

Official Journal

of the European Communities

ISSN 0378-6978

L 408

Volume 35

31 December 1992

English edition

Legislation

Contents

I *Acts whose publication is obligatory*

.....

II *Acts whose publication is not obligatory*

Council

92/611/EEC:

- ★ Council Decision of 7 December 1992 concerning the conclusion by the European Economic Community of an Agreement in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community, of the one part, and the Czech and Slovak Federal Republic, of the other part 1

Agreement in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community, of the one part, and the Czech and Slovak Federal Republic, of the other part 2

92/612/EEC:

- ★ Council Decision of 7 December 1992 concerning the conclusion by the European Economic Community of an Agreement in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community, of the one part, and the Republic of Poland, of the other part 4

Agreement in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community, of the one part, and the Republic of Poland, of the other part 5

92/613/EEC:

- ★ Council Decision of 7 December 1992 concerning the conclusion by the European Economic Community of an Agreement in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community, of the one part, and the Republic of Hungary, of the other part 7

Agreement in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community, of the one part, and the Republic of Hungary, of the other part 8

92/614/EEC:	
★ Council Decision of 21 December 1992 authorizing the Federal Republic of Germany to apply a particular measure in accordance with Article 22 (12) (b) of Directive 77/388/EEC	10
92/615/EEC:	
★ Council Decision of 21 December 1992 authorizing the Kingdom of Denmark to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC	11
92/616/EEC:	
★ Council Decision of 21 December 1992 authorizing the Kingdom of Spain to apply a particular measure in accordance with Article 22 (12) (a) of Directive 77/388/EEC	12
92/617/EEC:	
★ Council Decision of 21 December 1992 authorizing Ireland to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC	13
92/618/EEC:	
★ Council Decision of 21 December 1992 authorizing the Italian Republic to apply a particular measure in accordance with Article 22 (12) (a) of Directive 77/388/EEC	14
92/619/EEC:	
★ Council Decision of 21 December 1992 authorizing the Grand Duchy of Luxembourg to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC	15
92/620/EEC:	
★ Council Decision of 21 December 1992 authorizing the Kingdom of the Netherlands to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC	16
92/621/EEC:	
★ Council Decision of 21 December 1992 authorizing the United Kingdom to apply a particular measure in accordance with Article 22 (12) (b) of Directive 77/388/EEC	17
 Commission	
92/622/ECSC:	
★ Commission Decision of 7 December 1992 concerning the conclusion on behalf of the European Coal and Steel Community of the Agreement in the form of exchanges of letters between the European Coal and Steel Community and the European Economic Community, of the one part, and the Republic of Hungary, of the other part, to extend the duration of the Interim Agreement signed between the Parties in Brussels on 16 December 1991	18
92/623/ECSC:	
★ Commission Decision of 7 December 1992 concerning the conclusion on behalf of the European Coal and Steel Community of the Agreement in the form of exchanges of letters between the European Coal and Steel Community and the European Economic Community, of the one part, and the Republic of Poland, of the other part, to extend the duration of the Interim Agreement signed between the Parties in Brussels on 16 December 1991	19

★ Commission Decision of 7 December 1992 concerning the conclusion on behalf of the European Coal and Steel Community of the Agreement in the form of exchanges of letters between the European Coal and Steel Community and the European Economic Community, of the one part, the Czech and Slovak Federal Republic, of the other part, to extend the duration of the Interim Agreement signed between the Parties in Brussels on 16 December 1991 20

II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DECISION

of 7 December 1992

concerning the conclusion by the European Economic Community of an Agreement in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community, of the one part, and the Czech and Slovak Federal Republic, of the other part

(92/611/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAD DECIDED AS FOLLOWS:

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Whereas, pending the completion of the ratification procedure of the Europe Agreement establishing an association between the European Communities and their Member States of the one part and the Czech and Slovak Federal Republic of the other part signed in Brussels on 16 December 1991, it is necessary to extend, after 31 December 1992, the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community of the one part and the Czech and Slovak Federal Republic of the other part ⁽²⁾ signed in Brussels on 16 December 1991, by concluding an Agreement in the form of exchanges of letters,

Article 1

The Agreement in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community of the one part and the Czech and Slovak Federal Republic of the other part is hereby approved on behalf of the European Economic Community.

The text of the Agreement is attached to this Decision.

Article 2

The President of the Council is hereby authorized to designate the persons who will sign the Agreement in order to bind the Community.

Done at Brussels, 7 December 1992.

For the Council

The President

D. HURD

⁽¹⁾ OJ No C 337, 21. 12. 1992.

⁽²⁾ OJ No L 115, 30. 4. 1992, p. 2.

AGREEMENT

in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community, of the one part, and the Czech and Slovak Federal Republic, of the other part

A. Letter from the Community

Sir,

The Europe Agreement establishing an association between the European Communities and their Member States of the one part and the Czech and Slovak Federal Republic of the other part was signed in Brussels on 16 December 1991.

For the entry into force of this Europe Agreement, the approval by the Contracting Parties, in accordance with their own procedures, is required.

Pending the completion of the abovementioned formalities, the Parties signed on 16 December 1991 the Interim Agreement between the European Economic Community and the European Coal and Steel Community of the one part and the Czech and Slovak Federal Republic of the other part setting out the provisions of the Europe Agreement which relate to trade and trade-related measures in order to ensure swift implementation of those provisions.

The Interim Agreement entered into force on 1 March 1992. According to Article 46, the Interim Agreement is to apply until the entry into force of the Europe Agreement signed on 16 December 1991 and at the latest until 31 December 1992.

Since all ratification procedures might not be completed by 30 November 1992, the entry into force of the Europe Agreement cannot be guaranteed.

In order to avoid a disruption of the trade relations between the Parties established by the Interim Agreements, the Parties have agreed to amend Article 46 (1) of the Interim Agreement by deleting the part which reads 'and at the latest until 31 December 1992'.

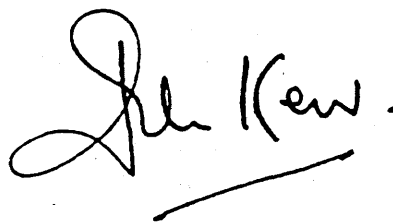
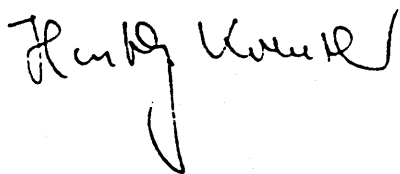
It is understood that this extension of duration includes the extension of the exchanges of letters and declarations annexed to the Final Act of the Interim Agreement.

This Agreement, in the form of exchanges of letters, enters into force on the first day after receipt of your answer.

I would be grateful if you would confirm your Government's agreement to the contents of this letter.

Please accept, Sir, the assurance of our highest consideration.

For the Council and the Commission of the European Communities



B. Letter from the Czech and Slovak Federal Republic

Sirs,

I have the honour to acknowledge receipt of your letter bearing today's date, the contents of which are as follows:

'The Europe Agreement establishing an association between the European Communities and their Member States of the one part and the Czech and Slovak Federal Republic of the other part was signed in Brussels on 16 December 1991.

For the entry into force of this Europe Agreement, the approval by the Contracting Parties, in accordance with their own procedures, is required.

Pending the completion of the abovementioned formalities, the Parties signed on 16 December 1991 the Interim Agreement between the European Economic Community and the European Coal and Steel Community of the one part and the Czech and Slovak Federal Republic of the other part setting out the provisions of the Europe Agreement which relate to trade and trade-related measures in order to ensure swift implementation of those provisions.

The Interim Agreement entered into force on 1 March 1992. According to Article 46, the Interim Agreement is to apply until the entry into force of the Europe Agreement signed on 16 December 1991 and at the latest until 31 December 1992.

Since all ratification procedures might not be completed by 30 November 1992, the entry into force of the Europe Agreement cannot be guaranteed.

In order to avoid a disruption of the trade relations between the Parties established by the Interim Agreements, the Parties have agreed to amend Article 46 (1) of the Interim Agreement by deleting the part which reads "and at the latest until 31 December 1992".

It is understood that this extension of duration includes the extension of the exchanges of letters and declarations annexed to the Final Act of the Interim Agreement.

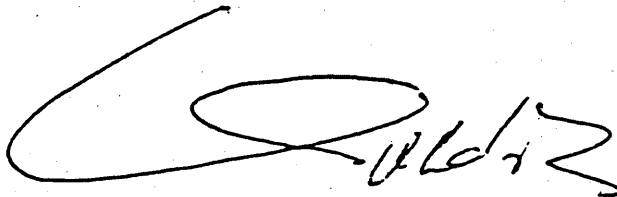
This Agreement, in the form of exchanges of letters, enters into force on the first day after receipt of your answer.

I would be grateful if you would confirm your Governments's agreement to the contents of this letter.'

I have the honour to confirm my Government's agreement to the contents of your letter.

Please accept, Sirs, the assurance of my highest consideration.

*For the Government of the
Czech and Slovak Federal Republic*



COUNCIL DECISION

of 7 December 1992

concerning the conclusion by the European Economic Community of an Agreement in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community, of the one part, and the Republic of Poland, of the other part

(92/612/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAD DECIDED AS FOLLOWS:

Article 1

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Whereas, pending the completion of the ratification procedure of the Europe Agreement establishing an association between the European Communities and their Member States of the one part and the Republic of Poland of the other part signed in Brussels on 16 December 1991, it is necessary to extend, after 31 December 1992, the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community of the one part and the Republic of Poland of the other part ⁽²⁾ signed in Brussels on 16 December 1991, by concluding an Agreement in the form of exchanges of letters,

The Agreement in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community of the one part and the Republic of Poland of the other part is hereby approved on behalf of the European Economic Community.

The text of the Agreement is attached to this Decision.

Article 2

The President of the Council is hereby authorized to designate the persons who will sign the Agreement in order to bind the Community.

Done at Brussels, 7 December 1992.

For the Council

The President

D. HURD

⁽¹⁾ OJ No C 337, 21. 12. 1992.

⁽²⁾ OJ No L 114, 30. 4. 1992, p. 2.

AGREEMENT

in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community, of the one part, and the Republic of Poland, of the other part

A. Letter from the Community

Sir,

The Europe Agreement establishing an association between the European Communities and their Member States of the one part and the Republic of Poland of the other part was signed in Brussels on 16 December 1991.

For the entry into force of this Europe Agreement, the approval by the Contracting Parties, in accordance with their own procedures, is required.

Pending the completion of the abovementioned formalities, the Parties signed on 16 December 1991 the Interim Agreement between the European Economic Community and the European Coal and Steel Community of the one part and the Republic of Poland of the other part setting out the provisions of the Europe Agreement which relate to trade and trade-related measures in order to ensure swift implementation of those provisions.

The Interim Agreement entered into force on 1 March 1992. According to Article 46, the Interim Agreement is to apply until the entry into force of the Europe Agreement signed on 16 December 1991 and at the latest until 31 December 1992.

Since all ratification procedures might not be completed by 30 November 1992, the entry into force of the Europe Agreement cannot be guaranteed.

In order to avoid a disruption of the trade relations between the Parties established by the Interim Agreements, the Parties have agreed to amend Article 46 (1) of the Interim Agreement by deleting the part which reads 'and at the latest until 31 December 1992'.

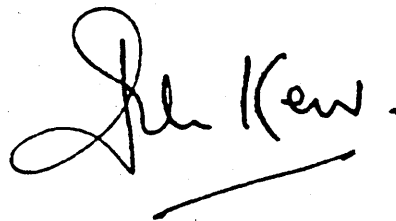
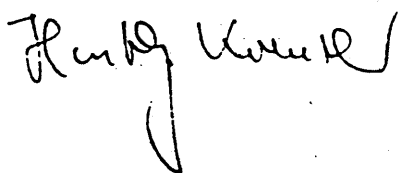
It is understood that this extension of duration includes the extension of the exchanges of letters and declarations annexed to the Final Act of the Interim Agreement.

This Agreement, in the form of exchanges of letters, enters into force on the first day after receipt of your answer.

I would be grateful if you would confirm your Government's agreement to the contents of this letter.

Please accept, Sir, the assurance of our highest consideration.

For the Council and the Commission of the European Communities



B. Letter from the Republic of Poland

Sirs,

I have the honour to acknowledge receipt of your letter bearing today's date, the contents of which are as follows:

'The Europe Agreement establishing an association between the European Communities and their Member States of the one part and the Republic of Poland of the other part was signed in Brussels on 16 December 1991.

For the entry into force of this Europe Agreement, the approval by the Contracting Parties, in accordance with their own procedures, is required.

Pending the completion of the abovementioned formalities, the Parties signed on 16 December 1991 the Interim Agreement between the European Economic Community and the European Coal and Steel Community of the one part and the Republic of Poland of the other part setting out the provisions of the Europe Agreement which relate to trade and trade-related measures in order to ensure swift implementation of those provisions.

The Interim Agreement entered into force on 1 March 1992. According to Article 46, the Interim Agreement is to apply until the entry into force of the Europe Agreement signed on 16 December 1991 and at the latest until 31 December 1992.

Since all ratification procedures might not be completed by 30 November 1992, the entry into force of the Europe Agreement cannot be guaranteed.

In order to avoid a disruption of the trade relations between the Parties established by the Interim Agreements, the Parties have agreed to amend Article 46 (1) of the Interim Agreement by deleting the part which reads "and at the latest until 31 December 1992".

It is understood that this extension of duration includes the extension of the exchanges of letters and declarations annexed to the Final Act of the Interim Agreement.

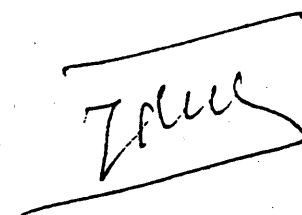
This Agreement, in the form of exchanges of letters, enters into force on the first day after receipt of your answer.

I would be grateful if you would confirm your Governments's agreement to the contents of this letter.'

I have the honour to confirm my Government's agreement to the contents of your letter.

Please accept, Sirs, the assurance of my highest consideration.

*For the Government of the
Republic of Poland*



COUNCIL DECISION

of 7 December 1992

concerning the conclusion by the European Economic Community of an Agreement in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community, of the one part, and the Republic of Hungary, of the other part

(92/613/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

HAD DECIDED AS FOLLOWS:

Article 1

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Whereas, pending the completion of the ratification procedure of the Europe Agreement establishing an association between the European Communities and their Member States of the one part and the Republic of Hungary of the other part signed in Brussels on 16 December 1991, it is necessary to extend, after 31 December 1992, the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community of the one part and the Republic of Hungary of the other part ⁽²⁾ signed in Brussels on 16 December 1991, by concluding an Agreement in the form of exchanges of letters,

The Agreement in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community of the one part and the Republic of Hungary of the other part is hereby approved on behalf of the European Economic Community.

The text of the Agreement is attached to this Decision.

Article 2

The President of the Council is hereby authorized to designate the persons who will sign the Agreement in order to bind the Community.

Done at Brussels, 7 December 1992.

For the Council

The President

D. HURD

⁽¹⁾ OJ No C 337, 21. 12. 1992.

⁽²⁾ OJ No L 116, 30. 4. 1992, p. 2.

AGREEMENT

in the form of exchanges of letters concerning the extension of the duration of the Interim Agreement on trade and trade-related measures between the European Economic Community and the European Coal and Steel Community, of the one part, and the Republic of Hungary, of the other part

A. Letter from the Community

Sir,

The Europe Agreement establishing an association between the European Communities and their Member States of the one part and the Republic of Hungary of the other part was signed in Brussels on 16 December 1991.

For the entry into force of this Europe Agreement, the approval by the Contracting Parties, in accordance with their own procedures, is required.

Pending the completion of the abovementioned formalities, the Parties signed on 16 December 1991 the Interim Agreement between the European Economic Community and the European Coal and Steel Community of the one part and the Republic of Hungary of the other part setting out the provisions of the Europe Agreement which relate to trade and trade-related measures in order to ensure swift implementation of those provisions.

The Interim Agreement entered into force on 1 March 1992. According to Article 45, the Interim Agreement is to apply until the entry into force of the Europe Agreement signed on 16 December 1991 and at the latest until 31 December 1992.

Since all ratification procedures might not be completed by 30 November 1992, the entry into force of the Europe Agreement cannot be guaranteed.

In order to avoid a disruption of the trade relations between the Parties established by the Interim Agreements, the Parties have agreed to amend Article 45 (1) of the Interim Agreement by deleting the part which reads 'and at the latest until 31 December 1992'.

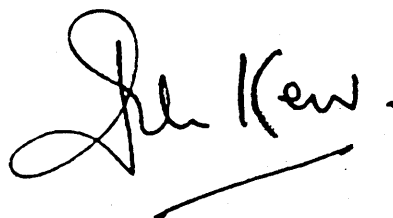
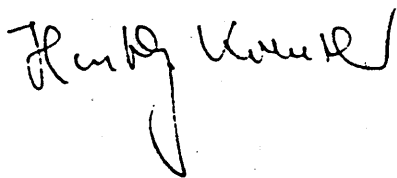
It is understood that this extension of duration includes the extension of the exchanges of letters and declarations annexed to the Final Act of the Interim Agreement.

This Agreement, in the form of exchanges of letters, enters into force on the first day after receipt of your answer.

I would be grateful if you would confirm your Government's agreement to the contents of this letter.

Please accept, Sir, the assurance of our highest consideration.

For the Council and the Commission of the European Communities



B. Letter from the Republic of Hungary

Sirs,

I have the honour to acknowledge receipt of your letter bearing today's date, the contents of which are as follows:

'The Europe Agreement establishing an association between the European Communities and their Member States of the one part and the Republic of Hungary of the other part was signed in Brussels on 16 December 1991.

For the entry into force of this Europe Agreement, the approval by the Contracting Parties, in accordance with their own procedures, is required.

Pending the completion of the abovementioned formalities, the Parties signed on 16 December 1991 the Interim Agreement between the European Economic Community and the European Coal and Steel Community of the one part and the Republic of Hungary of the other part setting out the provisions of the Europe Agreement which relate to trade and trade-related measures in order to ensure swift implementation of those provisions.

The Interim Agreement entered into force on 1 March 1992. According to Article 45, the Interim Agreement is to apply until the entry into force of the Europe Agreement signed on 16 December 1991 and at the latest until 31 December 1992.

Since all ratification procedures might not be completed by 30 November 1992, the entry into force of the Europe Agreement cannot be guaranteed.

In order to avoid a disruption of the trade relations between the Parties established by the Interim Agreements, the Parties have agreed to amend Article 45 (1) of the Interim Agreement by deleting the part which reads "and at the latest until 31 December 1992".

It is understood that this extension of duration includes the extension of the exchanges of letters and declarations annexed to the Final Act of the Interim Agreement.

This Agreement, in the form of exchanges of letters, enters into force on the first day after receipt of your answer.

I would be grateful if you would confirm your Governments's agreement to the contents of this letter.'

I have the honour to confirm my Government's agreement to the contents of your letter.

Please accept, Sirs, the assurance of my highest consideration.

*For the Government of the
Republic of Hungary*



COUNCIL DECISION

of 21 December 1992

authorizing the Federal Republic of Germany to apply a particular measure in accordance with
Article 22 (12) (b) of Directive 77/388/EEC

(92/614/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to the 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 ⁽¹⁾, and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22 (12) of Directive 77/388/EEC,
the Council, acting unanimously on a proposal from the
Commission, may authorize any Member State to
introduce particular measures to simplify the statement
obligations laid down in paragraph 6 (b) of Article 22;
whereas Article 22 (12) further stipulates that such
simplification measures may not jeopardize the proper
monitoring of intra-Community transactions, and may
take the forms outlined in subparagraphs (a) and (b) of
Article 22 (12);

Whereas the German Government, by letter received by the
Commission on 1 July 1992, has requested authorization
for a simplification measure which takes the form laid
down in subparagraph (b) of Article 22 (12);

Whereas the authorization will be temporary;

Whereas the particular measure will not affect the
European Communities' own resources arising from value
added tax,

HAS ADOPTED THIS DECISION:

Article 1

As provided for by Article 22 (12) of Directive
77/388/EEC, the Federal Republic of Germany is hereby
authorized with effect from 1 January 1993 until
31 December 1996 or until the end of the transitional
arrangements in the unlikely event that this is later, to
introduce a particular measure in accordance with
subparagraph (b) of Article 22 (12), to simplify the
obligations laid down in paragraph 6 (b) of Article 22
regarding recapitulative statements.

Article 2

This Decision is addressed to the Federal Republic of
Germany.

Done at Brussels, 21 December 1992.

*For the Council**The President*

D. HURD

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by
Directive 92/77/EEC (OJ No L 316, 31. 10. 1992, p. 1).

COUNCIL DECISION

of 21 December 1992

authorizing the Kingdom of Denmark to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC

(92/615/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the 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 ⁽¹⁾, and in particular Article 22 thereof

Having regard to the proposal from the Commission,

Whereas, under Article 22 (12) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in paragraph 6 (b) of Article 22; whereas Article 22 (12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22 (12);

Whereas the Danish Government, by letter received by the Commission on 24 June 1992, has requested authorization for simplification measures which take the form laid down in subparagraphs (a) and (b) of Article 22 (12);

Whereas the authorization will be temporary;

Whereas the particular measure will not affect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION:

Article 1

As provided for by Article 22 (12) of Directive 77/388/EEC, the Kingdom of Denmark is hereby authorized, with effect from 1 January 1993 until 31 December 1996 or until the end of the transitional arrangements in the unlikely event that this is later, to introduce particular measures in accordance with subparagraphs (a) and (b) of Article 22 (12), to simplify the obligations laid down in paragraph 6 (b) of Article 22 regarding recapitulative statements.

Article 2

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 21 December 1992.

*For the Council**The President*

D. HURD

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 92/77/EEC (OJ No L 316, 31. 10. 1992, p. 1).

COUNCIL DECISION

of 21 December 1992

authorizing the Kingdom of Spain to apply a particular measure in accordance with Article 22 (12)
(a) of Directive 77/388/EEC

(92/616/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the 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⁽¹⁾, and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22 (12) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in paragraph 6 (b) of Article 22; whereas Article 22 (12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22 (12);

Whereas the Spanish Government, by letter received by the Commission on 10 August 1992, has requested authorization for a simplification measure which takes the form laid down in subparagraph (a) of Article 22 (12);

Whereas the authorization will be temporary;

Whereas the particular measure will not affect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION:

Article 1

As provided for by Article 22 (12) of Directive 77/388/EEC, the Kingdom of Spain is hereby authorized, with effect from 1 January 1993 until 31 December 1996 or until the end of the transitional arrangements in the unlikely event that this is later, to introduce a particular measure in accordance with subparagraph (a) of Article 22 (12), to simplify the obligations laid down in paragraph 6 (b) of Article 22 regarding recapitulative statements.

Article 2

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, 21 December 1992.

*For the Council**The President*

D. HURD

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 92/77/EEC (OJ No L 316, 31. 10. 1992, p. 1).

COUNCIL DECISION

of 21 December 1992

authorizing Ireland to apply particular measures in accordance with Article 22 (12) (a) and (b) of Directive 77/388/EEC

(92/617/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Whereas the particular measure will not affect the European Communities' own resources arising from value added tax,

Having regard to the Treaty establishing the European Economic Community,

HAS ADOPTED THIS DECISION:

Having regard to the 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 ⁽¹⁾, and in particular Article 22 thereof

Article 1

As provided for by Article 22 (12) of Directive 77/388/EEC, Ireland is hereby authorized, with effect from 1 January 1993 until 31 December 1996 or until the end of the transitional arrangements in the unlikely event that this is later, to introduce particular measures in accordance with subparagraphs (a) and (b) of Article 22 (12), to simplify the obligations laid down in paragraph 6 (b) of Article 22 regarding recapitulative statements.

Having regard to the proposal from the Commission,

Article 2

Whereas, under Article 22 (12) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in paragraph 6 (b) of Article 22; whereas Article 22 (12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22 (12);

This Decision is addressed to Ireland.

Whereas the Irish Government, by letter received by the Commission on 23 July 1992, has requested authorization for simplification measures which take the form laid down in subparagraphs (a) and (b) of Article 22 (12);

Done at Brussels, 21 December 1992.

Whereas the authorization will be temporary;

*For the Council**The President*

D. HURD

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 92/77/EEC (OJ No L 316, 31. 10. 1992, p. 1).

COUNCIL DECISION

of 21 December 1992

authorizing the Italian Republic to apply a particular measure in accordance with Article 22 (12)
(a) of Directive 77/388/EEC

(92/618/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the 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 ⁽¹⁾, and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22 (12) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in paragraph 6 (b) of Article 22; whereas Article 22 (12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22 (12);

Whereas the Italian Government, by letter received by the Commission on 30 July 1992, has requested authorization for a simplification measure which takes the form laid down in subparagraph (a) of Article 22 (12);

Whereas the authorization will be temporary;

Whereas the particular measure will not affect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION:

Article 1

As provided for by Article 22 (12) of Directive 77/388/EEC, the Italian Republic is hereby authorized, with effect from 1 January 1993 until 31 December 1996 or until the end of the transitional arrangements in the unlikely event that this is later, to introduce a particular measure in accordance with subparagraph (a) of Article 22 (12), to simplify the obligations laid down in paragraph 6 (b) of Article 22 regarding recapitulative statements.

Article 2

This Decision is addressed to the Italian Republic.

Done at Brussels, 21 December 1992.

*For the Council**The President*

D. HURD

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 92/77/EEC (OJ No L 316, 31. 10. 1992, p. 1).

COUNCIL DECISION

of 21 December 1992

authorizing the Grand Duchy of Luxembourg to apply particular measures in accordance with
Article 22 (12) (a) and (b) of Directive 77/388/EEC

(92/619/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to the 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 ⁽¹⁾, and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22 (12) of Directive 77/388/EEC,
the Council, acting unanimously on a proposal from the
Commission, may authorize any Member State to
introduce particular measures to simplify the statement
obligations laid down in paragraph 6 (b) of Article 22;
whereas Article 22 (12) further stipulates that such
simplification measures may not jeopardize the proper
monitoring of intra-Community transactions, and may
take the forms outlined in subparagraphs (a) and (b) of
Article 22 (12);

Whereas the Government of Luxembourg, by letter
received by the Commission on 29 July 1992, has requested
authorization for simplification measures which take the
form laid down in subparagraphs (a) and (b) of Article 22
(12);

Whereas the authorization will be temporary;

Whereas the particular measure will not affect the
European Communities' own resources arising from value
added tax,

HAS ADOPTED THIS DECISION:

Article 1

As provided for by Article 22 (12) of Directive
77/388/EEC, the Grand Duchy of Luxembourg is hereby
authorized, with effect from 1 January 1993 until 31
December 1996 or until the end of the transitional
arrangements in the unlikely event that this is later, to
introduce particular measures in accordance with
subparagraphs (a) and (b) of Article 22 (12), to simplify the
obligations laid down in paragraph 6 (b) of Article 22
regarding recapitulative statements.

Article 2

This Decision is addressed to the Grand Duchy of
Luxembourg.

Done at Brussels, 21 December 1992.

*For the Council**The President*

D. HURD

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by
Directive 92/77/EEC (OJ No L 316, 31. 10. 1992, p. 1).

COUNCIL DECISION

of 21 December 1992

authorizing the Kingdom of the Netherlands to apply particular measures in accordance with
Article 22 (12) (a) and (b) of Directive 77/388/EEC

(92/620/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European
Economic Community,

Having regard to the 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 ⁽¹⁾, and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22 (12) of Directive 77/388/EEC,
the Council, acting unanimously on a proposal from the
Commission, may authorize any Member State to
introduce particular measures to simplify the statement
obligations laid down in paragraph 6 (b) of Article 22;
whereas Article 22 (12) further stipulates that such
simplification measures may not jeopardize the proper
monitoring of intra-Community transactions, and may
take the forms outlined in subparagraphs (a) and (b) of
Article 22 (12);

Whereas the Government of the Netherlands, by letter
received by the Commission on 4 August 1992, has
requested authorization for simplification measures which
take the form laid down in subparagraphs (a) and (b) of
Article 22 (12);

Whereas the authorization will be temporary;

Whereas the particular measure will not affect the
European Communities' own resources arising from value
added tax,

HAS ADOPTED THIS DECISION:

Article 1

As provided for by Article 22 (12) of Directive
77/388/EEC, the Kingdom of the Netherlands is hereby
authorized, with effect from 1 January 1993 until 31
December 1996 or until the end of the transitional
arrangements in the unlikely event that this is later,
to introduce particular measures in accordance with
subparagraphs (a) and (b) of Article 22 (12), to simplify the
obligations laid down in paragraph 6 (b) of Article 22
regarding recapitulative statements.

Article 2

This Decision is addressed to the Kingdom of the
Netherlands.

Done at Brussels, 21 December 1992.

*For the Council**The President*

D. HURD

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by
Directive 92/77/EEC (OJ No L 316, 31. 10. 1992, p. 1).

COUNCIL DECISION

of 21 December 1992

authorizing the United Kingdom to apply a particular measure in accordance with Article 22 (12)
(b) of Directive 77/388/EEC

(92/621/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the 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 ⁽¹⁾, and in particular Article 22 thereof,

Having regard to the proposal from the Commission,

Whereas, under Article 22 (12) of Directive 77/388/EEC, the Council, acting unanimously on a proposal from the Commission, may authorize any Member State to introduce particular measures to simplify the statement obligations laid down in paragraph 6 (b) of Article 22; whereas Article 22 (12) further stipulates that such simplification measures may not jeopardize the proper monitoring of intra-Community transactions, and may take the forms outlined in subparagraphs (a) and (b) of Article 22 (12);

Whereas the United Kingdom, by letter received by the Commission on 22 May 1992, has requested authorization for a simplification measure which takes the form laid down in subparagraph (b) of Article 22 (12);

Whereas the authorization will be temporary;

Whereas the particular measure will not affect the European Communities' own resources arising from value added tax,

HAS ADOPTED THIS DECISION:

Article 1

As provided for by Article 22 (12) of Directive 77/388/EEC, the United Kingdom is hereby authorized, with effect from 1 January 1993 until 31 December 1996 or until the end of the transitional arrangements in the unlikely event that this is later, to introduce a particular measure in accordance with subparagraph (b) of Article 22 (12), to simplify the obligations laid down in paragraph 6 (b) of Article 22 regarding recapitulative statements.

Article 2

This Decision is addressed to the United Kingdom.

Done at Brussels, 21 December 1992.

*For the Council**The President*

D. HURD

⁽¹⁾ OJ No L 145, 13. 6. 1977, p. 1. Directive as last amended by Directive 92/77/EEC (OJ No L 316, 31. 10. 1992, p. 1).

COMMISSION

COMMISSION DECISION

of 7 December 1992

concerning the conclusion on behalf of the European Coal and Steel Community of the Agreement in the form of exchanges of letters between the European Coal and Steel Community and the European Economic Community, of the one part, and the Republic of Hungary, of the other part, to extend the duration of the Interim Agreement signed between the Parties in Brussels on 16 December 1991

(92/622/ECSC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular the first paragraph of Article 95 thereof,

Whereas, pending the completion of the ratification procedure of the Europe Agreement signed in Brussels on 16 December 1991 it is necessary to extend, after 31 December 1992 the duration of the Interim Agreement, signed in Brussels on 16 December 1991, by concluding an Agreement in the form of exchanges of letter;

Having consulted the Consultative Committee and with the unanimous assent of the Council,

HAS DECIDED AS FOLLOWS:

Article 1

The Agreement in the form of exchanges of letters concerning the extension after the 31 December 1992 of the duration of the Interim Agreement, signed in Brussels

on 16 December 1991, between the European Coal and Steel Community and the European Economic Community of the one part and the Republic of Hungary of the other part, is hereby approved on behalf of the European Coal and Steel Community.

The text of the Agreement is annexed to this Decision ⁽¹⁾.

Article 2

The President of the Commission is hereby authorized to designate the person who will sign the Agreement in order to bind the Commission.

Done at Brussels, 7 December 1992.

For the Council

The President

Jacques DELORS

⁽¹⁾ See page 8 of this Official Journal.

COMMISSION DECISION

of 7 December 1992

concerning the conclusion on behalf of the European Coal and Steel Community of the Agreement in the form of exchanges of letters between the European Coal and Steel Community and the European Economic Community, of the one part, and the Republic of Poland, of the other part, to extend the duration of the Interim Agreement signed between the Parties in Brussels on 16 December 1991

(92/623/ECSC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular the first paragraph of Article 95 thereof,

Whereas, pending the completion of the ratification procedure of the Europe Agreement signed in Brussels on 16 December 1991 it is necessary to extend, after 31 December 1992 the duration of the Interim Agreement, signed in Brussels on 16 December 1991, by concluding an Agreement in the form of exchanges of letters;

Having consulted the Consultative Committee and with the unanimous assent of the Council,

HAS DECIDED AS FOLLOWS:

Article 1

The Agreement in the form of exchanges of letters concerning the extension after 31 December 1992 of the duration of the Interim Agreement, signed in Brussels

on 16 December 1991, between the European Coal and Steel Community and the European Economic Community, of the one part, and the Republic of Poland, of the other part, is hereby approved on behalf of the European Coal and Steel Community.

The text of the Agreement is annexed to this Decision ⁽¹⁾.

Article 2

The President of the Commission is hereby authorized to designate the person who will sign the Agreement in order to bind the Commission.

Done at Brussels, 7 December 1992.

*For the Council**The President*

Jacques DELORS

⁽¹⁾ See page 5 of this Official Journal.

COMMISSION DECISION

of 7 December 1992

concerning the conclusion on behalf of the European Coal and Steel Community of the Agreement in the form of exchanges of letters between the European Coal and Steel Community and the European Economic Community, of the one part, the Czech and Slovak Federal Republic, of the other part, to extend the duration of the Interim Agreement signed between the Parties in Brussels on 16 December 1991

(92/624/ECSC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular the first paragraph of Article 95 thereof,

Whereas, pending the completion of the ratification procedure of the Europe Agreement signed in Brussels on 16 December 1991 it is necessary to extend, after 31 December 1992 the duration of the Interim Agreement, signed in Brussels on 16 December 1991, by concluding an Agreement in the form of exchanges of letters;

Having consulted the Consultative Committee and with the unanimous assent of the Council,

HAS DECIDED AS FOLLOWS:

Article 1

The Agreement in the form of exchanges of letters concerning the extension after the 31 December 1992 of the duration of the Interim Agreement, signed in Brussels

on 16 December 1991, between the European Coal and Steel Community and the European Economic Community, of the one part, and the Czech and Slovak Federal Republic, of the other part, is hereby approved on behalf of the European Coal and Steel Community.

The text of the Agreement is annexed to this Decision ⁽¹⁾.

Article 2

The President of the Commission is hereby authorized to designate the person who will sign the Agreement in order to bind the Commission.

Done at Brussels, 7 December 1992.

*For the Council**The President*

Jacques DELORS

⁽¹⁾ See page 2 of this Official Journal.