

COUNCIL DECISION

of 21 December 1992

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

(92/618/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 Italian Government, by letter received by the Commission on 30 July 1992, has requested authorization for a simplification measure which takes the form laid down in subparagraph (a) 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 Italian Republic 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 (a) 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 Italian Republic.

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).