

COMMISSION OF THE EUROPEAN COMMUNITIES

COM (75) 687 final

Brussels, 22 December 1975.

PROPOSAL FOR A COUNCIL DIRECTIVE

relating to a derogation accorded to the Kingdom of
Denmark relative to the rules governing turnover tax
and excise duty applicable in international travel.

(Submitted by the Commission to the Council.)

COM (75) 687 final.

EXPLANATORY MEMORANDUM

Annex VII, point V(1) of the Act of Accession grants a derogation to Denmark relevant to the application of certain provisions of Council Directive No. 69/169/EEC of 28 May 1969 (1), as amended by Council Directive No. 72/230/EEC of 12 June 1972 (2), on the harmonisation of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel. The Council must decide before 31st December 1975 if and to what extent a prolongation of this derogation appears necessary taking into account the extent to which economic and monetary union, and particularly progress in tax harmonisation, has been achieved.

The Danish Government has requested a prolongation of the rules currently in force and it appeared appropriate for the Commission to propose a prolongation of the derogation which is limited to six months.

(1) O.J. n° L 133 of 4.6.1969 p. 6

(2) O.J. n° L 139 of 17.6.1972 p. 28

The Council of the European Communities,

Having regard to the Treaty establishing the European Economic Community, and in particular articles 99 and 100,

Having regard to Article 133 of the Act of Accession, and in particular point V (1) of Annex VII,

Having regard to the proposal from the Commission,

Whereas Annex VII, point V(1), of the Act of Accession grants a derogation to Denmark relevant to the application of certain provisions of Council Directive No 69/169/EEC of 28 May 1969 as amended by Council Directive No 72/230/EEC of 12 June 1972 on the harmonisation of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international traffic,

Whereas the Council must decide before 31 December 1975, pursuant to the procedure of Article 100 of the EEC Treaty, if and to what extent a prolongation of this derogation appears necessary taking into account the extent to which Economic and Monetary Union, and particularly progress in tax harmonisation, has been achieved,

Whereas the expected progress not having been achieved, the Danish Government has requested a prolongation, without change, of the rules currently in force,

Whereas a prolongation of the derogation appears necessary,

HAS ADOPTED THIS DIRECTIVE :

Article 1

In derogation of the provisions specified in Council Directives No 69/169/EEC of 28 May 1969 and No 72/230/EEC of 12 June 1972, the Kingdom of Denmark shall have the right to maintain up to and including 30th June 1976 the rules currently in force for exemptions applicable to travellers involved in international travel.

Article 2

The Kingdom of Denmark shall communicate to the Commission the text of the provisions it adopts in the field covered by this Directive.

Article 3

This Directive is addressed to the Kingdom of Denmark.

Done at Brussels

