

COUNCIL DECISION

of 21 December 1992

authorizing the Kingdom of Denmark to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC

(92/615/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 Danish Government, by letter received by the Commission on 24 June 1992, has requested authorization for simplification measures which take the form laid down in subparagraphs (a) and (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 Kingdom of Denmark 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 particular measures in accordance with subparagraphs (a) and (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 Kingdom of Denmark.

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).