COUNCIL DECISION

of 21 February 1984

amending Decision 74/296/Euratom on the conferring of advantages on the joint undertaking Hochtemperatur-Kernkraftwerk GmbH (HKG)

(84/105/Euratom)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 48 thereof,

Having regard to the proposal from the Commission,

Whereas, by Decision 74/295/Euratom [1], the Council established the joint undertaking Hochtemperatur-Kernkraftwerk GmbH (HKG);

Whereas on 11 July 1983 the general meeting of the joint undertaking decided to increase the company's subscribed capital;

Whereas, by Decision 84/104/Euratom [2], the Council approved the amendment to the Company Statutes in line with the aforementioned increase;

Whereas, by Decision 74/296/Euratom [3], the Council conferred on the joint undertaking HKG some of the advantages referred to in Annex III to the Treaty and, in particular, exempted the assets contributed to the company by members from Kapitalverkehrsteuer (Gesellschaftsteuer) (capital transaction tax — company tax);

Whereas the joint undertaking requested an extension of the said exemption in line with the aforementioned increase in capital;

Whereas, by reducing financing expenses, such an extension may limit the economic risks inherent in such an undertaking;

Whereas it is therefore advisable to make corresponding adjustments to the advantages conferred on the joint undertaking and thus to amend Decision 74/296/Euratom,

HAS ADOPTED THIS DECISION:

Article 1

Point 1 of Article 1 of Decision 74/296/Euratom is hereby replaced by the following:

'1. Under point 3 of the said Annex, exemption from Kapitalverkehrsteuer (Gesellschaftsteuer) (capital transaction tax — company tax) on assets contributed to HKG by members (Stammeinlagen), up to a total of DM 90 million;'.

Article 2

This Decision is addressed to the Member States and to the joint undertaking Hochtemperatur-Kernkraftwerk GmbH (HKG).

Done at Brussels, 21 February 1984.

For the Council

The President

C. CHEYSSON

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(1) OJ No L 165, 20. 6. 1974, p. 7.
(2) See page 35 of this Official Journal.
(3) OJ No L 165, 20. 6. 1974, p. 14.