

## COUNCIL DECISION

of 21 December 1992

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

(92/619/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 <sup>(1)</sup>, 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 Government of Luxembourg, by letter  
received by the Commission on 29 July 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 Grand Duchy of Luxembourg 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 Grand Duchy of  
Luxembourg.

Done at Brussels, 21 December 1992.

*For the Council**The President*

D. HURD

<sup>(1)</sup> 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).