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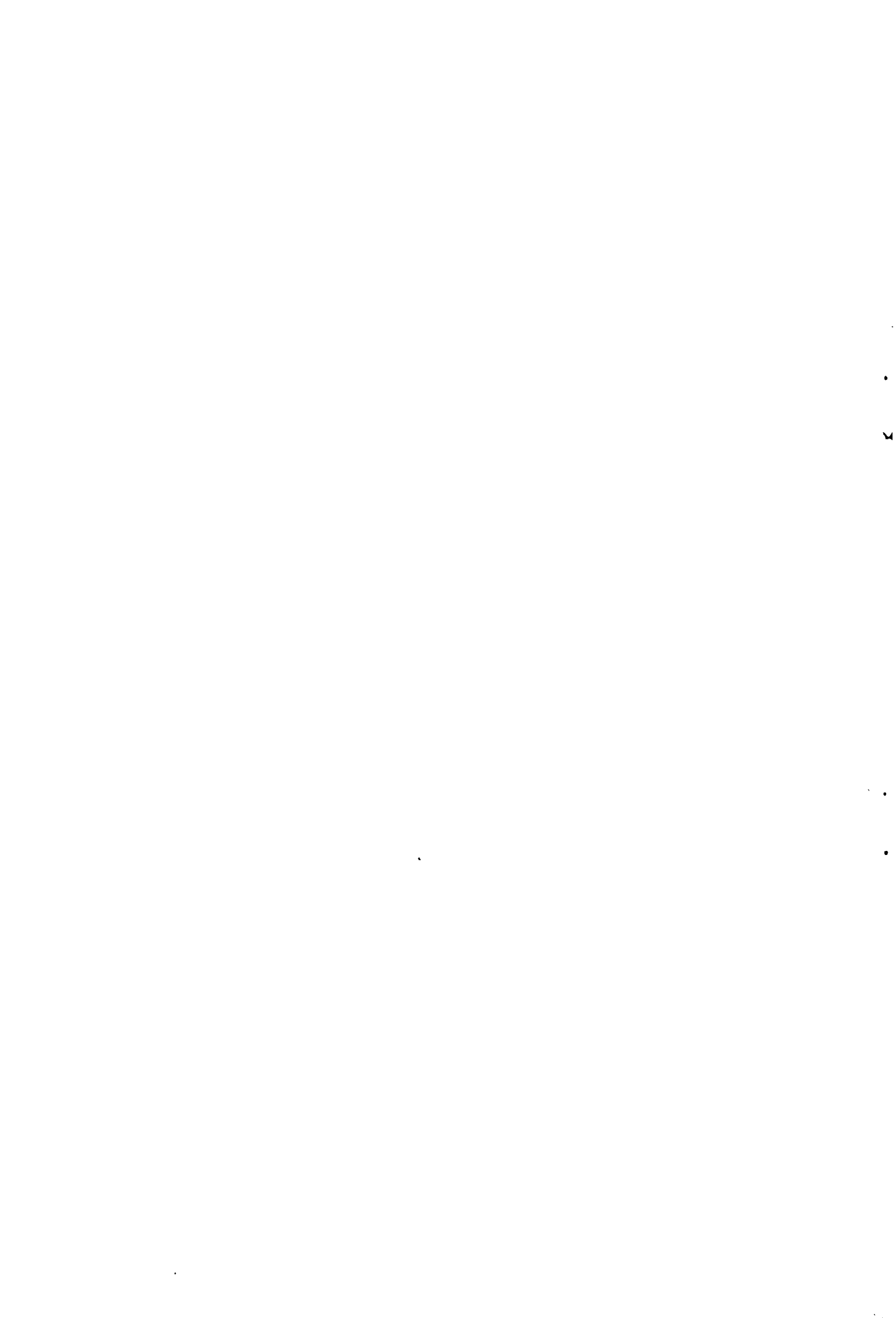
DOCUMENT 1-321/82

REPORT

drawn up on behalf of the Committee on Budgets

on the proposal from the Commission of the European Communities to the Council (Doc. 1-1005/81 - COM(82) 1 final) for a regulation 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

Rapporteur: Mr S. LEGA



On 9 February 1982 the President of the Council of the European Communities consulted the European Parliament, on the proposal for a regulation amending Regulation (ECSC, EEC, Euratom) 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 President of the European Parliament referred this proposal to the Committee on Budgets as the committee responsible and to the Legal Affairs Committee for its opinion in accordance with Parliament's decision of 17 February 1982.

Mr Lega, as rapporteur on matters relating to the Staff Regulations, presented a draft report to the Committee on Budgets on 27 May 1982.

At the same meeting the Committee on Budgets unanimously adopted the proposal for a regulation and related motion for a resolution.

The following took part in the vote: Mr Lange, chairman; Mr Notenboom, vice-chairman; Mr Adam (deputizing for Mr Arndt), Mr Baillet, Mr Boserup, Mr Cluskey, Mr Georgiadis, Mrs Hoff, Mr Newton Dunn, Mr Orlandi, Mr Price, Mr Protopapadakis, Mrs Pruvot (deputizing for Mr Louwes) Mr Ryan, Mr Saby, Mr Konrad Schön, Mr Simmonds and Mr Simmonet.

The opinion of the Legal Affairs Committee is attached.

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The Committee on Budgets hereby submits to the European Parliament the following motion for a resolution together with explanatory statement:

MOTION FOR A RESOLUTION

closing the procedure for consultation of the European Parliament on the proposal from the Commission of the European Communities to the Council for a regulation 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 European Parliament,

- having regard to the proposal from the Commission to the Council (COM(82) 1 final),
 - having been consulted by the Council, (Doc. 1-1005/81),
 - having regard to the report of the Committee on Budgets and the opinion of the Legal Affairs Committee, (Doc. 1-321/82),
1. Approves the proposal for a regulation which, in pursuance of Articles 12, 13 and 14 of the Protocol on the Privileges and Immunities of the Communities, exempts from national taxation the allowances granted to officials in the event of termination of their service with the Community in consequence of the accession of Greece in accordance with the regulations adopted on the subject in 1968, when the executives merged, and in 1973, when the Community was first enlarged.

EXPLANATORY STATEMENT

Introduction

1. On 10 April 1981 the European Parliament delivered its opinion on the proposal for a regulation introducing special and temporary measures for the termination of service of officials of the European Communities in consequence of the accession of new Member States (Greece).

Parliament endorsed the proposal although it tabled amendments to it which were adopted by the Commission. The text adopted first by Parliament and then by the Commission limited the number of officials whose service could be terminated in consequence of the accession of Greece to a maximum of 25 in grade A 3.

Scope of the present proposal

2. The proposal now before Parliament is needed to implement the one mentioned above.

Its main purpose is to confirm that the allowance granted to officials whose service is terminated following the accession of Greece is exempt from national taxation.

Opinion of the rapporteur

3. In the rapporteur's view this proposal for a regulation is to be welcomed, especially as it incorporates the principle of exempting the termination of service allowance from national taxation adopted by the Council in 1968, when the executives of the three Communities merged, and in 1973, when the Community was first enlarged.

Moreover, as the Commission states in its explanatory memorandum, 'the allowance is an emolument within the meaning of Article 13 of the Protocol on the Privileges and Immunities of the European Communities and is therefore liable to Community tax and exempt from national taxes'.

OPINION

of the Legal Affairs Committee

Draftsman: Mr A. TYRRELL

On 26 February 1982 the Legal Affairs Committee appointed Mr TYRRELL draftsman.

It considered the draft opinion at its meeting of 30 and 31 March 1982 and adopted it unanimously.

The following took part in the vote: Mrs Veil, Chairman; Mr Chambeiron, vice-chairman; Mr Tyrrell, draftsman; Mr Alber (deputising for Mr Goppel), Mr Dalziel, Mr D'Angelosante, Mr De Gucht (deputising for Mr Visentini), Mr Ephremidis (deputising for Mrs Cinciari Rodano), Mr Ferri, Mr Geurtsen, Mr Janssen van Raay, Mrs Macciocchi, Mr Megahy, Mr Poniridis, Mr Prout and Mr Sieglerschmidt.

The present proposal seeks to amend Regulation (Euratom, ECSC, EEC) No. 549/69¹ in order that the allowance which would be paid to officials affected by the proposed Regulation¹ on the termination of service of officials of the European Communities in consequence of the accession of new Member States, when it is adopted, will be classified as an emolument within the meaning of Article 13(1) of the Protocol on the Privileges and Immunities of the European Communities. Such an emolument would be subject to Community tax and exempt from national taxes.

The Legal Affairs Committee has already considered in some depth the substantive issues raised by the proposal for a regulation under which the allowance would be paid². It takes the view that the present proposed regulation would be no more than consequential on the earlier regulation when it is adopted, and approves the classification of this allowance as an emolument subject only to Community tax; in this way the interests of the protection of the independence of Community officials is best served.

Subject to its earlier observations on the allowance³, the Legal Affairs Committee approves the present proposal.

¹Doc. 1-369/80

²Doc. 1-87/81/Ann.

³See Doc. 1-87/81/Ann., paragraphs 27 and 28 (F).

Opinion of the Legal Affairs Committee

4. The opinion of the Legal Affairs Committee, which is annexed to this report, is exactly that of the rapporteur.