Article 2

1. A foodstuff may not be marketed unless it is accompanied by an indication or mark as referred to in Article 1 (1).

2. However, paragraph 1 shall not apply:

(a) to agricultural products sold or delivered by the producer to temporary storage, preparation or packaging stations or transported from the holding to producers' organizations,

(b) when, at the point of sale to the final consumer, the foodstuffs are not prepackaged, are packaged at the request of the purchaser or are prepackaged for immediate sale.

Article 3

The indications or marks referred to in Article 1 (1) shall be determined and affixed under the responsibility of the producer, manufacturer or packager of the foodstuff in question, or the first seller established within the Community. They shall be preceded by the letter 'L' except in cases where they are clearly distinguishable from the other indications or marks on the label.

Article 4

When the foodstuffs are prepackaged, the indications or marks referred to in Article 1 (1) and, where appropriate, the letter 'L' shall appear on the prepackaging or on a label attached thereto.

They shall in all cases appear in a conspicuous place so as to be easily visible, clearly legible and indelible.

Article 5

When the date of minimum durability or 'use by' date appears on the label, the indications or marks referred to in Article 1 (1) need not appear on the foodstuff, provided that the date clearly consists at least of the indication of the day and the month in that order.

Article 6

Trade in products complying with this Regulation shall be authorized from 1 November 1987.

Trade in products not complying with this Regulation shall be prohibited from 1 November 1988.

Article 7

This Regulation shall enter into force on 1 November 1987.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Amendments to the proposal for a Council Directive amending Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes in respect of the common value added tax scheme applicable to small and medium-sized businesses (1)

COM(87) 524 final

(Submitted by the Commission to the Council pursuant to the third paragraph of Article 149 of the EEC Treaty)

(87/C 310/03)

THE COMMISSION HEREBY AMENDS ITS PROPOSAL AS FOLLOWS:

Article 1 is hereby amended as follows:

(a) In Article 24 (6) (a), '150 000' is replaced by '200 000'.

(b) The text of Article 24 (6) (e) is replaced by the following:

'The taxable person shall make a return at least once a year, each Member State endeavouring to ensure that the date of the re-run is the same as the return required from the taxpayer in respect of direct taxation.'

(c) A new paragraph 6a is inserted between paragraphs 6 and 7 as follows:
'6a. Taxable persons eligible for the simplified scheme may opt for the normal value added tax scheme.'

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(1) OJ No C 272, 28. 10. 1986, p. 12.