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ANNEX I

ANNEX M

List of supplies of goods and services as referred to in Article 21(2)(c)(iv)

- (a) the supply of ferrous and non ferrous waste, scrap, and used materials including that of semi-finished products resulting from the processing, manufacturing or melting down of ferrous and non-ferrous metals and their alloys;
- (b) the supply of ferrous and non-ferrous semi-processed products and certain associated processing services;
- (c) the supply of residues and other recyclable materials consisting of ferrous and non-ferrous metals, their alloys, slag, ash, scale and industrial residues containing metals or their alloys and the supply of selection, cutting, fragmenting and pressing services for these products;
- (d) the supply of, and certain processing services relating to, ferrous and non-ferrous waste as well as parings, scrap, waste and used and recyclable material consisting of cullet, glass, paper, paperboard and board, rags, bone, leather, imitation leather, parchment, raw hides and skins, tendons and sinews, twine, cordage, rope, cables, rubber and plastic;
- (e) the supply of the materials referred to in this annex after processing in the form of cleaning, polishing, selection, cutting, fragmenting, pressing or casting into ingots;
- (f) the supply of scrap and waste from the working of base materials.

ANNEX II

List of Decisions under Article 27 of Directive 77/388/EEC repealed by this Directive

The Council Decision deemed to have been adopted on 15 April 1984 authorising the United Kingdom to apply a measure derogating from the Sixth Directive with a view to avoiding certain types of fraud or tax evasion on supplies of gold, gold coins and gold scrap between taxable persons by a special tax accounting scheme⁽¹⁾.

The Council Decision deemed to have been adopted on 11 April 1987 authorising the United Kingdom to apply a measure derogating from Article 11 of Directive 77/388/EEC⁽²⁾.

Council Decision 88/498/EEC⁽³⁾ authorising the Kingdom of the Netherlands to apply a measure derogating from Article 21(1)(a) of Directive 77/388/EEC.

A Council Decision deemed to have been adopted on 18 February 1997 under the procedure contained in Article 27(4) of Directive 77/388/EEC in its version of 17 May 1977 authorising the Republic of France to apply a measure derogating from Articles 2 and 10 of Directive 77/388/EEC. This decision follows notification of the request to Member States on 18 December 1996.

Council Decision 98/23/EC⁽⁴⁾ authorising the United Kingdom to extend application of a measure derogating from Article 28e(1) of Directive 77/388/EEC.

Council Decision 2002/439/EC⁽⁵⁾ authorising Germany to apply a measure derogating from Article 21 of Directive 77/388/EEC.

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Council Decision 2002/880/EC⁽⁶⁾ authorising Austria to apply a measure derogating from Article 21 of Directive 77/388/EEC.

Council Decision 2004/290/EC⁽⁷⁾ authorising Germany to apply a measure derogating from Article 21 of Directive 77/388/EEC.

Council Decision 2004/736/EC⁽⁸⁾ authorising the United Kingdom to introduce a special measure derogating from Article 11 of Directive 77/388/EEC.

Council Decision 2004/758/EC⁽⁹⁾ authorising Austria to apply a measure derogating from Article 21 of Directive 77/388/EEC.

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- (1) OJ L 264, 5.10.1984, p. 27.
- (2) OJ L 132, 21.5.1987, p. 22.
- (3) OJ L 269, 29.9.1988, p. 54.
- (4) OJ L 8, 14.1.1998, p. 24. Decision as last amended by Decision 2003/909/EC (OJ L 342, 30.12.2003, p. 49).
- (5) OJ L 151, 11.6.2002, p. 12.
- (6) OJ L 306, 8.11.2002, p. 24.
- (7) OJ L 94, 31.3.2004, p. 59.
- (8) OJ L 325, 28.10.2004, p. 58.
- (9) OJ L 336, 12.11.2004, p. 38.