

II

(Acts whose publication is not obligatory)

COUNCIL

**COUNCIL DECISION
of 25 November 2003**

amending Decision 97/510/EC authorising Ireland to apply a measure derogating from Article 21 of the Sixth Directive (77/388/EEC) on the harmonisation of the laws of the Member States relating to turnover taxes

(2003/857/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 harmonisation 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(1) thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) By letter received by the Secretariat-General of the Commission on 4 July 2003, Ireland requested the extension of Decision 97/510/EC⁽²⁾ authorising it to apply a measure derogating from Article 21 of the Sixth Directive which enables it to combat tax evasion and tax fraud in the real-estate sector until 31 December 2007.
- (2) The matters of law and of fact which justified the application of the special measures in question have not changed and still pertain.

(3) The authorisation should therefore be extended until 31 December 2007.

(4) The derogation in question has no impact on the European Communities' own resources from value added tax,

HAS ADOPTED THIS DECISION:

Article 1

In Article 1 of Decision 97/510/EC, '31 December 2003' shall be replaced by '31 December 2007'.

Article 2

This Decision is addressed to Ireland.

Done at Brussels, 25 November 2003.

For the Council

The President

G. TREMONTI

⁽¹⁾ OJ L 145, 13.6.1977, p. 1. Directive as last amended by Directive 2003/92/EC (OJ L 260, 11.10.2003, p. 8).

⁽²⁾ OJ L 214, 6.8.1997, p. 37. Decision amended by Decision 2000/435/EC (OJ L 172, 12.7.2000, p. 24).