

## II

(Acts whose publication is not obligatory)

## COUNCIL

**COUNCIL DECISION  
of 3 December 2002**

**extending the period of application of Decision 2000/185/EC authorising Member States to apply a reduced rate of VAT to certain labour-intensive services in accordance with the procedure provided for in Article 28(6) of Directive 77/388/EEC**

(2002/954/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community,

Having regard to 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 <sup>(1)</sup>, and in particular Article 28(6) thereof,

Having regard to the proposal from the Commission,

Whereas:

- (1) Under Council Decision 2000/185/EC <sup>(2)</sup>, Belgium, Greece, Spain, France, Italy, Luxembourg, the Netherlands, Portugal and the United Kingdom are authorised to apply, up to 31 December 2002, a reduced rate of VAT on the labour-intensive services for which they submitted an application.
- (2) Based on the reports to be drawn up by 1 October 2002 by the Member States that have applied such reduced VAT rates, the Commission is required to submit a global evaluation report to the European Parliament and the Council by 31 December 2002, accompanied if necessary by a proposal for a final decision on the rate to be applied to labour-intensive services.
- (3) In view of the time needed to produce a thorough global evaluation of the national reports, the maximum period of application set for this measure in Directive 77/388/EEC has been extended.

- (4) The period of application of Decision 2000/185/EC should also be extended,

HAS ADOPTED THIS DECISION:

*Article 1*

Decision 2000/185/EC is hereby amended as follows:

1. in the first subparagraph of Article 1 'three years running from 1 January 2000 to 31 December 2002' shall be replaced by 'four years running from 1 January 2000 to 31 December 2003';
2. in the second subparagraph of Article 3, '31 December 2002' shall be replaced by '31 December 2003'.

*Article 2*

This Decision is addressed to the Kingdom of Belgium, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the Portuguese Republic and the United Kingdom of Great Britain and Northern Ireland.

Done at Brussels, 3 December 2002.

*For the Council*  
*The President*  
T. PEDERSEN

<sup>(1)</sup> OJ L 145, 13.6.1977, p. 1. Directive as last amended by Directive 2002/38/EC (OJ L 128, 15.5.2002, p. 41).

<sup>(2)</sup> OJ L 59, 4.3.2000, p. 10.