ELEVENTH COUNCIL DIRECTIVE

of 26 March 1980

on the harmonization of the laws of the Member States relating to turnover taxes — exclusion of the French overseas departments from the scope of Directive 77/388/EEC

(80/368/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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,

Whereas the third subparagraph of Article 227 (2) of the Treaty requires that the institutions of the Community should, within the framework of the procedures provided for in the Treaty, take care that the economic and social development of the French overseas departments is possible ;

Whereas, in accordance with the judgment handed down by the Court of Justice on 10 October 1978 in Case 148/77, the Treaty and secondary legislation apply in the French overseas departments unless a decision is taken by the Community institutions adopting measures particularly suited to the economic and social conditions of those departments ;

Whereas, for reasons connected with their geographic, economic and social situation, the French overseas departments should be excluded from the scope of the common system of value added tax as established by Council Directive 77/388/EEC (1) ;

Whereas implementation of this Directive does not involve any amendment of the laws of the Member States,

HAS ADOPTED THIS DIRECTIVE :

Article 1

The following indent shall be added to Article 3 (2) of Directive 77/388/EEC :

'— French Republic :

— the overseas departements.'

Article 2

This Directive shall apply with effect from 1 January 1979.

Article 3

This Directive is addressed to the Member States.

Done at Brussels, 26 March 1980.

For the Council

The President

G. MARCORA

(1) OJ No L 145, 13. 6. 1977, p. 1.