TWENTY-FIRST COUNCIL DIRECTIVE

of 16 June 1986

on the harmonization of the laws of the Member States relating to turnover taxes — Deferment of the introduction of the common system of value-added tax in the Hellenic Republic

(86/247/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 (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas the Greek Government informed the Commission on 16 October 1985 that, for economic and technical reasons, it would be unable to introduce the common system of value-added tax by 1 January 1986, the date set by the Fifteenth Directive (4) authorizing deferment for two years of the deadline set by Article 145 of the 1979 Act of Accession, read in conjunction with Annex XII thereto; whereas the Greek Government has therefore requested that the introduction of value-added tax be deferred for one year;

Whereas for the reasons given, the Greek Government's request should be complied with,

HAS ADOPTED THIS DIRECTIVE:

Article 1

At the earliest opportunity, and by 1 January 1987 at the latest, the Hellenic Republic shall put into effect the measures necessary to comply with Directives 67/227/EEC (5), 67/228/EEC (6) and 77/388/EEC (7) and with any other Directive, adopted or to be adopted, relating to the common system of value-added tax.

Article 2

This Directive shall take effect on 1 January 1986.

Article 3

This Directive is addressed to the Hellenic Republic.

Done at Luxembourg, 16 June 1986.

For the Council

The President

H. RUDING

(1) OJ No C 356, 31. 12. 1985, p. 64.
(2) OJ No C 148, 16. 6. 1986.
(3) OJ No C 75, 3. 4. 1986, p. 15.
(4) OJ No L 360, 23. 12. 1983, p. 49.
(5) OJ No 71, 14. 4. 1967, p. 1301/67.
(6) OJ No 71, 14. 4. 1967, p. 1303/67.
(7) OJ No L 145, 13. 6. 1977, p. 1.