COMMISSION OF THE EUROPEAN COMMUNITIES

COM(92) 498 final
Brussels, 30 November 1992

Proposals for

COUNCIL DECISIONS

authorizing the Kingdom of Denmark, the Federal Republic of Germany, Ireland, the Grand Duchy of Luxembourg, the Republic of Italy, the Kingdom of the Netherlands, the Kingdom of Spain and the United Kingdom to apply one of the particular measures in accordance with Article 22(12) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991

(presented by the Commission)

COMMISSION OF THE EUROPEAN COMMUNITIES

Proposal for a

COUNCIL DECISION

authorizing the United Kingdom to apply a particular measure in accordance with Article 22(12)(b) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991

(presented by the Commission)

EXPLANATORY MEMORANDUM

By letter received by the Commission on 22 May 1992, the United Kingdom Government submitted a request for the authorization of a particular measure based on Article 22(12) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] .

According to Article 22(6)(b), every taxable person who has supplied goods under the conditions laid down in Article 28c(A), and who is identified for purposes of value added tax in accordance with Article 22(1)(c), shall submit a recapitulative statement. The recapitulative statement shall be drawn up for each calendar quarter and shall specify the persons acquiring goods identified for purposes of value added tax to whom goods have been supplied under the conditions laid down in Article 28c(A). Article 28c(A) provides for the exemption of intra-Community supplies of goods.

Article 22(12) stipulates that, acting unanimously on a proposal from the Commission, the Council may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in Article 22(6)(b). Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community

(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22(12).

The particular measure that is the subject of the attached proposal for a Decision is of the form laid down in subparagraph (b) of Article 22(12), and is designed to simplify the administrative obligations of persons engaged in intra-Community trade after 1 January 1993, without jeopardizing the proper monitoring of intra-Community transactions.

The Commission therefore considers it appropriate for the United Kingdom to be authorized to apply the planned particular measure with effect from 1 January 1993 until 31 December 1996, the latter being the envisaged date of expiry of the transitional arrangements as specified in Article 28l of the amended Sixth Directive.

Proposal for a

COUNCIL DECISION

authorizing the United Kingdom to apply a particular measure in accordance with Article 22(12)(b) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991.

(presented by the Commission)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] , and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22(12) of the Sixth Directive, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations

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(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

laid down in paragraph 6(b) of Article 22; whereas Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22(12);

Whereas the United Kingdom, by letter received by the Commission on 22 May 1992, has requested authorization of a simplification measure which takes the form laid down in subparagraph (b) of Article 22(12);

Whereas the authorization will be temporary;

Whereas the particular measure will not effect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION :

Article 1

As provided for by Article 22(12) of the Sixth Council Directive 77/388/EEC, as amended by Council Directive 91/680/EEC, the United Kingdom is hereby authorized, with effect from 1 January 1993 until 31 December 1996, to introduce a particular measure in accordance with subparagraph (b) of Article 22(12), to simplify the obligations laid down in paragraph 6(b) of Article 22 regarding recapitulative statements.

Article 2

This Decision is addressed to the United Kingdom.

Done at Brussels, ... 1992.

For the Council
The President

COMMISSION OF THE EUROPEAN COMMUNITIES

Proposal for a

COUNCIL DECISION

authorizing the Kingdom of Denmark to apply particular measures in accordance with Article 22(12)(a) and (b) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991

(presented by the Commission)

EXPLANATORY MEMORANDUM

By letter received by the Commission on 24 June 1992, the Danish Government submitted a request for the authorization of particular measures based on Article 22(12) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] .

According to Article 22(6)(b), every taxable person who has supplied goods under the conditions laid down in Article 28c(A), and who is identified for purposes of value added tax in accordance with Article 22(1)(c), shall submit a recapitulative statement. The recapitulative statement shall be drawn up for each calendar quarter and shall specify the persons acquiring goods identified for purposes of value added tax to whom goods have been supplied under the conditions laid down in Article 28c(A). Article 28c(A) provides for the exemption of intra-Community supplies of goods.

Article 22(12) stipulates that, acting unanimously on a proposal from the Commission, the Council may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in Article 22(6)(b). Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in

(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

subparagraphs (a) and (b) of Article 22(12).

The particular measures that are the subject of the attached proposal for a Decision are of the form laid down in subparagraphs (a) and (b) of Article 22(12), and are designed to simplify the administrative obligations of persons engaged in intra-Community trade after 1 January 1993, without jeopardizing the proper monitoring of intra-Community transactions.

The Commission therefore considers it appropriate for the Kingdom of Denmark to be authorized to apply the planned particular measures with effect from 1 January 1993 until 31 December 1996, the latter being the envisaged date of expiry of the transitional arrangements as specified in Article 28l of the amended Sixth Directive.

Proposal for a

COUNCIL DECISION

authorizing the Kingdom of Denmark to apply particular measures in accordance with Article 22(12)(a) and (b) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991.

(presented by the Commission)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] , and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22(12) of the Sixth Directive, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations

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(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

laid down in paragraph 6(b) of Article 22; whereas Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22(12);

Whereas the Danish Government, by letter received by the Commission on 24 June 1992, has requested authorization of simplification measures which take the form laid down in subparagraphs (a) and (b) of Article 22(12);

Whereas the authorization will be temporary;

Whereas the particular measures will not effect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION :

Article 1

As provided for by Article 22(12) of the Sixth Council Directive 77/388/EEC, as amended by Council Directive 91/680/EEC, the Kingdom of Denmark is hereby authorized, with effect from 1 January 1993 until 31 December 1996, to introduce particular measures in accordance with subparagraphs (a) and (b) of Article 22(12), to simplify the obligations laid down in paragraph 6(b) of Article 22 regarding recapitulative statements.

Article 2

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, ... 1992.

For the Council
The President

COMMISSION OF THE EUROPEAN COMMUNITIES

Proposal for a

COUNCIL DECISION

authorizing the Federal Republic of Germany to apply a particular measure in accordance with Article 22(12)(b) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991

(presented by the Commission)

EXPLANATORY MEMORANDUM

By letter received by the Commission on 1 July 1992, the German Government submitted a request for the authorization of a particular measure based on Article 22(12) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] .

According to Article 22(6)(b), every taxable person who has supplied goods under the conditions laid down in Article 28c(A), and who is identified for purposes of value added tax in accordance with Article 22(1)(c), shall submit a recapitulative statement. The recapitulative statement shall be drawn up for each calendar quarter and shall specify the persons acquiring goods identified for purposes of value added tax to whom goods have been supplied under the conditions laid down in Article 28c(A). Article 28c(A) provides for the exemption of intra-Community supplies of goods.

Article 22(12) stipulates that, acting unanimously on a proposal from the Commission, the Council may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in Article 22(6)(b). Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in

(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

subparagraphs (a) and (b) of Article 22(12).

The particular measure that is the subject of the attached proposal for a Decision is of the form laid down in subparagraph (b) of Article 22(12), and is designed to simplify the administrative obligations of persons engaged in intra-Community trade after 1 January 1993, without jeopardizing the proper monitoring of intra-Community transactions.

The Commission therefore considers it appropriate for the Federal Republic of Germany to be authorized to apply the planned particular measure with effect from 1 January 1993 until 31 December 1996, the latter being the envisaged date of expiry of the transitional arrangements as specified in Article 281 of the amended Sixth Directive.

Proposal for a

COUNCIL DECISION

authorizing the Federal Republic of Germany to apply a particular measure in accordance with Article 22(12)(b) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991.

(presented by the Commission)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] , and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22(12) of the Sixth Directive, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations

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(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

laid down in paragraph 6(b) of Article 22; whereas Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22(12);

Whereas the German Government, by letter received by the Commission on 1 July 1992, has requested authorization of a simplification measure which takes the form laid down in subparagraph (b) of Article 22(12);

Whereas the authorization will be temporary;

Whereas the particular measure will not effect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION :

Article 1

As provided for by Article 22(12) of the Sixth Council Directive 77/388/EEC, as amended by Council Directive 91/680/EEC, the Federal Republic of Germany is hereby authorized, with effect from 1 January 1993 until 31 December 1996, to introduce a particular measure in accordance with subparagraph (b) of Article 22(12), to simplify the obligations laid down in paragraph 6(b) of Article 22 regarding recapitulative statements.

Article 2

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, ... 1992.

For the Council
The President

COMMISSION OF THE EUROPEAN COMMUNITIES

Proposal for a
COUNCIL DECISION

authorizing Ireland to apply particular measures in accordance with Article 22(12)(a) and (b) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991

(presented by the Commission)

EXPLANATORY MEMORANDUM

By letter received by the Commission on 23 July 1992, the Irish Government submitted a request for the authorization of particular measures based on Article 22(12) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] .

According to Article 22(6)(b), every taxable person who has supplied goods under the conditions laid down in Article 28c(A), and who is identified for purposes of value added tax in accordance with Article 22(1)(c), shall submit a recapitulative statement. The recapitulative statement shall be drawn up for each calendar quarter and shall specify the persons acquiring goods identified for purposes of value added tax to whom goods have been supplied under the conditions laid down in Article 28c(A). Article 28c(A) provides for the exemption of intra-Community supplies of goods.

Article 22(12) stipulates that, acting unanimously on a proposal from the Commission, the Council may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in Article 22(6)(b). Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in

(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

subparagraphs (a) and (b) of Article 22(12).

The particular measures that are the subject of the attached proposal for a Decision are of the form laid down in subparagraphs (a) and (b) of Article 22(12), and are designed to simplify the administrative obligations of persons engaged in intra-Community trade after 1 January 1993, without jeopardizing the proper monitoring of intra-Community transactions.

The Commission therefore considers it appropriate for Ireland to be authorized to apply the planned particular measures with effect from 1 January 1993 until 31 December 1996, the latter being the envisaged date of expiry of the transitional arrangements as specified in Article 28l of the amended Sixth Directive.

Proposal for a

COUNCIL DECISION

authorizing Ireland to apply particular measures in accordance with Article 22(12)(a) and (b) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991.

(presented by the Commission)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] , and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22(12) of the Sixth Directive, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations

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(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

laid down in paragraph 6(b) of Article 22; whereas Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22(12);

Whereas the Irish Government, by letter received by the Commission on 23 July 1992, has requested authorization of simplification measures which take the form laid down in subparagraphs (a) and (b) of Article 22(12);

Whereas the authorization will be temporary;

Whereas the particular measures will not effect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION :

Article 1

As provided for by Article 22(12) of the Sixth Council Directive 77/388/EEC, as amended by Council Directive 91/680/EEC, Ireland is hereby authorized, with effect from 1 January 1993 until 31 December 1996, to introduce particular measures in accordance with subparagraphs (a) and (b) of Article 22(12), to simplify the obligations laid down in paragraph 6(b) of Article 22 regarding recapitulative statements.

Article 2

This Decision is addressed to Ireland.

Done at Brussels, ... 1992.

For the Council
The President

COMMISSION OF THE EUROPEAN COMMUNITIES

Proposal for a
COUNCIL DECISION

authorizing the Grand Duchy of Luxembourg to apply particular measures in accordance with Article 22(12)(a) and (b) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991

(presented by the Commission)

EXPLANATORY MEMORANDUM

By letter received by the Commission on 29 July 1992, the Government of Luxembourg submitted a request for the authorization of particular measures based on Article 22(12) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] .

According to Article 22(6)(b), every taxable person who has supplied goods under the conditions laid down in Article 28c(A), and who is identified for purposes of value added tax in accordance with Article 22(1)(c), shall submit a recapitulative statement. The recapitulative statement shall be drawn up for each calendar quarter and shall specify the persons acquiring goods identified for purposes of value added tax to whom goods have been supplied under the conditions laid down in Article 28c(A). Article 28c(A) provides for the exemption of intra-Community supplies of goods.

Article 22(12) stipulates that, acting unanimously on a proposal from the Commission, the Council may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in Article 22(6)(b). Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community

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(2) O.J. No. L 376/1, 31.12.1991

transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22(12).

The particular measures that are the subject of the attached proposal for a Decision are of the form laid down in subparagraphs (a) and (b) of Article 22(12), and are designed to simplify the administrative obligations of persons engaged in intra-Community trade after 1 January 1993, without jeopardizing the proper monitoring of intra-Community transactions.

The Commission therefore considers it appropriate for the Grand Duchy of Luxembourg to be authorized to apply the planned particular measures with effect from 1 January 1993 until 31 December 1996, the latter being the envisaged date of expiry of the transitional arrangements as specified in Article 281 of the amended Sixth Directive.

Proposal for a

COUNCIL DECISION

authorizing the Grand Duchy of Luxembourg to apply particular measures in accordance with Article 22(12)(a) and (b) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991.

(presented by the Commission)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] , and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22(12) of the Sixth Directive, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations

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(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

laid down in paragraph 6(b) of Article 22; whereas Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22(12);

Whereas the Government of Luxembourg, by letter received by the Commission on 29 July 1992, has requested authorization of simplification measures which take the form laid down in subparagraphs (a) and (b) of Article 22(12);

Whereas the authorization will be temporary;

Whereas the particular measures will not effect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION :

Article 1

As provided for by Article 22(12) of the Sixth Council Directive 77/388/EEC, as amended by Council Directive 91/680/EEC, the Grand Duchy of Luxembourg is hereby authorized, with effect from 1 January 1993 until 31 December 1996, to introduce particular measures in accordance with subparagraphs (a) and (b) of Article 22(12), to simplify the obligations laid down in paragraph 6(b) of Article 22 regarding recapitulative statements.

Article 2

This Decision is addressed to the Grand Duchy of Luxembourg.

Done at Brussels, ... 1992.

For the Council
The President

COMMISSION OF THE EUROPEAN COMMUNITIES

Proposal for a
COUNCIL DECISION

authorizing the Italian Republic to apply a particular measure in accordance with Article 22(12)(a) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991

(presented by the Commission)

EXPLANATORY MEMORANDUM

By letter received by the Commission on 30 July 1992, the Italian Government submitted a request for the authorization of a particular measure based on Article 22(12) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] .

According to Article 22(6)(b), every taxable person who has supplied goods under the conditions laid down in Article 28c(A), and who is identified for purposes of value added tax in accordance with Article 22(1)(c), shall submit a recapitulative statement. The recapitulative statement shall be drawn up for each calendar quarter and shall specify the persons acquiring goods identified for purposes of value added tax to whom goods have been supplied under the conditions laid down in Article 28c(A). Article 28c(A) provides for the exemption of intra-Community supplies of goods.

Article 22(12) stipulates that, acting unanimously on a proposal from the Commission, the Council may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in Article 22(6)(b). Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in

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(2) O.J. No. L 376/1, 31.12.1991

subparagraphs (a) and (b) of Article 22(12).

The particular measure that is the subject of the attached proposal for a Decision is of the form laid down in subparagraph (a) of Article 22(12), and is designed to simplify the administrative obligations of persons engaged in intra-Community trade after 1 January 1993, without jeopardizing the proper monitoring of intra-Community transactions.

The Commission therefore considers it appropriate for the Italian Republic to be authorized to apply the planned particular measure with effect from 1 January 1993 until 31 December 1996, the latter being the envisaged date of expiry of the transitional arrangements as specified in Article 28l of the amended Sixth Directive.

Proposal for a

COUNCIL DECISION

authorizing the Italian Republic to apply a particular measure in accordance with Article 22(12)(a) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991.

(presented by the Commission)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] , and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22(12) of the Sixth Directive, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations

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(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

laid down in paragraph 6(b) of Article 22; whereas Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22(12);

Whereas the Italian Government, by letter received by the Commission on 30 July 1992, has requested authorization of a simplification measure which takes the form laid down in subparagraph (a) of Article 22(12);

Whereas the authorization will be temporary;

Whereas the particular measure will not effect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION :

Article 1

As provided for by Article 22(12) of the Sixth Council Directive 77/388/EEC, as amended by Council Directive 91/680/EEC, the Italian Republic is hereby authorized, with effect from 1 January 1993 until 31 December 1996, to introduce a particular measure in accordance with subparagraph (a) of Article 22(12), to simplify the obligations laid down in paragraph 6(b) of Article 22 regarding recapitulative statements.

Article 2

This Decision is addressed to the Italian Republic.

Done at Brussels, ... 1992.

For the Council
The President

COMMISSION OF THE EUROPEAN COMMUNITIES

Proposal for a
COUNCIL DECISION

authorizing the Kingdom of the Netherlands to apply particular measures in accordance with Article 22(12)(a) and (b) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991

(presented by the Commission)

EXPLANATORY MEMORANDUM

By letter received by the Commission on 4 August 1992, the Dutch Government submitted a request for the authorization of particular measures based on Article 22(12) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] .

According to Article 22(6)(b), every taxable person who has supplied goods under the conditions laid down in Article 28c(A), and who is identified for purposes of value added tax in accordance with Article 22(1)(c), shall submit a recapitulative statement. The recapitulative statement shall be drawn up for each calendar quarter and shall specify the persons acquiring goods identified for purposes of value added tax to whom goods have been supplied under the conditions laid down in Article 28c(A). Article 28c(A) provides for the exemption of intra-Community supplies of goods.

Article 22(12) stipulates that, acting unanimously on a proposal from the Commission, the Council may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in Article 22(6)(b). Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in

(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

subparagraphs (a) and (b) of Article 22(12).

The particular measures that are the subject of the attached proposal for a Decision are of the form laid down in subparagraphs (a) and (b) of Article 22(12), and are designed to simplify the administrative obligations of persons engaged in intra-Community trade after 1 January 1993, without jeopardizing the proper monitoring of intra-Community transactions.

The Commission therefore considers it appropriate for the Kingdom of the Netherlands to be authorized to apply the planned particular measures with effect from 1 January 1993 until 31 December 1996, the latter being the envisaged date of expiry of the transitional arrangements as specified in Article 281 of the amended Sixth Directive.

Proposal for a

COUNCIL DECISION

authorizing the Kingdom of the Netherlands to apply particular measures in accordance with Article 22(12) (a) and (b) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991.

(presented by the Commission)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] , and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22(12) of the Sixth Directive, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations

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(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

laid down in paragraph 6(b) of Article 22; whereas Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22(12);

Whereas the Government of the Netherlands, by letter received by the Commission on 4 August 1992, has requested authorization of simplification measures which take the form laid down in subparagraphs (a) and (b) of Article 22(12);

Whereas the authorization will be temporary;

Whereas the particular measures will not effect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION :

Article 1

As provided for by Article 22(12) of the Sixth Council Directive 77/388/EEC, as amended by Council Directive 91/680/EEC, the Kingdom of the Netherlands is hereby authorized, with effect from 1 January 1993 until 31 December 1996, to introduce particular measures in accordance with subparagraphs (a) and (b) of Article 22(12), to simplify the obligations laid down in paragraph 6(b) of Article 22 regarding recapitulative statements.

Article 2

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, ... 1992.

For the Council
The President

COMMISSION OF THE EUROPEAN COMMUNITIES

Proposal for a
COUNCIL DECISION

authorizing the Kingdom of Spain to apply a particular measure in accordance with Article 22(12)(a) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991

(presented by the Commission)

EXPLANATORY MEMORANDUM

By letter received by the Commission on 10 August 1992, the Spanish Government submitted a request for the authorization of a particular measure based on Article 22(12) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] .

According to Article 22(6)(b), every taxable person who has supplied goods under the conditions laid down in Article 28c(A), and who is identified for purposes of value added tax in accordance with Article 22(1)(c), shall submit a recapitulative statement. The recapitulative statement shall be drawn up for each calendar quarter and shall specify the persons acquiring goods identified for purposes of value added tax to whom goods have been supplied under the conditions laid down in Article 28c(A). Article 28c(A) provides for the exemption of intra-Community supplies of goods.

Article 22(12) stipulates that, acting unanimously on a proposal from the Commission, the Council may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in Article 22(6)(b). Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in

(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

subparagraphs (a) and (b) of Article 22(12).

The particular measure that is the subject of the attached proposal for a Decision is of the form laid down in subparagraph (a) of Article 22(12), and is designed to simplify the administrative obligations of persons engaged in intra-Community trade after 1 January 1993, without jeopardizing the proper monitoring of intra-Community transactions.

The Commission therefore considers it appropriate for the Kingdom of Spain to be authorized to apply the planned particular measure with effect from 1 January 1993 until 31 December 1996, the latter being the envisaged expiry date of expiry of the transitional arrangements as specified in Article 28l of the amended Sixth Directive.

Proposal for a

COUNCIL DECISION

authorizing the Kingdom of Spain to apply a particular measure in accordance with Article 22(12)(a) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes, as amended by Council Directive 91/680/EEC of 16 December 1991.

(presented by the Commission)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes - Common system of value added tax : uniform basis of assessment[1] , as amended by Council Directive 91/680/EEC of 16 December 1991 supplementing the common system of value added tax and amending Directive 77/388/EEC with a view to the abolition of fiscal frontiers[2] , and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22(12) of the Sixth Directive, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations

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(1) O.J. No. L 145/1, 13.6.1977
(2) O.J. No. L 376/1, 31.12.1991

laid down in paragraph 6(b) of Article 22; whereas Article 22(12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22(12);

Whereas the Spanish Government, by letter received by the Commission on 10 August 1992, has requested authorization of a simplification measure which takes the form laid down in subparagraph (a) of Article 22(12);

Whereas the authorization will be temporary;

Whereas the particular measure will not effect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION :

Article 1

As provided for by Article 22(12) of the Sixth Council Directive 77/388/EEC, as amended by Council Directive 91/680/EEC, the Kingdom of Spain is hereby authorized, with effect from 1 January 1993 until 31 December 1996, to introduce a particular measure in accordance with subparagraph (a) of Article 22(12), to simplify the obligations laid down in paragraph 6(b) of Article 22 regarding recapitulative statements.

Article 2

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, ... 1992.

For the Council
The President

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