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Conformément au règlement (CEE, Euratom) n° 354/83 du Conseil du 1er février 1983 concernant l'ouverture au public des archives historiques de la Communauté économique européenne et de la Communauté européenne de l'énergie atomique (JO L 43 du 15.2.1983, p. 1), tel que modifié par le règlement (CE, Euratom) n° 1700/2003 du 22 septembre 2003 (JO L 243 du 27.9.2003, p. 1), ce dossier est ouvert au public. Le cas échéant, les documents classifiés présents dans ce dossier ont été déclassifiés conformément à l'article 5 dudit règlement.

In accordance with Council Regulation (EEC, Euratom) No 354/83 of 1 February 1983 concerning the opening to the public of the historical archives of the European Economic Community and the European Atomic Energy Community (OJ L 43, 15.2.1983, p. 1), as amended by Regulation (EC, Euratom) No 1700/2003 of 22 September 2003 (OJ L 243, 27.9.2003, p. 1), this file is open to the public. Where necessary, classified documents in this file have been declassified in conformity with Article 5 of the aforementioned regulation.

In Übereinstimmung mit der Verordnung (EWG, Euratom) Nr. 354/83 des Rates vom 1. Februar 1983 über die Freigabe der historischen Archive der Europäischen Wirtschaftsgemeinschaft und der Europäischen Atomgemeinschaft (ABl. L 43 vom 15.2.1983, S. 1), geändert durch die Verordnung (EG, Euratom) Nr. 1700/2003 vom 22. September 2003 (ABl. L 243 vom 27.9.2003, S. 1), ist diese Datei der Öffentlichkeit zugänglich. Soweit erforderlich, wurden die Verschlussachen in dieser Datei in Übereinstimmung mit Artikel 5 der genannten Verordnung freigegeben.

COMMISSION OF THE EUROPEAN COMMUNITIES

COM(77) 169 final

Brussels, 23 May 1977

Proposal for a COUNCIL REGULATION (EEC)

on the application of Decision of the
ACP-EEC Council of Ministers, on the arrangements
applicable to the staff of the Centre for Industrial
Development as regards taxation, social security
and jurisdiction

(submitted to the Council by the Commission)

COM(77) 169 final

EXPLANATION

At the Fiji meeting on 13th and 14th April 1977, the ACP-EEC Council of Ministers set up under the ACP-EEC Convention of Lomé agreed on a decision relating to the staff regulations for the personnel of the Industrial Development Centre (IDC) (established under the article 36 of the Convention) concerning fiscal, social and jurisdictional matters.

It is now necessary in accordance with article 74 § 3 of the Convention for this decision to be applied throughout the Community.

This is the reason for the proposed regulation which is attached.

PROPOSAL FOR A COUNCIL REGULATION (EEC)
ON THE APPLICATION OF DECISION OF THE ACP-EEC COUNCIL OF MINISTERS
ON THE ARRANGEMENTS APPLICABLE TO THE STAFF OF THE CENTRE FOR
INDUSTRIAL DEVELOPMENT AS REGARDS TAXATION, SOCIAL SECURITY AND JURISDICTION

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community
and in particular Article 235 thereof ;

Having regard to the proposal from the Commission ;

Having regard to the opinion of the European Parliament ¹⁾ ;

Whereas industrial cooperation with the ACP States is likely to contribute to the attainment of Community objectives in particular by contributing to the harmonious development of world trade and by strengthening the solidarity which binds Europe and the overseas countries ;

Whereas, therefore, provisions concerning industrial cooperation, including the setting up of a Centre for Industrial Development, are contained in the ACP-EEC Convention of Lomé ²⁾, signed on 28th February 1975, and hereinafter referred to as the Convention ;

Whereas steps should be taken to ensure the proper functioning of the Centre for Industrial Development ;

Whereas the ACP-EEC Council of Ministers, provided for by the Convention, has adopted, on the basis of Article 36 of the Convention, Decision n° of on the arrangements applicable to the staff of the Centre for Industrial Development as regards taxation, social security, and jurisdiction ;

Whereas it is necessary, in conformity with Article 74 paragraph 3 of the Convention, to take the measures required to implement this Decision within the Community ;

.... /

1) O.J. n°

2) O.J. n° L 25, 30.1.1976, p. 2.

Whereas the Treaty does not provide the necessary powers for this purpose ;

HAS ADOPTED THIS REGULATION :

Article 1

Decision n° 77 of the ACP-EEC Council of Ministers, annexed to this Regulation, shall apply within the Community.

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.

Done at

FOR THE COUNCIL,

The President.

DECISION NO /77 OF THE ACP-EEC COUNCIL OF MINISTERS

on the arrangements applicable to the staff
of the Centre for Industrial Development
as regards taxation, social security and jurisdiction

THE ACP-EEC Council of Ministers

Having regard to the Lomé Convention, and in particular Article 36
thereof,

Whereas steps should be taken to ensure the proper functioning of the Centre for Industrial Development and to determine the conditions under which Protocol No 5 to the Lomé Convention, on privileges and immunities, can be applied to certain staff of that Centre;

Whereas by its Decision No 2/76 of 14 July 1976 the ACP-EEC Council of Ministers laid down the Statutes and rules of operation of the Centre for Industrial Development and gave the Committee on Industrial Co-operation a mandate to adopt the conditions of employment of the staff; whereas those conditions of employment were adopted by the said Committee on

Whereas, as provided for in the said Protocol No 5, the staff of the Centre for Industrial Development shall enjoy the customary privileges, immunities and facilities in the territory of the Member States and of the ACP States, in particular, whilst carrying out their duties; whereas these privileges, immunities and facilities must be treated as comparable to those of similar institutions operating under like conditions,

HAS DECIDED AS FOLLOWS:

Article 1

The Director, the Deputy Director and the staff of the Centre for Industrial Development and, to the extent necessary, members of their families, shall, as regards social security schemes, be subject to the law of the State in whose territory the Centre has its headquarters, unless they opt for the application of the law of the State to whose law they were last subject or the law of the State of which they are nationals. However, this right of option may be exercised once only and must be exercised within the six months following the date of appointment; it shall take effect on the date of entry into service.

Article 2

1. The Director, the Deputy Director and the staff of the Centre for Industrial Development shall be liable to a tax for the benefit of the Centre on salaries, wages and emoluments paid by the Centre.

The conditions and procedures for applying this tax are laid down in the Annex. The Committee on Industrial Co-operation shall be empowered to amend that Annex if necessary.

2. Tax shall be collected by the Centre by means of deduction at source. The proceeds of the tax shall be entered as revenue in the budget of the Centre.
3. The persons referred to in paragraph 1 shall be exempt from national taxes on salaries, wages and emoluments paid by the Centre.

Article 3

1. In the event of a dispute between the Director, the Deputy Director or the staff of the Centre on the one hand and the Centre on the other, the dispute shall be brought to the attention of the Committee, which, with a view to seeking a solution, shall examine it in accordance with the arrangements and procedures which it shall lay down.

2. If the Committee is unable to reach a solution acceptable to the parties to the dispute within two months of its notification either party may initiate arbitration proceedings. To this end one party shall inform the other of the nomination of an arbitrator. The other party shall then be required to nominate a second arbitrator within one month. The two arbitrators shall choose a third arbitrator.
3. The decisions taken by the arbitration body shall be binding on the parties and, to the extent necessary, shall be rendered enforceable for the relevant authorities of the Member States of the Community or of the ACP States and for the institutions and bodies set up under the Convention.
4. The disputes referred to in paragraph 1 may not be subject to any other method of settlement.

Article 4

The ACP States, the Member States and the Community shall each take the measures necessary to implement this Decision.

Done at

For the Council of Ministers,
The President

Conditions and procedure for applying the tax for the benefit
of the Centre for Industrial Development

1. The Director, the Deputy Director and the staff of the Centre, excluding local staff, shall be liable to the tax for the benefit of the Centre referred to in Article 2 of the Decision.

The tax shall be payable each month on salaries and emoluments of any kind paid by the Centre to each person liable.

However, monies and allowances, whether lump sums or not, which represent compensation for expenses incurred in the performance of official duties, shall be excluded from the basic taxable amount.

2. Family allowances and social benefits shall be deducted from the basic taxable amount.

3. An abatement of 10% for occupational and personal expenses shall be made from the amount obtained by applying the preceding provisions.

An additional abatement equivalent to twice the amount of the allowance for a dependent child paid to the person liable shall be made for each child or person dependent on the person liable.

Sums paid by persons liable on account of the social legislation to which he is subject shall be deducted from the basic taxable amount

4. The tax shall be calculated on the taxable amount obtained by applying paragraph 3, disregarding any amount not exceeding Bfrs 803 and by applying the rate of:

8%	to amounts between Bfrs 803 and 14 178
10%	to amounts between Bfrs 14 179 and 19 528
12.50%	to amounts between Bfrs 19 529 and 22 380
15%	to amounts between Bfrs 22 381 and 25 413
17.50%	to amounts between Bfrs 22 414 and 28 265
20%	to amounts between Bfrs 28 266 and 31 030
22.50%	to amounts between Bfrs 31 031 and 33 883
25%	to amounts between Bfrs 33 884 and 36 648
27.50%	to amounts between Bfrs 36 649 and 39 500
30%	to amounts between Bfrs 39 501 and 42 265
32.50%	to amounts between Bfrs 42 266 and 45 118
35%	to amounts between Bfrs 45 119 and 47 883
40%	to amounts between Bfrs 47 884 and 50 735
45%	to amounts above Bfrs 50 735.

The amount of tax shall be rounded down to the lower unit.

5. By way of derogation from paragraphs 3 and 4, sums paid as compensation for overtime shall be taxed at the rate which, in the month preceding that of payment, was applied to the highest portion of the taxable amount of the employee's remuneration.

Payments made on account of termination of service shall be taxed, after applying the abatements laid down in the first two subparagraphs of paragraph 3, at a rate equal to two thirds of the ratio existing, at the time of last salary payment, between:

- the amount of tax payable and
- the basic taxable amount as defined in paragraphs 1, 2 and 3.

6. When the taxable payment covers a period of less than one month the rate of the tax shall be that which is applicable to the corresponding monthly payment.

When the taxable payment covers a period of more than one month the tax shall be calculated as if this payment had been spread evenly over the months to which it relates.

Corrective payments not related to the month during which they are paid shall be subject to the tax to which they would have been subject had they been made at the proper time.

7. The Committee on Industrial Co-operation shall adopt any necessary provisions concerning the application of the arrangements laid down in this Annex.

The Director of the Centre shall ensure that these arrangements are applied.

Where necessary he shall refer by analogy to the relevant arrangements applicable to officials of the European Communities and in particular to Council Regulation (EEC, Euratom, ECSC) No 260/68 of 29 February 1968.

STATEMENT TO BE RECORDED IN THE COUNCIL MINUTES
CONCERNING ARTICLE 2 OF THE DECISION

It is understood that any amendment by the Committee on Industrial Co-operation to the conditions and procedure for applying the tax referred to in that Article will be conditional upon an amendment to Regulation (EEC, Euratom, ECSC) No 260/68 of the Council of the European Communities.
