

COUNCIL DIRECTIVE

of 6 December 1979

amending Directive 76/308/EEC on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties

(79/1071/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS DIRECTIVE:

Having regard to the Treaty establishing the European Economic Community, and in particular Articles 99 and 100 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Having regard to the opinion of the Economic and Social Committee ⁽²⁾,

Whereas it is not at present possible, in principle, to enforce in one Member State a claim for recovery in respect of value added tax substantiated by a document drawn up by the authorities of another Member State;

Whereas the fact that national provisions relating to recovery of value added tax are applicable only within national territories is in itself an obstacle to the establishment and functioning of the common market; whereas it is therefore necessary to adopt common rules on mutual assistance between Member States for the purpose of recovery; whereas those rules must also apply to the recovery of interest and costs incidental to claims;

Whereas the Council has, by Directive 76/308/EEC ⁽³⁾, adopted common rules for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and

Guarantee Fund, and of agricultural levies and customs duties;

Whereas it is possible to have recourse to the same rules for tax purposes; whereas it is sufficient, therefore, to extend the scope of Directive 76/308/EEC,

Article 1

The title of Council Directive 76/308/EEC shall be amended to read as follows:

‘Council Directive of 15 March 1976 on mutual assistance for the recovery of claims resulting from operations forming part of the system of financing the European Agricultural Guidance and Guarantee Fund, and of agricultural levies and customs duties, and in respect of value added tax.’

Article 2

Article 2 of Directive 76/308/EEC shall be amended as follows:

- (a) letter ‘d’ shall be replaced by ‘e’;
- (b) the following point ‘(d)’ shall be inserted after point ‘(c)’:
‘(d) value added tax.’

Article 3

Member States shall take the measures necessary to comply with this Directive by 1 January 1981.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 6 December 1979.

For the Council

The President

L. PRETI

⁽¹⁾ OJ No C 57, 7. 3. 1977, p. 62.

⁽²⁾ OJ No C 56, 7. 3. 1977, p. 79.

⁽³⁾ OJ No L 73, 19. 3. 1976, p. 18.