

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

(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)

COMMUNICATION FROM THE COMMISSION TO THE COUNCIL

On 17 December 1982 European Parliament gave a favourable opinion¹ 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 1982².

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.

¹OJ C 13, 17 January 1983

²OJ C 200, 4 August 1982

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 10 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 of levying VAT resources and the detailed rules for implementing this system."