

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(82) 835 final

Brussels, 16 December 1982

Amendment of the proposal for a Council Regulation (EEC)  
introducing a tax on catches of salmon in the Baltic Sea by Community  
vessels

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(Presented by the Commission to the Council pursuant to the  
second paragraph of Article 149 of the EEC Treaty)

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EXPLANATORY MEMORANDUM

1. On 11 October 1979 the Commission submitted a proposal to the Council on the charging by the Community of a fee for licences authorizing Community vessels to fish in the Swedish fishing zone.

In view of Parliament's Opinion, the Commission withdrew the proposal on 13 October 1980 and replaced it with a proposal on the introduction of a tax on catches of salmon in the Baltic Sea by Community vessels (doc. COM (80) 558 final of 6 October 1980).

Parliament endorsed this at the sitting of 19 December 1980.

The Court of Auditors gave its Opinion on 22 December 1980 (doc. SG (81) A/235 of 12 January 1981). It suggested inter alia that the booking of this entry as "miscellaneous revenue" in the Community budget should be made under a special budgetary heading which would be established under a new title.

2. The Commission took into account the Court's suggestions when it submitted the preliminary draft 1982 budget to the budgetary authority, and therefore assigned the item to the Title "Miscellaneous Community taxes, levies and dues", the revenue to be recorded under Article 410.

The Council made only a token entry against this Article in its draft budget, noting that the Commission's proposal of 6 October 1980 (COM (80) 558 final) involved the introduction of a charge within the meaning of the second paragraph of Article 2 of the Decision of 21 April 1970, which entailed recourse to the procedure laid down in Article 201 of the Treaty of Rome.

3. However, the Commission, having consulted the Legal Service, maintains its position and feels that the tax on catches of salmon has features of a non-fiscal nature and therefore comes into the category of "Other revenue". The "parafiscal" nature of the tax is brought out by the amendment of the third recital.

4. This proposed amendment includes a few other alterations to the proposal for a Regulation introducing a tax on catches of salmon in the Baltic Sea by Community vessels (doc. COM (80) 558 final of 6 October 1980), taking into account the abovementioned Opinion of the Court of Auditors.

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1. The first recital shall be replaced by the following :

"Whereas the Council has concluded by Regulation (EEC) No. 2210/80 of 27 June 1980 the Agreement between the European Economic Community and the Government of Sweden relating to certain measures intended to promote the reproduction of salmon in the Baltic Sea (2);"

2. The third recital shall be replaced by the following :

"Whereas it is fair that all fishermen benefiting from the additional fishing opportunities provided by this Agreement should bear part of the cost entailed by these measures, proportionately to the catches made, through a tax levied on salmon landings on behalf of the Community, and intended to offset in part the Community's financial contribution towards the cost of measures implemented by Sweden,"

3. Article 1 shall be replaced by the following :

"Article 1

1. A tax is hereby introduced on catches of salmon in the Baltic Sea by fishing vessels flying the flag of a Member State or registered in a Member State.

2. The tax shall be paid by the owner of the fishing vessel to the competent authorities of the Member State whose flag the vessel is flying or in which the vessel is registered. Member States shall take appropriate measures for collecting the tax and for dealing with cases of failure to pay the tax.

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(2) O.J. n° L 226, 29.8.80, p. 7

3. The tax shall be paid at the time of landing.
  4. Quantities landed outside Community territory or in another Member State than the one referred to in paragraph 2 shall be declared after each voyage by the skipper of the fishing vessel to the Member State whose flag his vessel is flying or in which his vessel is registered. The tax shall be paid not later than 15 days after the voyage.
  5. The amount of the tax shall be fixed in ECU per kg each year, before 31 December for the coming year, by the Council acting by a qualified majority on a proposal from the Commission.
  6. The amount of tax, in national currencies, shall be the equivalent of the amount of tax fixed in ECU calculated by using the representative rate applicable on the first day of the year for which the tax has been fixed.
  7. The tax shall be fixed at a level which ensures that the anticipated product of the tax in a given year constitutes 50-75 % of the Community's financial contribution laid down for that year under the Agreement between the Community and Sweden on the reproduction of salmon in the Baltic Sea.
  8. The Member States shall, within 30 days following the end of each quarter, pay over to the Commission the amounts collected during that quarter."
4. The date "1 January 1981" in Article 2 shall be replaced by "1 January 1983".