Application of Article 27 of the Sixth Council Directive of 17 May 1977 on value added tax (1)

(Authorization of a derogation requested by the United Kingdom to enable certain types of tax evasion to be prevented)

(85/369/EEC)

In a letter dated 15 March 1985 the United Kingdom Government notified the Commission, pursuant to the above provisions, of its intention to introduce, for a period of two years, a measure derogating from the Sixth Directive in order to prevent tax evasion by introducing a system for charging VAT in cases where the marketing structure of certain firms is based on the sale of their products to unregistered resellers.

The Commission informed the other Member States by letter on 12 April 1985 of the United Kingdom Government's intention.

Under the provisions of Article 27 (4) of the Sixth Directive the Council's decision shall be deemed to have been adopted if, within two months of the other Member States being informed as laid down in the previous paragraph, neither the Commission nor any Member State has requested that the matter be raised by the Council.

As neither the Commission nor any Member State has made such a request within the period specified, the Council's decision is deemed to have been adopted on 13 June 1985.

(1) OJ No L 145, 13. 6. 1977, p. 1.