II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 22 November 1993

authorizing the United Kingdom to apply a particular measure in accordance with Article 22 (12) (a) of the Sixth Directive 77/388/EEC on the harmonization of the laws of the Member States relating to turnover taxes

(93/609/EC)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European 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, pursuant to Article 22 (12) of the Sixth 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 United Kingdom, by letter received by the Commission on 27 April 1993, has requested authorization of 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 effect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION:

Article 1

As provided for by Article 22 (12) of the Sixth Directive 77/388/EEC, the United Kingdom is hereby authorized, with effect from 1 January 1993 until 31 December 1996 or until the end of the transitional arrangements, should this be 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 United Kingdom.

Done at Brussels, 22 November 1993.

For the Council

The President

Ph. MAYSTADT

[1] OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 92/111/EEC (OJ No L 384, 30. 12. 1992, p. 47).