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(Acts whose publication is obligatory)

COUNCIL REGULATION (ECSC, EEC, EURATOM) No 3550/82 of 28 December 1982

extending the term of validity of Regulation (EEC, Euratom, ECSC) No 2892/77 implementing, in respect of own resources accruing from value added tax, the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources (1), and in particular Article 6 (2) thereof,

Having regard to the proposal from the Commission (2),

Having regard to the opinion of the European Parliament (3),

Having regard to the opinion of the Court of Auditors (4),

Whereas under Article 14 of Regulation (EEC, Euratom, ECSC) No 2892/77 (5) that Regulation shall apply from 1 January 1978 for a transitional period expiring on 31 December 1982;

Whereas, because of the delay in the application in the Member States of 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 (6), the Commission has not had the benefit, for levying VAT own resources and the detailed rules for its implementation, of the five-year period corresponding to the transitional period and laid down by the Council for establishing provisions relating to the definitive uniform system;

Whereas, to allow the Commission to draw up these measures, this transitional period should be extended to 31 December 1985 and the provisions of Regulation (EEC, Euratom, ECSC) No 2892/77 should remain in force for the time being,

HAS ADOPTED THIS REGULATION:

Article 1

Article 14 of Regulation (EEC, Euratom, ECSC) No 2892/77 shall be amended as follows:

(a) in the second subparagraph, '1982' shall be replaced by '1985';

(b) in the third paragraph, '1982' shall be replaced by '1985'.

Article 2

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities.*

It shall apply from 1 January 1983.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 December 1982.

For the Council

The President

O. MØLLER

(1) OJ No L 94, 28. 4. 1970, p. 19.
(2) OJ No C 200, 4. 8. 1982, p. 12.
(3) Opinion delivered on 16 December 1982 (not yet published in the Official Journal).
(4) Opinion delivered on 16 November 1982 (not yet published in the Official Journal).
(5) OJ No L 336, 27. 12. 1977, p. 8.
(6) OJ No L 145, 13. 6. 1977, p. 1.