

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(87) 395 final

Brussels, 10 August 1987

Proposal for a  
COUNCIL REGULATION (Euratom, ECSC, EEC)  
introducing a temporary exception from Regulation No 2891/77 implementing  
the Decision of 21 April 1970 on the replacement of financial  
contributions from Member States by the Communities'  
own resources

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(presented by the Commission)



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EXPLANATORY MEMORANDUM

Article 5 of the Decision of 7 May 1985 on the Communities' system of own resources<sup>1</sup> provides for 10% of the own resources paid over to the Commission, other than those accruing from VAT, to be refunded to the Member States to cover collection costs. Under Article 9(2) of Council Regulation No 2891/77<sup>2</sup> these refunds have to be made within thirty days following notification of the monthly payments of own resources.

In draft supplementary and amending budget No 1/87 the Council decided to defer payment of 400 million ECU until the beginning of 1988, this being the amount of the flat-rate refunds of collection costs which will not be paid to the Member States from August 1987.

The present proposed amendment to Regulation No 2891/77 gives effect to the Council's decision.

The Commission considers that the 400 million ECU in question should be entered in a new heading in the 1988 budget in order to illustrate clearly the application of the provision that specific appropriations for this amount must be authorized.

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<sup>1</sup> OJ L 128, 14.5.1985, p.15.

<sup>2</sup> OJ L 336, 27.12.1977, p.1.



Proposal for a Council Regulation introducing a temporary exception from Regulation (EEC, Euratom, ECSC) No 2891/77 implementing the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources

COM(87) 395 final

(Submitted by the Commission to the Council on 24 August 1987)

(87/C 241/04)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78h thereof,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 209 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 183 thereof,

Having regard to Council Decision 85/257/EEC, Euratom of 7 May 1985 on the Communities' system of own resources <sup>(1)</sup>, and in particular Article 7 (2) thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Having regard to the opinion of the Court of Auditors,

Whereas the shortfall in traditional own resources in 1987 cannot be offset by own resources accruing from

value added tax since the maximum rate of mobilization, set at 1,4 % by Decision 85/257/EEC, has already been reached; whereas expenditure must therefore be reduced in 1987;

Whereas expenditure could be reduced by deferring the refunds provided for in Article 9 (2) of Council Regulation (EEC, Euratom, ECSC) No 2891/77 <sup>(2)</sup>,

HAS ADOPTED THIS REGULATION:

*Article 1*

The following subparagraph is hereby added to Article 9 (2) of Regulation (EEC, Euratom, ECSC) No 2891/77:

'However, refunds totalling 400 million ECU in respect of the own resources established in June, July, August, September and October 1987 shall be made at the beginning of the 1988 financial year from the relevant appropriations.'

*Article 2*

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

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

<sup>(1)</sup> OJ No L 128, 14. 5. 1985, p. 15.

<sup>(2)</sup> OJ No L 336, 27. 12. 1977, p. 1.

