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COMMISSION OF THE EUROPEAN COMMUNITIES

COM(78) 246 final

Brussels, 29 May 1978

Proposal for a

NINTH COUNCIL DIRECTIVE

on the harmonization of the laws of the
Member States relating to turnover taxes

(submitted to the Council by the Commission)

COM(78) 246 final

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 99 and 100 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Whereas Article 1 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 (1) lays down 1 January 1978 as the latest date for the implementation of its provisions in Member States ;

Whereas the said Directive, which provides for a uniform basis of assessment for value added tax, lays down common provisions for all areas covered by the said tax ; whereas it is incumbent upon the Member States, in many cases, to determine the conditions under which these provisions shall apply ; whereas, since the scope of the said Directive is so wide as to encompass a very large number of national regulations, several Member States have been unable to affect the necessary adaptations in time to comply with the above-mentioned provisions of the said Directive ; whereas these Member States have thus been unable to bring the legislative procedure necessary to adapt their legislation on value added tax to a conclusion within the time-limit laid down ;

Whereas these Member States have requested a postponement of the entry into force of the provisions of Directive 77/388/EEC ; whereas in this context a postponement for a maximum of twelve months is sufficient ; whereas such a postponement will not prejudice any effects of those provisions of Directive 77/388/EEC which do not require the adoption of national measures of implementation where such effects arise between 1 January 1978 and the date of the notification of this Directive.

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(1) OJ No L 145, 13.6.1977, p. 1.

HAS ADOPTED THIS DIRECTIVE :

Article 1

By way of derogation from Article 1 of Directive 77/388/EEC, Denmark, France, Germany, Ireland, Italy, Luxembourg and the Netherlands are hereby authorized to implement the provisions of Directive 77/388/EEC by 1 January 1979 at the latest. Such derogation shall not prejudice the effects of those provisions of Directive 77/388/EEC which do not require the adoption of national measures of implementation where such effects arise before the date of the notification hereof.

Article 2

This Directive is addressed to Denmark, France, Germany, Ireland, Italy, Luxembourg and the Netherlands.

Done at Brussels,

For the Council

The President