

COUNCIL DECISION

of 21 December 1992

authorizing the Federal Republic of Germany to apply a particular measure in accordance with
Article 22 (12) (b) of Directive 77/388/EEC

(92/614/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European
Economic 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 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22 (12) of Directive 77/388/EEC,
the Council, acting unanimously on a proposal from the
Commission, may authorize any Member State to
introduce particular measures to simplify the statement
obligations laid down in paragraph 6 (b) of Article 22;
whereas Article 22 (12) further stipulates that such
simplification measures may not jeopardize the proper
monitoring of intra-Community transactions, and may
take the forms outlined in subparagraphs (a) and (b) of
Article 22 (12);Whereas the German Government, by letter received by the
Commission on 1 July 1992, has requested authorization
for a simplification measure which takes the form laid
down in subparagraph (b) of Article 22 (12);

Whereas the authorization will be temporary;

Whereas the particular measure will not affect the
European Communities' own resources arising from value
added tax,

HAS ADOPTED THIS DECISION:

*Article 1*As provided for by Article 22 (12) of Directive
77/388/EEC, the Federal Republic of Germany is hereby
authorized with effect from 1 January 1993 until
31 December 1996 or until the end of the transitional
arrangements in the unlikely event that this is later, to
introduce a particular measure in accordance with
subparagraph (b) of Article 22 (12), to simplify the
obligations laid down in paragraph 6 (b) of Article 22
regarding recapitulative statements.*Article 2*This Decision is addressed to the Federal Republic of
Germany.

Done at Brussels, 21 December 1992.

*For the Council**The President*

D. HURD

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by
Directive 92/77/EEC (OJ No L 316, 31. 10. 1992, p. 1).