

**COUNCIL RESOLUTION**  
**of 9 December 1969**

1. The Council invites the Commission to submit as soon as possible the proposals provided for in Article 4 of the First Council Directive of 11 April 1967<sup>1</sup> on the harmonization of the laws of the Member States concerning turnover taxes.
2. With a view to the attainment of the objectives set out in the Article mentioned above, the Council:
  - (a) while noting that the fourth paragraph of Article 2 of the First Directive provides that Member States may apply the common system of value added tax only up to and including the wholesale trade stage, recognizes the need to include retail trade within the scope of value added tax from the time of its introduction;
  - (b) recognizes also the need to keep down the number of different rates of taxation applied.

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<sup>1</sup> OJ No 71, 14.4.1967, p. 1301/67.