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I

(Acts whose publication is obligatory)

**COMMISSION REGULATION (EC) No 575/97
of 27 March 1997
fixing the agricultural conversion rates**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 3813/92 of 28 December 1992 on the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy⁽¹⁾, as last amended by Regulation (EC) No 150/95⁽²⁾, and in particular Article 3 (1) thereof,

Whereas the agricultural conversion rates were fixed by Commission Regulation (EC) No 497/97⁽³⁾;

Whereas Article 4 of Regulation (EEC) No 3813/92 provides that, subject to confirmation periods being triggered, the agricultural conversion rate for a currency is to be adjusted where the monetary gap between it and the representative market rate exceeds certain levels;

Whereas the representative market rates are determined on the basis of basic reference periods or, where applicable, confirmation periods, established in accordance with Article 2 of Commission Regulation (EEC) No 1068/93 of 30 April 1993 on detailed rules for determining and applying the agricultural conversion rates⁽⁴⁾, as last amended by Regulation (EC) No 1482/96⁽⁵⁾; whereas paragraph 2 of that Article provides that, in cases where the absolute value of the difference between the monetary gaps in two Member States, calculated from the average of the ecu rates for three consecutive quotation days, exceeds six points, the representative market rates are to be adjusted on the basis of the three quotation days in question;

Whereas, as a consequence of the exchange rates recorded from 19 to 28 March 1997, it is necessary to fix a new agricultural conversion rate for the pound sterling and the Irish punt;

Whereas Article 15 (2) of Regulation (EEC) No 1068/93 provides that an agricultural conversion rate fixed in advance is to be adjusted if the gap between that rate and the agricultural conversion rate in force at the time of the operative event applicable for the amount concerned exceeds four points; whereas, in that event, the agricultural conversion rate fixed in advance is brought more closely into line with the rate in force, up to the level of a gap of four points with that rate; whereas the rate which replaces the agricultural conversion rate fixed in advance should be specified,

HAS ADOPTED THIS REGULATION:

Article 1

The agricultural conversion rates are fixed in Annex I hereto.

Article 2

In the case referred to in Article 15 (3) of Regulation (EEC) No 1068/93, the agricultural conversion rate fixed in advance shall be replaced by the ecu rate for the currency concerned, shown in Annex II:

- Table A, where the latter rate is higher than the rate fixed in advance,
- Table B, where the latter rate is lower than the rate fixed in advance.

Article 3

Regulation (EC) No 497/97 is hereby repealed.

Article 4

This Regulation shall enter into force on 29 March 1997.

⁽¹⁾ OJ No L 387, 31. 12. 1992, p. 1.

⁽²⁾ OJ No L 22, 31. 1. 1995, p. 1.

⁽³⁾ OJ No L 77, 19. 3. 1997, p. 18.

⁽⁴⁾ OJ No L 108, 1. 5. 1993, p. 106.

⁽⁵⁾ OJ No L 188, 27. 7. 1996, p. 22.

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

Done at Brussels, 27 March 1997.

For the Commission
Franz FISCHLER
Member of the Commission

ANNEX I

Agricultural conversion rates

ECU 1 =	40,3225	Belgian and Luxembourg francs
	7,49997	Danish kroner
	1,95431	German marks
	311,761	Greek drachmas
	198,202	Portuguese escudos
	6,61023	French francs
	6,02811	Finnish marks
	2,19831	Dutch guilders
	0,756658	Irish punt
	1 973,93	Italian lire
	13,7529	Austrian schillings
	165,571	Spanish pesetas
	8,83274	Swedish kroner
	0,742320	Pound sterling

ANNEX II

Agricultural conversion rates fixed in advance and adjusted

Table A			Table B		
ECU 1 =	38,7716	Belgian and Luxembourg francs	ECU 1 =	42,0026	Belgian and Luxembourg francs
	7,21151	Danish kroner		7,81247	Danish kroner
	1,87914	German marks		2,03574	German marks
	299,770	Greek drachmas		324,751	Greek drachmas
	190,579	Portuguese escudos		206,460	Portuguese escudos
	6,35599	French francs		6,88566	French francs
	5,79626	Finnish marks		6,27928	Finnish marks
	2,11376	Dutch guilders		2,28991	Dutch guilders
	0,727556	Irish punt		0,788185	Irish punt
	1 898,01	Italian lire		2 056,18	Italian lire
	13,2239	Austrian schillings		14,3259	Austrian schillings
	159,203	Spanish pesetas		172,470	Spanish pesetas
	8,49302	Swedish kroner		9,20077	Swedish kroner
	0,713769	Pound sterling		0,773250	Pound sterling

DIRECTIVE 96/85/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 19 December 1996

amending Directive 95/2/EC on food additives other than colours and sweeteners

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 100a thereof,

Having regard to Council Directive 89/107/EEC of 21 December 1988 on the approximation of the laws of the Member States concerning food additives authorized for use in foodstuffs intended for human consumption ⁽¹⁾, and in particular Article 3 (2) thereof,

Having regard to the proposal from the Commission ⁽²⁾,

Having regard to the opinion of the Economic and Social Committee ⁽³⁾,

Acting in accordance with the procedure laid down in Article 189b of the Treaty ⁽⁴⁾,

Whereas processed Eucheuma seaweed constitutes a new food additive the use of which is justified on technological grounds;

Whereas it is necessary to adapt the list of permitted food additives contained in European Parliament and Council Directive 95/2/EC of 20 February 1995 on food additives other than colours and sweeteners ⁽⁵⁾ in order to permit the use of this additive;

Whereas the Scientific Committee for Food has been consulted;

Whereas purity criteria will be adopted in accordance with the procedure laid down in Article 11 of Directive 89/107/EEC,

HAVE ADOPTED THIS DIRECTIVE:

Article 1

The following food additive is hereby inserted after E-No 407 in the table in Annex I to Directive 95/2/EC:

E-No	Name
E 407 a	Processed eucheuma seaweed'

Article 2

Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive not later than three months after its publication in order to allow trade in, and use of, products conforming to this Directive.

They shall forthwith inform the Commission thereof.

When these measures are adopted by Member States, they shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their official publication. The methods of making such reference shall be laid down by the Member States.

Article 3

This Directive shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Communities*.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 19 December 1996.

For the European Parliament

The President

K. HÄNSCH

For the Council

The President

S. BARRETT

⁽¹⁾ OJ No L 40, 11. 2. 1989, p. 27. Directive as last amended by Directive 94/34/EC (OJ No L 237, 10. 9. 1994, p. 1).

⁽²⁾ OJ No C 163, 29. 6. 1995, p. 12 and OJ No C 208, 19. 7. 1996, p. 15.

⁽³⁾ OJ No C 18, 22. 1. 1996, p. 20.

⁽⁴⁾ Opinion of the European Parliament of 28 March 1996 (OJ No C 117, 22. 4. 1996, p. 36), common position of the Council of 25 June 1996 (OJ No C 315, 24. 10. 1996, p. 9) and Decision of the European Parliament of 23 October 1996 (OJ No C 347, 18. 11. 1996), Council Decision of 9 December 1996.

⁽⁵⁾ OJ No L 61, 18. 3. 1995, p. 1.

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 17 March 1997

authorizing the Kingdom of Belgium to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/200/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 10 September 1996, the Kingdom of Belgium requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the Kingdom of Belgium;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the Kingdom of Belgium is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepay-

ments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the Kingdom of Denmark to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/201/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 6 December 1996, the Kingdom of Denmark requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the Kingdom of Denmark;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the Kingdom of Denmark is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the Federal Republic of Germany to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/202/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 6 December 1996, the Federal Republic of Germany requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the Federal Republic of Germany;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the Federal Republic of Germany is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the Hellenic Republic to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/203/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 2 September 1996, the Hellenic Republic requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the Hellenic Republic;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the Hellenic Republic is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the Hellenic Republic.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the Kingdom of Spain to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/204/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 6 December 1996, the Kingdom of Spain requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the Kingdom of Spain;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the Kingdom of Spain is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the French Republic to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/205/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 6 December 1996, the French Republic requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the French Republic;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the French Republic is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the French Republic.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing Ireland to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/206/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 6 December 1996, Ireland requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by Ireland;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, Ireland is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to Ireland.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the Italian Republic to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/207/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 6 December 1996, the Italian Republic requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the Italian Republic;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the Italian Republic is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the Italian Republic.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the Grand Duchy of Luxembourg to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/208/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 6 December 1996, the Grand Duchy of Luxembourg requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the Grand Duchy of Luxembourg;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the Grand Duchy of Luxembourg is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the Grand Duchy of Luxembourg.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the Kingdom of the Netherlands to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/209/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 30 September 1996, the Kingdom of the Netherlands requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the Kingdom of the Netherlands;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the Kingdom of the Netherlands is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the Republic of Austria to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/210/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 6 September 1996, the Republic of Austria requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the Republic of Austria;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the Republic of Austria is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the Republic of Austria.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the Portuguese Republic to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/211/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 6 December 1996, the Portuguese Republic requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the Portuguese Republic;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the Portuguese Republic is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the Portuguese Republic.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the Republic of Finland to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/212/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 6 December 1996, the Republic of Finland requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the Republic of Finland;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the Republic of Finland is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the Republic of Finland.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the Kingdom of Sweden to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/213/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 6 December 1996, the Kingdom of Sweden requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the Kingdom of Sweden;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the Kingdom of Sweden is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the Kingdom of Sweden.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM

COUNCIL DECISION

of 17 March 1997

authorizing the United Kingdom of Great Britain and Northern Ireland to apply a measure derogating from Article 9 of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(97/214/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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⁾, and in particular Article 27 thereof,

Having regard to the proposal from the Commission,

Whereas, pursuant to Article 27 (1) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce special measures for derogation from that Directive in order to simplify the procedure for charging the tax or to prevent certain types of tax evasion or avoidance;

Whereas, by letter to the Commission registered on 6 December 1996, the United Kingdom of Great Britain and Northern Ireland requested authorization to introduce a measure derogating from Article 9 of Directive 77/388/EEC;

Whereas the other Member States were informed on 20 December 1996 of the request made by the United Kingdom of Great Britain and Northern Ireland;

Whereas the measure is necessary to counter the tax avoidance effects that have led a growing number of Community taxable and non-taxable persons to purchase telecommunications services outside the Community in order to avoid payment of VAT; whereas the measure is furthermore necessary to discourage suppliers of telecommunications services established in a Member State from establishing themselves outside the Community;

Whereas the measure is also necessary to simplify the procedure for charging the tax insofar as it provides the same tax obligations for customers of telecommunications services regardless of whether these services are performed by suppliers established inside or outside the Community;

Whereas the derogations will not affect, except to a negligible extent, the amount of tax due at the final

consumption stage and will not therefore have an adverse effect on the European Communities' own resources arising from value-added tax;

Whereas it is necessary to grant this measure from 1 January 1997 in order to remedy as quickly as possible a situation undermining the competitiveness of European telecommunications companies; whereas from 1 January 1997 the customers and the suppliers of telecommunications services had no longer a legitimate confidence in the continuation of the legislation in force at that date;

Whereas it is desirable that the derogation should be granted until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date, in order to allow the Council to adopt a general Community solution based on the Commission proposal,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 9 (1) of Directive 77/388/EEC, the United Kingdom of Great Britain and Northern Ireland is authorized to include, within Article 9 (2) (e) of the Directive, telecommunications services. In the case of a Member State making use of this facility, the provisions of Article 9 (3) (b) of the Directive shall also apply to these services.

Telecommunications services shall be deemed to be services relating to the transmission, emission or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception.

Article 2

This Decision may be applied to telecommunications services in respect of which the chargeable event took place from 1 January 1997. It will also apply to prepayments made in respect of telecommunications services paid for before the date of implementation of this Decision by the Member State insofar as these prepayments cover supplies of telecommunications services which are performed after the date of implementation.

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 96/95/EC (OJ No L 338, 28. 12. 1996, p. 89).

Article 3

The authorization specified in this Decision shall apply until 31 December 1999, or, if a Directive altering the place of taxation of telecommunications services enters into force at an earlier date, until that date.

Article 4

This Decision is addressed to the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 17 March 1997.

For the Council

The President

G. ZALM
