, Euratom, ESCS) No 2892/77 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**

*(Amendments to the proposal to the Council for a Regulation of 16 July 1982 (OJ No C 200, 4. 8. 1982) are in italic)*

— The text of Article 10b is replaced by:

'1. The corrections *to be made to the summary accounts for previous years referred to in Article 10 (1) shall be made by the Commission on the basis of data provided by itself or by the Member States.*

*If the Member State concerned does not agree, the Commission shall, after re-examining the matter, take whatever measures it considers necessary for the correct implementation of this Regulation.*

The corrections shall be incorporated in a summary estimate adopted on 30 June.

2. No further corrections may be made to the annual summary account referred to in Article 10 (1) after three years have elapsed from the end of a given financial year, unless they concern points previously notified either by the Commission or by the Member State concerned.'

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

It shall apply from 1 January 1983 for a transitional period expiring on 31 December 1985.

*By 31 December 1984, the Commission shall submit a report on the application of this Regulation, together with proposals for a uniform method of calculation for the determination of the basis for levying VAT own resources. In so doing it shall take account of any differences in the administrative burdens on taxable persons and public control bodies.*

The Council, acting unanimously on a proposal from the Commission, shall adopt, before 30 June 1985, the provisions relating to the definitive uniform system for levying VAT resources and the detailed rules for implementing this system.'

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## THE COMMUNITY LEGAL ORDER

Jean-Victor LOUIS

The European Communities are not simply a forum of discussion and negotiation between States. Their institutional structure, far more complex and original than that of traditional international organizations, has given birth to a vast quantity of legislation, most of which can be relied upon directly before national courts. The Court of Justice of the three Communities is faced with a workload increasing year by year in its efforts both to clarify the interpretation of Community law for the benefit of national courts and to resolve disputes between the institutions and individuals or Member States. In short, the Communities constitute a unique legal order with a highly complex structure, which penetrates further every day into economic and social reality in the Member States, yet still remains largely unrecognized.

This work on 'The Community legal order' from the pen of Professor Jean-Victor Louis of the Free University of Brussels, published by the Commission of the European Communities, is designed to enable the reader, with very little expenditure of time, to familiarize himself with the main characteristics of this system. It is written in a form easily understood by the layman, but its precise information and critical approach make it equally suitable for use by lawyers as a work of reference.

Jean-Victor Louis — Born 10 January 1938 — Agrégé in international law, Brussels University (ULB), 1969 — Lecturer in Community law, ULB — Former Director and Research Director, European Studies Department, ULB — Director of the Cahiers de Droit Européen — Head of the Legal Department, Banque Nationale de Belgique — Author of 'Les règlements de la Communauté économique européenne' and, with others, of 'Le droit de la Communauté économique européenne', ed. Jacques Mégret (nine volumes published).

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