

EUROPEAN COMMISSION

# **INTERNAL MARKET**

Value-added tax  
Excise duties

## **NATIONAL IMPLEMENTING MEASURES**

Situation at 30 April 1994

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Cataloguing data can be found at the end of this publication.

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## **NOTE TO READERS**

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The information it contains is drawn from the INFO92 data base accessible to the public and there is no implied criticism or otherwise of what the Member States have done.

Measures which have not been officially notified are not listed. Because the situation is constantly changing, the guide can do no more than reflect the position on a given date, in this case 30 April 1994.

A new edition will appear every six months.

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\* All Community measures followed by an asterisk are not included in the White Paper of the Commission on the completion of the Internal Market

## VALUE-ADDED TAX

Uniform basis of assessment: abolition of derogations (18th VAT Directive)

18th Council Directive 89/465/EEC of 18 July 1989 on the harmonization of the laws of the Member States relating to turnover taxes - abolition of certain derogations provided for in Article 28(3) of Directive 77/388/EEC - common system of value-added tax.

1) Deadline for implementation of the legislation in the Member States

- 01.01.90 - for points 1, 3-6, 8-10 and 12-14 of annex E
  - for points 3, 14 and 18-22 of annex F
- 01.01.91 - for points 4, 13, 15 and 24 of annex F
- 01.01.92 - for point 9 of annex F
- 01.01.93 - for point 11 of annex F

Derogation for Portugal until 01.01.94 for points 3 and 9 of annex F.

2) References Official Journal L 226, 03.08.89

89.465

B	Loi du/Wet van 28/07/92 (Art.59)	Moniteur Belge du/Belgisch Staatsblad van , p.17213
D	Zweites Gesetz zur Änderung des UmsatzsteuerG, 30/03/90	Bundesgesetzblatt Teil I N.16, 06/04/90
DK	Lov om ændring af merværdiafgift loven N.822, 19/12/89	Lovtidende A 1989, hæfte 123, 19/12/89
E	Not applicable	
EL	Not applicable	
F	Loi des finances pour 1990 Instruction administrative, 24/09/90	Journal Officiel p.303, 30/12/89 Bulletin Officiel des Impôts N.188, p.39, 05/10/90
I	Legge N.428, 29/12/90 Circolare N.13/4300, 28/02/91	
IRL	Finance Bill 1990 (Sections 98,99, 102,104,106) Finance Act 1990 Finance Act 1991 (Sections 78, 85 and 87) Finance Act 1992	Statutory Instrument N.13, 1991 Statutory Instrument N.9, 1992
L	Loi concernant le budget des recettes et des dépenses de l'État pour 1990 (modification de la loi TVA du 12/02/79) Loi concernant le budget des recettes et des dépenses de l'État pour 1991	Mémorial A N.81, p.1447, 22/12/89 Mémorial A N.71, p.1033, 21/12/90
NL	Resolutie WV 89/381 Wet, 18/12/91	BTW N.278, 06/12/89 Staatsblad N.714, 31/12/91

P	Not applicable	
UK	Treasury Order (Vat Order 1989) (Finance, Health and Welfare) Finance Bill 1990 Finance Act 1990, Section 13	Statutory Instrument N.2272, 1989

## VALUE-ADDED TAX

Refunds to non-EEC taxable persons (13th VAT Directive)

13th Council Directive 86/560/EEC of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes—arrangements for the refund of value-added tax to taxable persons not established in Community territory.

1) Deadline for implementation of the legislation in the Member States

01.01.88

2) References Official Journal L 326, 21.11.86

86.560

B	Circulaire N.4 du Ministre des Finances du 24/02/88 (remboursement de la TVA à un assujéti établi à l'étranger)	
D	Paragraph 18 Absatz 9 UmsatzsteuerG 1980, 26/11/79 Paragraphen 59-61 Umsatzsteuer-DurchführungsVO 1980, 21/12/79	Bundesgesetzblatt Teil I, S.1953 29/11/79 Bundesgesetzblatt Teil I, S.2359 1979
DK	Lov N.154, 06/05/80 Forordning N.420, skatte- og afgiftsministeriet, 23/09/80 Bekendtgørelse N.639, 20/10/88	
E	Ley N.33/1987, 23/12/87	Boletín Oficial del Estado N.307, 24/12/87
EL	Loi N.1642, 1986	Journal Officiel N.125, Volume A, 21/08/86
F	Décret N.88-255, 15/03/88 - modalités de remboursement TVA aux assujettis établis hors CEE Instruction N.88-308, 02/05/88 Arrêté, 01/04/88 - application de l'art. 1er du D.N.88-255	Bulletin Officiel des Impôts N.85, 02/05/88
I	Legge N.428, 29/12/90 (Art. 38)	Gazzetta Ufficiale N.10, Supplemento Ordinario N.2, p.5, 12/01/91
IRL	The Value-Added Tax Act 1972, Section 13(3)	Statutory Instrument N.22, 1972
L	Règlement Grand Ducal, 23/05/80 Règlement Grand Ducal, 07/12/82 Règlement Grand Ducal, 25/09/84	Mémorial A, p.817, 1980 Mémorial A, p.2235, 1982 Mémorial A, p.1483, 1984
NL	Wet op de omzetbelasting 1968 (art.33)	
P	Decreto-lei N.404/87, 31/12/87	Diário da República I Serie N.300, p.440, 31/12/87
UK	The Value-Added Tax (Repayments to Third Country Traders) Regulations 1987	Statutory Instrument N.2015, 1987



## VALUE-ADDED TAX

Temporary importation of goods (17th VAT Directive)

17th Council Directive 85/362/EEC of 16 July 1985 on the harmonization of the laws of the Member States relating to turnover taxes and exemption from value-added tax on the temporary importation of goods other than means of transport.

1) Deadline for implementation of the legislation in the Member States

01.01.86

The Federal Republic of Germany and Greece were allowed to delay implementation of certain provisions until 01.01.87 and 01.01.89 respectively.

2) References Official Journal L 192, 24.07.85

85.362

B	Loi du/Wet van 04/07/86 Arrêté Royal du 11/08/86 modifiant l'A.R. N.7 du 27/12/77/Koninklijk Besluit van 11/08/86 tot wijziging van het K.B. N.7 van 27/12/86 Loi du/Wet van 22/12/89 Arrêté Royal du/Koninklijk Besluit van 20/08/90	Moniteur Belge du/Belgisch Staatsblad van 01/08/86, p.10778 - 10779 Moniteur Belge du/Belgisch Staatsblad van 23/08/86, p.11740 - 11749 Moniteur Belge du/Belgisch Staatsblad van 29/12/89, p.21141 Moniteur Belge du/Belgisch Staatsblad van 29/08/90, p.16522
D	Verordnung zur Änderung der EinfuhrumsatzsteuerbefreiungsvO, 21/11/85	Bundesgesetzblatt Teil I, S.2116, 21/11/85
DK	Bekendtgørelse N.631, 18/12/85	
E	Ley N.5/1990, 29/06/90 Circular N.1/1991, 06/05/91	Boletín Oficial del Estado N.156, p.3587 - 3608, 30/06/90 Boletín Oficial del Ministerio de la Comunidad autónoma Extremadura hacienda, 06/05/91
EL	Loi N.1642, 1986 Loi N.1684, 1987	Journal Officiel N.125, Volume A, 21/08/86 Journal Officiel N.18, Volume A, p.157, 26/02/87
F	Arrêté, 15/01/86	Journal Officiel, 05/02/86
I	Circolare (Ministero delle Finanze), 31/12/85, N.IX/1985/519 DOG.48	
IRL	European Community (Value-Added Tax) (Exemption on Temporary Importation of Certain Goods) Regulations 1986	Statutory Instrument N.264, 1986
L	Règlement Grand Ducal, 30/12/85	Mémorial A, N.88, p.1937, 30/12/85
NL	Besluit wijziging regeling Vrijstellingen belastingen bij Invoer, 20/12/85	Staatscourant 249, 23/12/85

P	<p>Decreto-lei N.404/87, 31/12/87</p> <p>Circular administrativa do Ministerio das Financas N.18/88, 08/01/88</p> <p>Lei N.96/89, 12/12/89</p> <p>Decreto-lei N.135/90, 24/04/90</p>	<p>Diário da República I Serie N.300, p.440, 31/12/87</p> <p>Diário da República Serie N.284, p.5384, 12/12/89</p> <p>Diário da República I Serie N.95, p.1932, 24/04/90</p>
UK	<p>The Value-Added Tax (Temporarily Imported Goods) Relief Order 1986</p>	<p>Statutory Instrument N.1989, 1986</p>

## VALUE-ADDED TAX

Temporary importation of goods (17th VAT Directive)

Commission Directive 90/237/EEC of 4 May 1990 amending the 17th Council Directive 85/362/EEC on the harmonization of the laws of the Member States relating to turnover taxes - Exemption from value-added tax on the temporary importation of goods other than means of transport.

1) Deadline for implementation of the legislation in the Member States  
01.07.90

2) References Official Journal L 133, 24.05.90

90.237

B	Arrêté Royal du/Koninklijk Besluit van 29/12/88	Moniteur Belge du/Belgisch Staatsblad van 07/01/89
D	Reference not available	
DK		
E	Real Decreto N.2028/1985, 30/12/85	Boletín Oficial del Estado N.261, 31/10/85
EL	Décision ministérielle N.643/85/B0018, 09/07/90	
F		
I		
IRL	Not applicable	
L	Règlement Grand Ducal, 04/09/90	Mémorial A N.46, p.662, 19/09/90
NL		
P		
UK		

## VALUE-ADDED TAX

### Transitional taxation arrangements

Council Directive 91/680/EEC of 16 December 1991 supplementing the system of value-added tax and amending Directive 77/388/EEC with a view to abolishing tax frontiers.

1) Deadline for implementation of the legislation in the Member States

2) References Official Journal L 376, 31.12.91

91.680

B	Loi du/Wet van 28/12/92	Moniteur Belge du/Belgisch Staatsblad van 31/12/92, p.27577 - 27644
D	Verordnung, 11/08/92 Umsatzsteuer- BinnenmarktG, 25/08/92 Verordnung, 03/12/92	Bundesgesetzblatt Teil I N.40, S.1526, 25/08/92 Bundesgesetzblatt Teil I N.41, S.1548, 01/09/92 Bundesgesetzblatt Teil I N.55, S.1982, 11/12/92
DK	Lov N.363, 14/05/92 Bekendtgørelse N.773, 16/09/92 Bekendtgørelse N.781, 18/09/92 Instruktion N.161, 21/09/92 Bekendtgørelse N.1211, 23/12/92	Lovtidende A, S.1475, 14/05/92 Lovtidende A, 16/09/92 Lovtidende A, S.3586, 18/09/92
E	Ley N.37/1992, 28/12/92 Real Decreto N.1624/1992 Ley foral N.12/1992, 30/12/92	Boletín Oficial del Estado N.312, p.44247 - 44305, 29/12/92 Boletín Oficial del Estado N.314, 31/12/92 Boletín Oficial del Estado N.36, p.3989, 11/02/93
EL	Décret présidentiel N.2093/92, 23/11/92 Circulaire N.1131481/7043/0014, 23/12/92	Journal Officiel N.181, Volume A, 25/11/92
F	Loi N.92-677, modifiant article 256 et suivants du Code Général des Impôts, 17/07/92 Instruction, 31/07/92 Décret N.92-1244, 27/11/92 Décret N.92-1429, 30/12/92 Loi de Finances Rect. N.92-1476	Journal Officiel, p.9700 - 9714, 19/07/92 Bulletin Officiel des Impôts N.164, Série 3CA n° 3CA-92, 27/08/92 Journal Officiel, p.16292, 28/11/92 Journal Officiel, p.18253, 31/12/92 Journal Officiel, p.176, 05/01/93
I	Decreto ministeriale, 21/10/92 Decreto legislativo N.455, art.6 e 11, 24/11/92 Decreto legge N.513, 31/12/92 Decreto legislativo N.47, 02/03/93	Gazzetta Ufficiale N.251, p.5 - 19, 24/10/92 Gazzetta Ufficiale N.277, p.8 e 11, 24/11/92 Supplemento Ordinario alla Gazzetta Ufficiale N.306, p.12 - 43, 31/12/92 Gazzetta Ufficiale N.50, 02/03/93
IRL	Finance Act 1992	Statutory Instrument N.9, 1992
L	Règlement Grand Ducal, 18/12/92	Mémorial A N.102, p.3032 - 3044, 28/12/92

NL	<p>Wet tot wijziging van de W op de omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92</p> <p>Besluit tot wijziging van het UitvoeringsB omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92</p> <p>Regeling N.WV92/680 tot wijziging van de Uitvoeringsbeschikking omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92</p>	<p>Staatsblad N.713, 1992</p> <p>Staatsblad N.714, 1992</p> <p>Staatscourant N.252, 1992</p>
P	Decreto-lei N.290/92, 05/11/92	Diário da República I Serie A, N.298, 05/11/92
UK	<p>VAT Act 1983</p> <p>Finance (N.2) Act 1992</p>	

## VALUE-ADDED TAX

### Transitional taxation arrangements

Council Directive 92/111/EEC of 14 December 1992 amending Directive 77/388/EEC and introducing simplification measures regarding value-added tax.

1) Deadline for implementation of the legislation in the Member States

01.01.93, except for derogations.

2) References Official Journal L 384, 30.12.92

92.111

B	Arrêté Royal du/Koninklijk Besluit van 29/12/92 Errata A.R./K.B.29/12/92	Moniteur Belge du/Belgisch Staatsblad van 31/12/92, p.27959 - 27976 Moniteur Belge du/Belgisch Staatsblad van 14/01/93, p.494
D	VerdingungsO für Bauleistungen, 1992 VerdingungsO für Leistungen, 1993	Teil Anordnung Vol.B, Ausgabe 1992 Teil Anordnung Vol.A, Ausgabe 1993
DK	Lov N.1033, 19/12/92	Lovtidende A, S.4699, 19/12/92
E	Decreto-ley N.7/1993, 21/05/93	Boletín Oficial del Estado N.126, p.16011, 27/05/93
EL	Loi N.2166, 1993 Circulaire N.1117821/9703/A0014, 30/09/93	Journal Officiel N.137, Volume A, p.3947, 30/09/93
F		
I	Decreto legge N.513, 31/12/92 Decreto legislativo N.47, 02/03/93 Decreto ministeriale N.567, 28/12/93 Decreto N.553, 30/12/93 Decreto N.557, 30/12/93	Supplemento Ordinario alla Gazzetta Ufficiale N.306, p.12 - 43, 31/12/92 Gazzetta Ufficiale N.50, 02/03/93 Gazzetta Ufficiale N.306, 31/12/93  Gazzetta Ufficiale N.305, 30/12/93 Gazzetta Ufficiale N.305, 30/12/93
IRL	Regulations 1992	Statutory Instrument N.413, 1992
L	Loi, 13/03/93 Règlement Grand Ducal, 13/03/93	Mémorial A N.20, p.373, 22/03/93 Mémorial A N.20, p.374, 22/03/93
NL	Regeling N.WV92/680 tot wijziging van de Uitvoeringsbeschikking omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92	Staatscourant N.252, 1992
P	Lei N.73/93, 14/12/93	Diário da República I Serie A N.290, p.6923, 14/12/93
UK	The Finance Act (N.2) 1992 The Finance Bill 1993	

## **VALUE-ADDED TAX**

Administrative cooperation in the field of indirect taxation

Council Regulation (EEC) No 218/92 of 27 January 1992 on administrative cooperation in the field of indirect taxation.

1) Deadline for implementation of the legislation in the Member States

Not applicable.

2) References Official Journal L 24, 01.02.92

DIRECTLY APPLICABLE MEASURE

## VALUE-ADDED TAX

### Approximation of rates

Council Directive 92/77/EEC of 19 October 1992 completing the common system of value-added tax and amending Directive 77/388/EEC - Approximation of VAT rates.

1) Deadline for implementation of the legislation in the Member States  
31.12.92

2) References Official Journal L 316, 31.10.92

### 92.77

B	Arrêté Royal du 29/12/92 modifiant l'A.R.N.20 du 20/07/70/Koninklijk Besluit van 29/12/92 tot wijziging van het K.B.N.20 van 20/07/70	Moniteur Belge du/Belgisch Staatsblad van 31/12/92, p.28198 - 28208
D	SteueränderungsG, 25/02/92 Rundschreiben, 07/12/92	Bundesgesetzblatt Teil I, N.9, S.317, 28/02/92 Bundessteuerblatt Teil I, N.92, S.764, 1992
DK	Not applicable	
E	Ley N.37/1992, 28/12/92 Ley foral N.12/1992, 30/12/92	Boletín Oficial del Estado N.312, p.44247 - 44305, 29/12/92 Boletín Oficial del Estado N.36, p.3989, 11/02/93
EL	Décret présidentiel N.2093, 23/11/92	Journal Officiel N.181, Volume A, 25/11/92
F	Loi N.91-716, 26/07/91 Loi N.92-677, modifiant article 256 et suivants du Code Général des Impôts, 17/07/92	Journal Officiel p.9955, 27/07/91 Journal Officiel p.9700 - 9714, 19/07/92
I	Decreto legge N.513, 31/12/92 Decreto legislativo N.47, 02/03/93	Supplemento Ordinario alla Gazzetta Ufficiale N.306, p.12 - 43, 31/12/92 Gazzetta Ufficiale N.50, 02/03/93
IRL	Financial Resolutions of the 1993 Budget, Sections 7 & 9	
L	Loi concernant les recettes et dépenses de l'État pour l'exercice 1992, 20/12/91 Loi concernant les recettes et dépenses de l'État pour l'exercice 1993, 23/12/92	Mémorial A N.53, p.1545 - 1547, 20/12/91 Mémorial A N.100, p.2795 - 2813, 23/12/92



NL	<p>Wet tot wijziging van een aantal belastingW in de kader van het belastingplan 1993, 24/12/92</p> <p>Wet tot wijziging van de W op de omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92</p> <p>Besluit tot wijziging van het UitvoeringsB omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92</p> <p>Regeling N.WV92/680 tot wijziging van de Uitvoeringsbeschikking omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92</p>	<p>Staatsblad N.686, 1992</p> <p>Staatsblad N.713, 1992</p> <p>Staatsblad N.714, 1992</p> <p>Staatscourant N.252, 1992</p>
P		
UK	VAT Act 1983 (as amended)	

## HARMONIZATION OF DUTY STRUCTURES

General arrangements, holding and movement of excise duty products

Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for products subject to excise duty and on the holding and movement of such products.

1) Deadline for implementation of the legislation in the Member States

01.01.93

2) References Official Journal L 76, 23.03.92

92.12

B	Arrêté Royal du/Koninklijk Besluit van 29/12/92	Moniteur Belge du/Belgisch Staatsblad van 31/12/92, p.27857
D	Verbrauchssteuer- BinnenmarktG, (art.1 TabStG, art.2 BierStG, art. 3 Änderung branntweinmonopolrechtlicher Vorschriften, art.4 SchaumwZwStG, art.5 MinöStG, art.6 KaffeeStG, art.8 Änderung der AbgabenO, art.9 Änderung des EG- AmtshilfeG, art.11 Änderung des EG- BeitreibungG), 21/12/92	Bundesgesetzblatt Teil I, N.59, S.2150 - 2209, 29/12/92
DK	Lov N.1015, 19/12/92 Lov N.1016, 19/12/92 Lov N.1017, 19/12/92 Lov N.1018, 19/12/92 Lov N.1029, 19/12/92	Lovtidende A, S.4638, 19/12/92 Lovtidende A, S.4645, 19/12/92 Lovtidende A, S.4652, 19/12/92 Lovtidende A, S.4657, 19/12/92 Lovtidende A, S.4682, 19/12/92
E	Ley N.38/1992, 28/12/92 Real Decreto N.258/1993, 19/02/93	Boletín Oficial del Estado N.312, p.44305, 29/12/92 Boletín Oficial del Estado N.56, 06/03/93
EL	Décret présidentiel N.2093/92, 23/11/92	Journal Officiel N.181, Volume A, 25/11/92
F	Loi N.92-677, modifiant article 256 et suivants du Code Général des Impôts, 17/07/92	Journal Officiel p.9700 - 9714, 19/07/92
I	Decreto legge N.513, 31/12/92	Supplemento Ordinario alla Gazzetta Ufficiale N.306, p.12 - 43, 31/12/92
IRL	The Finance Act 1992 (Sections 103 - 109) European Community (Customs and Excise) Regulations 1992 Control of Excisable Products Regulations 1992	Statutory Instrument N.9, 1992 Statutory Instrument 1992 Statutory Instrument 1992

L	<p>Loi, Article 10, 23/12/92</p> <p>Règlement Grand Ducal, 18/12/92</p> <p>Règlement Ministériel portant publication de l'A.R. belge du 29/12/92 relatif au régime général à la détention &amp; aux contrôles des produits soumis à accise, 30/12/92</p> <p>Règlement Ministériel portant publication de l'A.R. belge du 29/12/92 concernant les accises, 30/12/92</p> <p>Règlement Ministériel portant publication de l'A.R. belge du 29/12/92 concernant la structure &amp; les taux des droits d'accise sur l'alcool et les boissons alcoolisées, 30/12/92</p> <p>Règlement Ministériel portant publication de l'A.R. belge du 29/12/92 concernant la structure &amp; les taux des droits d'accise sur les huiles minérales, 30/12/92</p> <p>Règlement Ministériel portant publication de l'A.R. belge du 29/12/92 relatif au régime fiscal des tabacs manufacturés, 30/12/92</p>	<p>Mémorial A N.100, p.2795 - 2813, 23/12/92</p> <p>Mémorial A N.102, p.3166, 28/12/92</p> <p>Mémorial A N.107, p.3166 - 3173, 31/12/92</p> <p>Mémorial A N.107, p.3173 - 3175, 31/12/92</p> <p>Mémorial A N.107, p.3176 - 3180, 31/12/92</p> <p>Mémorial A N.107, p.3180 - 3183, 31/12/92</p> <p>Mémorial A N.107, p.3183 - 3186, 31/12/92</p>
NL	<p>Wet tot wijziging van een aantal belastingW in de kader van het belastingplan 1993, 24/12/92</p> <p>Wet tot wijziging van de W. op de accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92</p> <p>Besluit tot wijziging van het UitvoeringsB accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92</p> <p>Regeling N.WV92/680 tot wijziging van de Uitvoeringsbeschikking omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92</p>	<p>Staatsblad N.686, 1992</p> <p>Staatsblad N.711, 1992</p> <p>Staatsblad N.712, 1992</p> <p>Staatscourant N.252, 1992</p>
P	<p>Lei orçamental, 1993</p> <p>Decreto-lei N.52/93, 26/02/93</p>	<p>Diário da República N.298, 28/12/92</p> <p>Diário da República I Serie A N.48, p.832 - 839, 26/02/93</p>
UK	<p>Finance (N.2) Act 1992</p>	

## HARMONIZATION OF DUTY STRUCTURES

General arrangements, holding and movement of excise duty products

Council Directive 92/108/EEC of 14 December 1992 amending Directive 92/12/EEC on the general arrangements for products subject to excise duty and on the holding and movement of such products and Directive 92/81/EEC.

1) Deadline for implementation of the legislation in the Member States

01.01.93

2) References Official Journal L 390, 31.12.92

92.108

B	Arrêté Royal du/Koninklijk Besluit van 29/12/92	Moniteur Belge du/Belgisch Staatsblad van 31/12/92, p.27880
D	Verbrauchssteuer- BinnenmarktG, (art.5 MinStG, art.9 Änderung der EG- AmtshilfeG, art.11 Änderung des EG- BeitreibungsG), 21/12/92	Bundesgesetzblatt Teil I, N.59, S.2150 - 2209, 29/12/92
DK	Lov N.1015, 19/12/92 Lov N.1016, 19/12/92 Lov N.1017, 19/12/92 Lov N.1018, 19/12/92 Lov N.1029, 19/12/92	Lovtidende A, S.4638, 19/12/92 Lovtidende A, S.4645, 19/12/92 Lovtidende A, S.4652, 19/12/92 Lovtidende A, S.4657, 19/12/92 Lovtidende A, S.4682, 19/12/92
E	Ley N.38/1992, 28/12/92 Real Decreto N.258/1993, 19/02/93	Boletín Oficial del Estado N.312, p.44305, 29/12/92 Boletín Oficial del Estado N.56, p.7200, 06/03/93
EL	Partial implementation Décret présidentiel N.2127, 06/02/93	Journal Officiel N.48, Volume A, p.455, 06/04/93
F	Loi N.92-677, modifiant article 256 et suivants du Code Général des Impôts, 17/07/92 Loi N.92-1476, modifiant L N.92-1376, 31/12/92 (art.43)	Journal Officiel p.9700 - 9714, 19/07/92 Journal Officiel p.182, 05/01/93
I	Decreto legge N.513, 31/12/92	Supplemento Ordinario alla Gazzetta Ufficiale N.306, p.12 - 43, 31/12/92
IRL	European Community (Customs and Excises) Regulations 1992	Statutory Instrument N.394, 1992
L	Règlement Grand Ducal, 18/12/92 Règlement Grand Ducal, 24/03/93	Mémorial A N.102, p.3166, 28/12/92 Mémorial A N.29, p.484, 13/04/93

NL	<p>Wet tot wijziging van een aantal belastingW in de kader van het belastingplan 1993, 24/12/92</p> <p>Wet tot wijziging van de W. op de accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92</p> <p>Besluit tot wijziging van het UitvoeringsB accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92</p> <p>Regeling N.WV92/680 tot wijziging van de Uitvoeringsbeschikking omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92</p>	<p>Staatsblad N.686, 1992</p> <p>Staatsblad N.711, 1992</p> <p>Staatsblad N.712, 1992</p> <p>Staatscourant N.252, 1992</p>
P	Decreto-lei N.52/93, 26/02/93	Diário da República I Serie A N.48, p.832 - 839, 26/02/93
UK	Finance Bill 1993	

## HARMONIZATION OF DUTY STRUCTURES

Alcoholic beverages and alcohol contained in other products

Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcoholic beverages.

1) Deadline for implementation of the legislation in the Member States

31.12.92

2) References Official Journal L 316, 31.10.92

92.83

B	Arrêté Royal du/Koninklijk Besluit van 29/12/92	Moniteur Belge du/Belgisch Staatsblad van 31/12/92, p.27870
D	Verbrauchssteuer- BinnenmarktG, (art.2, BierStG), 21/12/92	Bundesgesetzblatt Teil I, N.59, S.2150 - 2209, 29/12/92
DK	Lov N.1015, 19/12/92 Lov N.1017, 19/12/92 Bekendtgørelse N.1205, 23/12/92 Bekendtgørelse N.1207, 23/12/92	Lovtidende A, S.4638, 19/12/92 Lovtidende A, S.4652, 19/12/92
E	Ley N.38/1992, 28/12/92	Boletín Oficial del Estado N.312, p.44305, 29/12/92
EL	Décret présidentiel N.2093/92, 23/11/92	Journal Officiel N.181, Volume A, 25/11/92
F	Loi N.92-1376, 30/12/92 Loi N.92-1476, modifiant L N.92-1376, 31/12/92 (art.32, 34)	Journal Officiel p.18058, 31/12/92 Journal Officiel p.176, 05/01/93
I	Decreto legge N.513, 31/12/92	Supplemento Ordinario alla Gazzetta Ufficiale N.306, p.12 - 43, 31/12/92
IRL	The Finance Act 1992 (Sections 89 - 102) European Community (Customs and Excise) Regulations 1992 Financial Resolutions of the 1993 Budget, Sections 2 and 3	Statutory Instrument N.9, 1992 Statutory Instrument N.394, 1992
L	Loi concernant les recettes et dépenses de l'État pour l'exercice 1993, 23/12/92 Règlement Grand Ducal, 18/12/92	Mémorial A N.100, p.2795 - 2813, 23/12/92 Mémorial A N.102, p.3166, 28/12/92
NL	Wet tot wijziging van een aantal belastingW in de kader van het belastingplan 1993, 24/12/92 Wet tot wijziging van de W. op de accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92 Besluit tot wijziging van het UitvoeringsB accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92 Regeling N.WV92/680 tot wijziging van de Uitvoeringsbeschikking omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92	Staatsblad N.686, 1992 Staatsblad N.711, 1992 Staatsblad N.712, 1992 Staatscourant N.252, 1992

P	Lei orçamental, 1993 Decreto-lei N.104/93, 05/04/93	Diário da República N.298, 28/12/92 Diário da República I Serie A N.80, p.1728 - 1734, 05/04/93
UK	Finance Bill 1993	

## HARMONIZATION OF DUTY STRUCTURES

### Manufactured tobacco

Council Directive 92/78/EEC of 19 October 1992 amending Council Directives 72/464/EEC and 79/32/EEC on taxes other than turnover taxes which are levied on the consumption of manufactured tobacco.

1) Deadline for implementation of the legislation in the Member States  
31.12.92

2) References Official Journal L 316, 31.10.92

### 92.78

B	Arrêté Royal du/Koninklijk Besluit van 29/12/92	Moniteur Belge du/Belgisch Staatsblad van 31/12/92, p.27877
D	Verbrauchssteuer- BinnenmarktG, (art.1 TabStG), 21/12/92	Bundesgesetzblatt Teil I, N.59, S.2150 - 2209, 29/12/92
DK	Lov N.1016, 19/12/92 Bekendtgørelse N.1204, 23/12/92	Lovtidende A, S.4645, 19/12/92
E	Ley N.38/1992, 28/12/92	Boletín Oficial del Estado N.312, p.44305, 29/12/92
EL	Décret présidentiel N.2093, 23/11/92 Décret présidentiel N.2127, 06/02/93	Journal Officiel N.181, Volume A, 25/11/92 Journal Officiel N.48, Volume A, p.455, 06/04/93
F	Loi N.92-1376, 30/12/92 Loi N.92-1476, modifiant L N.92-1376, 31/12/92	Journal Officiel p.18058, 31/12/92 Journal Officiel p.176, 05/01/93
I	Decreto legge N.513, 31/12/92	Supplemento Ordinario alla Gazzetta Ufficiale N.306, p.12 - 43, 31/12/92
IRL	European Community (Structure of Excise Duties of Manufactured Tobacco) Regulations 1992 Financial Resolutions of the 1993 Budget, Section 1	Statutory Instrument N.394, 1992
L	Règlement Grand Ducal, 18/12/92 Règlement Ministériel portant publication de l'A.R. belge du 29/12/92 relatif au régime fiscal des tabacs manufacturés, 30/12/92	Mémorial A N.102, p.3166, 28/12/92 Mémorial A N.107, p.3183 - 3186, 31/12/92
NL	Wet tot wijziging van een aantal belastingW in de kader van het belastingplan 1993, 24/12/92 Wet tot wijziging van de W. op de accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92 Besluit tot wijziging van het UitvoeringsB accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92 Regeling N.WV92/680 tot wijziging van de Uitvoeringsbeschikking omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92	Staatsblad N.686, 1992  Staatsblad N.711, 1992  Staatsblad N.712, 1992  Staatscourant N.252, 1992



P	Lei orçamental, 1993 Decreto-lei N.325/93, 25/09/93	Diário da República N.298, 28/12/92 Diário da República I Serie A N.226, p.5352 - 5362, 25/09/93
UK	Finance (N.2) Act 1992	

## HARMONIZATION OF DUTY STRUCTURES

### Mineral oils

Council Directive 92/81/EEC of 19 October 1992 on the harmonization of the structures of excise duties on mineral oils.

Council Decision 93/697/EEC of 13 December 1993 authorizing certain Member States to apply or to continue to apply to certain mineral oils when used for specific purposes reduced rates of excise duty or exemptions from excise duty in accordance with the procedure provided for in Article 8(4) of Council Directive 92/81/EEC.

#### 1) Deadline for implementation of the legislation in the Member States

- Directive 92/81/EEC: 31.12.92
- Decision 93/697/EEC: not required

#### 2) References Official Journal L 316, 31.10.92 Official Journal L 321, 23.12.93

92.81

B	Arrêté Royal du/Koninklijk Besluit van 29/12/92	Moniteur Belge du/Belgisch Staatsblad van 31/12/92, p.27866
D	Verbrauchssteuer- BinnenmarktG, (art.5 MinöStG), 21/12/92	Bundesgesetzblatt Teil I, N.59, S.2150 - 2209, 29/12/92
DK	Lov N.1018, 19/12/92 Lov N.1029, 19/12/92 Bekendtgørelse N.1206, 23/12/92	Lovtidende A, S.4657, 19/12/92 Lovtidende A, S.4682, 19/12/92
E	Ley N.38/1992, 28/12/92	Boletín Oficial del Estado N.312, p.44305, 29/12/92
EL	Décret présidentiel N.2093, 23/11/92	Journal Officiel N.181, Volume A, 25/11/92
F	Loi N.92-1376, 30/12/92 (art.33) Loi N.92-1476, modifiant L N.92-1376, 31/12/92 (art.35)	Journal Officiel p.18058, 31/12/92 Journal Officiel p.176, 05/01/93
I	Decreto legge N.513, 31/12/92	Supplemento Ordinario alla Gazzetta Ufficiale N.306, p.12 - 43, 31/12/92
IRL	European Community (Customs and Excise) Regulations 1992	Statutory Instrument N.394, 1992
L	Règlement Grand Ducal, 18/12/92 Règlement Ministériel portant publication de l'A.R. belge du 29/12/92 concernant la structure & les taux des droits d'accise sur les huiles minérales, 30/12/92	Mémorial A N.102, p.3166, 28/12/92 Mémorial A N.107, p.3180 - 3183, 31/12/92

NL	<p>Wet tot wijziging van een aantal belastingen in de kader van het belastingplan 1993, 24/12/92</p> <p>Wet tot wijziging van de W. op de accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92</p> <p>Besluit tot wijziging van het UitvoeringsB accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92</p> <p>Regeling N.WV92/680 tot wijziging van de Uitvoeringsbeschikking omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92</p>	<p>Staatsblad N.686, 1992</p> <p>Staatsblad N.711, 1992</p> <p>Staatsblad N.712, 1992</p> <p>Staatscourant N.252, 1992</p>
P	Lei orçamental, 1993	Diário da República N.298, 28/12/92
UK	Finance Bill 1993	

## HARMONIZATION OF DUTY STRUCTURES

Rum from French overseas departments

Council Decision 88/245/EEC of 19 April 1988 authorizing the French Republic to apply in its overseas departments and in metropolitan France, by way of derogation from Article 95 of the Treaty, a reduced rate of the revenue duty imposed on the consumption of traditional rum produced in those departments.

1) Deadline for implementation of the legislation in the Member States

2) References Official Journal L 106, 27.04.88

### IMPLEMENTATION NOT COMPULSORY

B		
D		
DK		
E		
EL		
F		
I		
IRL		
L		
NL		
P		
UK		

## HARMONIZATION OF EXCISE DUTY RATES

Alcohol and alcoholic beverages

Council Directive 92/84/EEC of 19 October 1992 on approximation of the rates of excise duty on alcohol and alcoholic beverages.

1) Deadline for implementation of the legislation in the Member States  
31.12.92

2) References Official Journal L 316, 31.10.92

92.84

B	Arrêté Royal du/Koninklijk Besluit van 29/12/92	Moniteur Belge du/Belgisch Staatsblad van 31/12/92, p.27870
D	Verbrauchssteuer- BinnenmarktG, (art.2 BierStG), 21/12/92	Bundesgesetzblatt Teil I, N.59, S.2150 - 2209, 29/12/92
DK	Lov N.1015, 19/12/92 Lov N.1017, 19/12/92 Bekendtgørelse N.1205, 23/12/92 Bekendtgørelse N.1207, 23/12/92	Lovtidende A, S.4638, 19/12/92 Lovtidende A, S.4652, 19/12/92
E	Ley N.38/1992, 28/12/92	Boletín Oficial del Estado N.312, p.44305, 29/12/92
EL	Décret présidentiel N.2093/92, 23/11/92 Décret présidentiel N.2127/93, 06/02/93	Journal Officiel N.181, Volume B, 25/11/92 Journal Officiel N.48, Volume A, p.455, 06/04/93
F	Loi N.92-1376, 30/12/92 (art.45) Loi N.92-1476, modifiant L N.92-1376, 31/12/92 (art.32, 34)	Journal Officiel p.18058, 31/12/92 Journal Officiel p.176, 05/01/93
I	Decreto legge N.513, 31/12/92	Supplemento Ordinario alla Gazzetta Ufficiale N.306, p.12 - 43, 31/12/92
IRL	Not applicable	
L	Loi concernant les recettes et dépenses de l'État pour l'exercice 1993, 23/12/92 Règlement Grand Ducal, 18/12/92	Mémorial A N.100, p.2795 - 2813, 23/12/92 Mémorial A N.102, p.3166, 28/12/92
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P	Lei orçamental, 1993 Decreto-lei N.104/93, 05/04/93	Diário da República N.298, 28/12/92 Diário da República I Serie A N.80, p.1728 - 1734, 05/04/93

UK	Finance Act (N.2) 1992	
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## HARMONIZATION OF EXCISE DUTY RATES

### Cigarettes

Council Directive 92/79/EEC of 19 October 1992 on the approximation of the taxes on cigarettes.

1) Deadline for implementation of the legislation in the Member States  
31.12.92

2) References Official Journal L 316, 31.10.92

92.79

B	Arrêté Royal du/Koninklijk Besluit van 29/12/92	Moniteur Belge du/Belgisch Staatsblad van 31/12/92, p.27877
D	Verbrauchssteuer- BinnenmarktG, (art.1 TabStG), 21/12/92	Bundesgesetzblatt Teil I, N.59, S.2150 - 2209, 29/12/92
DK	Lov N.1016, 19/12/92 Bekendtgørelse N.1204, 23/12/92	Lovtidende A, s.4645, 19/12/92
E	Ley N.38/1992, 28/12/92	Boletín Oficial del Estado N.312, p.44305, 29/12/92
EL	Décret présidentiel N.2093, 23/11/92	Journal Officiel N.181, Volume A, 25/11/92
F	Loi N.92-1376, 30/12/92 Loi N.92-1476, modifiant L N.92-1376, 31/12/92	Journal Officiel p.18058, 31/12/92 Journal Officiel p.176, 05/01/93
I	Decreto legge N.513, 31/12/92	Supplemento Ordinario alla Gazzetta Ufficiale N.306, p.12 - 43, 31/12/92
IRL	Not applicable	
L	Règlement Grand Ducal, 18/12/92 Règlement Ministériel portant publication de l'A.R. belge du 29/12/92 relatif au régime fiscal des tabacs manufacturés, 30/12/92	Mémorial A N.102, p.3166, 28/12/92 Mémorial A N.107, p.3183 - 3186, 31/12/92
NL	Wet tot wijziging van een aantal belastingW in de kader van het belastingplan 1993, 24/12/92 Wet tot wijziging van de W. op de accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92 Besluit tot wijziging van het UitvoeringsB accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92 Regeling N.WV92/680 tot wijziging van de Uitvoeringsbeschikking omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92	Staatsblad N.686, 1992 Staatsblad N.711, 1992 Staatsblad N.712, 1992 Staatscourant N.252, 1992
P	Lei orçamental, 1993 Decreto-lei N.325/93, 25/09/93	Diário da República N.298, 28/12/92 Diário da República I Serie A N.226, p.5352 - 5362, 25/09/93

UK	Finance (N.2) Act 1992	
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## HARMONIZATION OF EXCISE DUTY RATES

Manufactured tobacco other than cigarettes

Council Directive 92/80/EEC of 19 October 1992 on the approximation of the taxes on manufactured tobacco other than cigarettes.

1) Deadline for implementation of the legislation in the Member States

31.12.92

2) References Official Journal L 316, 31.10.92

92.80

B	Arrêté Royal du/Koninklijk Besluit van 29/12/92	Moniteur Belge du/Belgisch Staatsblad van 31/12/92, p.27877
D	Verbrauchssteuer- BinnenmarktG, (art.1, TabStG), 21/12/92	Bundesgesetzblatt Teil I, N.59, S.2150 - 2211, 29/12/92
DK	Lov N.1016, 19/12/92 Bekendtgørelse N.1204, 23/12/92	Lovtidende A, s.4645, 19/12/92
E	Ley N.38/1992, 28/12/92	Boletín Oficial del Estado N.312, p.44305, 29/12/92
EL	Décret présidentiel N.2093, 23/11/92 Décret présidentiel N.2127, 06/02/93	Journal Officiel N.181, Volume A, 25/11/92 Journal Officiel N.48, Volume A, p.455, 06/04/93
F	Loi N.92-1376, 30/12/92 (art.33) Loi N.92-1476, modifiant L N.92-1376, 31/12/92 (art.35)	Journal Officiel p.18058, 31/12/92 Journal Officiel p.176, 05/01/93
I	Decreto legge N.513, 31/12/92	Supplemento Ordinario alla Gazzetta Ufficiale N.306, p.12 - 43, 31/12/92
IRL	Financial Resolutions of the 1993 Budget, Section 1	
L	Règlement Grand Ducal, 18/12/92 Règlement Ministériel portant publication de l'A.R. belge du 29/12/92 relatif au régime fiscal des tabacs manufacturés, 30/12/92	Mémorial A N.102, p.3166, 28/12/92 Mémorial A N.107, p.3183 - 3186, 31/12/92
NL	Wet tot wijziging van een aantal belastingW in de kader van het belastingplan 1993, 24/12/92 Wet tot wijziging van de W. op de accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92 Besluit tot wijziging van het UitvoeringsB accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92 Regeling N.WV92/680 tot wijziging van de Uitvoeringsbeschikking omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92	Staatsblad N.686, 1992  Staatsblad N.711, 1992  Staatsblad N.712, 1992  Staatscourant N.252, 1992

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UK	Finance (N.2) Act 1992	

## HARMONIZATION OF EXCISE DUTY RATES

Mineral oils

Council Directive 92/82/EEC of 19 October 1992 on the approximation of the rates of excise duty on mineral oils.

1) Deadline for implementation of the legislation in the Member States  
31.12.92

2) References Official Journal L 316, 31.10.92

92.82

B	Arrêté Royal du/Koninklijk Besluit van 29/12/92	Moniteur Belge du/Belgisch Staatsblad van 31/12/92, p.27866
D	Verbrauchssteuer- BinnenmarktG, (art.5, MinöStG), 21/12/92	Bundesgesetzblatt Teil I, N.59, S.2150 - 2209, 29/12/92
DK	Lov N.1018, 19/12/92 Lov N.1029, 19/12/92 Bekendtgørelse N.1206, 23/12/92	Lovtidende A, S.4657, 19/12/92 Lovtidende A, S.4682, 19/12/92
E	Ley N.38/1992, 28/12/92	Boletín Oficial del Estado N.312, p.44305, 29/12/92
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I	Decreto legge N.513, 31/12/92	Supplemento Ordinario alla Gazzetta Ufficiale N.306, p.12 - 43, 31/12/92
IRL	European Community (Customs and Excise) Regulations 1992 Financial Resolutions of the 1993 Budget, Section 4	Statutory Instrument 1992
L	Règlement Grand Ducal, 18/12/92 Règlement Ministériel portant publication de l'A.R. belge du 29/12/92 concernant la structure & les taux des droits d'accise sur les huiles minérales, 30/12/92	Mémorial A N.102, p.3166, 28/12/92 Mémorial A N.107, p.3180 - 3183, 31/12/92
NL	Wet tot wijziging van een aantal belastingW in de kader van het belastingplan 1993, 24/12/92 Wet tot wijziging van de W. op de accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92 Besluit tot wijziging van het UitvoeringsB accijns in verband met de afschaffing van de fiscale grenzen, 24/12/92 Regeling N.WV92/680 tot wijziging van de Uitvoeringsbeschikking omzetbelasting 1968 in verband met de afschaffing van de fiscale grenzen, 24/12/92	Staatsblad N.686, 1992  Staatsblad N.711, 1992  Staatsblad N.712, 1992  Staatscourant N.252, 1992

P	Lei orçamental, 1993	Diário da República N.298, 28/12/92
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