



*Directorate-General XXI*

**Customs Union and Indirect Taxation**

*Directorate-General XV*

**Financial Institutions and Company Law**

ACTS OF THE  
EUROPEAN COMMUNITIES  
IN FORCE IN THE FIELD OF  
TAXATION

COMPLETE REVISION OF DOCUMENT XXI-911/89  
XV-109/89

DOCUMENT : XXI-1635/90-EN

EDITION SEPTEMBER 1990

PAGE:

**S U M M A R Y**

-I- à -XXV-

**CHRONOLOGICAL SUMMARY**

**1. DECISIONS AND DIRECTIVES**

-XXVI- à -XXVIII-

**2. REGULATIONS**

-XXIX-

**3. ACTS WITHOUT NUMBER**

-XXIX-

**I. MESURES ADOPTED**

**1. BASIC INSTRUMENTS (COUNCIL AND COMMISSION)**

**1. MISCELLENEOUS**

**- Common method for calculating the average rates**

- . Council Directive of 30 April 1968  
(68/221/EEC)  
(O.J. No L 115 of 18.5.1968, p. 14) 45

**2. OWN RESOURCES**

- Decision (70/243/ECSC, EEC, EURATOM) of  
the Council of 21 April 1970  
(O.J. No. L 94 of 28.4.1970, p. 19) 75
- Regulation (ECSC, EEC, EURATOM) No. 2/71  
of the Council of 2 January 1971  
(O.J. No. L 3 of 5.1.1971, p. 1) 81
- Regulation (ECSC, EEC, EURATOM) No 906/73  
of the Council of 2 April 1973  
(O.J. No L 89 of 5.4.73, p.1) 109
- Council Regulation (EEC, EURATOM, ECSC)  
No. 2891/77 of 19 December 1977  
(O.J. No L 336 of 27.12.1977, p. 1) Cor. O.J.  
No L 15/78) 207
- Council regulation (EEC, EURATOM, ECSC)  
No. 3760/86 of 8 December 1986  
(O.J. No. L 349 of 11.12.1986, p. 1)  
Corrigenda  
(O.J. No. L 352 of 13.12.1986, p. 46) 525
- Council Regulation (EURATOM, ECSC, EEC)  
No. 3952/87 of 21 December 1987  
(O.J. No L 371, 30.12.1987 p. 8) 549
- Council Regulation (ECSC, EEC, Euratom)  
No. 1990/88 of 30 June 1988  
(O.J. No. L 176 of 7.7.1988, p. 1) 561
- Council Regulation (EEC, EURATOM, ECSC)  
No. 2892/77 of 19 December 1977  
(O.J. No L 336 of 27.12.1977, p. 8) 215

- Council Regulation (EEC, EURATOM, ECSC)  
No. 3550/82 of 18 December 1982  
(O.J. No L 373 of 31.12.1982, p. 1) 323
- Council Regulation (EEC, EURATOM, ECSC)  
No. 3625/83 of 19 December 1983  
(O.J. No L 360 of 23.12.1983, p.1) 403
- Council Regulation (ECSC, EEC, EURATOM) No  
3735/85 of 20 December 1985  
(O.J. No L 370 of 31.12.85, p.1) 505
- Council decision of 24 June 1988  
(88/376/EEC, Euratom)  
(O.J. No. L 185 of 15.7.1988, p. 24) 565
- Council Regulation (EEC, Euratom) No.  
1552/89 of 29 May 1989  
(O.J. No. L 155 of 7.6.1989, p. 1) 591
- Council Regulation (EEC, Euratom) No.  
1553/89 of 29 May 1989  
(O.J. No. L 155 of 7.6.1989, p. 9) 599

### 3. ECONOMIC AND MONETARY UNION

- Resolution of the Council and of the  
Representatives of the Governments of the  
Member States of 22 March 1971  
(47190327(01)  
(O.J. No C 28 of 27.3.1971, p. 1) 89
- Resolution of the Council and of the  
Representative of the Governments of the  
Member States of 21 March 1972  
472y0418(01)  
(O.J. No C 38 of 18.4.1972, p. 3) 93
- Directive of the Council of 18 February  
1974  
(74/121/EEC)  
(O.J. No C 63 of 5.3.1974, p. 19) 123

### 4. COMPETITION

- Decision on the harmonization of certain  
provisions affecting competition in transport
- . Council Decision of 13 May 1965  
(65/271/EEC)  
(O.J. No 88 of 24.5.1965, p. 1500) 11

**2. COUNCIL INSTRUMENTS**

**1. MUTUAL ASSISTANCE**

- **International tax evasion and avoidance**
  - . Council Resolution of 10 February 1975  
(37590214(01))  
(O.J. No C 35 of 14.2.1975, P. 1) 133
- **Mutual assistance of the Member States (direct taxes and VAT):**
  - . Council Directive of 19 December 1977  
(77/799/EEC)  
(O.J. No. L 336 du 27.12.1977, p.15) 199
  - . Council Directive of 6 December 1979  
(79/1070/EEC)  
(O.J. No L 331 of 27.12.1979, p.8) 241
- **Recovery of claims**
  - . Council directive of 15 March 1976  
(76/308/EEC)  
(O.J. No L 73 of 19.3.1976, p. 18) 141
  - . Council Directive of 6 December 1979  
(79/1071/EEC)  
(O.J. No 331 of 27.12.1979, p. 10) 243

**2. DIRECT TAXES**

- **European Economic Interest Grouping (EEIG)**
  - . Council Regulation (EEC) No. 2137/85 of 25 July 1985  
(O.J. No L 199 of 31.7.1985 p.1) 491
- **Tax arrangements for mergers, scission and contributions and contributions of assets**
  - . Council Directive of 23 July 1990  
(90/434//EEC)  
(O.J. No L 225 of 20.8.1990, p. 1) 663

- **Tax arrangements for parent and subsidiary companies**
  - . Council Directive of 23 July 1990  
(90/435/EEC)  
(O.J. No L 225 of 20.8.1990, p. 6) 669

**3. TURNOVER TAXES**

**A. BASIS DIRECTIVES**

- **1st VAT Directive: introduction of a common system**
  - . First Council Directive of 11 April 1967  
(67/227/EEC)  
(O.J. No 71 of 14.4.1967, p. 1301) 17
- **2nd VAT Directive: structure and procedures for application**
  - . Second Council Directive of 11 April 1967  
(67/228/EEC)  
(O.J. No 71 of 14.4.1967, p. 1303) 21
- **3rd VAT Directive: postponement of introduction**
  - . Third Council Directive of 9 December 1969  
(69/463/EEC)  
(O.J. No L 320 of 20.12.1969, p. 34) 69
- **4th VAT Directive : introduction in Italy**
  - . Fourth Council Directive of 20 December 1971  
(71/401/EEC)  
(O.J. No. L 283 of 24.12.1971, p. 41) 91
- **5th VAT Directive: introduction in Italy**
  - . Fifth Council Directive of 4 July 1972  
(72/250/EEC)  
(O.J. No L 162 of 18.7.1972, p. 18) 99

- **6th VAT Directive : uniform basis of assessment**
  - . Sixth Council Directive of 17 May 1977  
(77/388/EEC)  
(O.J. No. L 145 of 13.6.1977, p. 1) 151  
(Cor No L 149 of 17.6.1977, p.26 (FR))
  
- **8th VAT Directive: foreign taxable persons**
  - . Eighth Council Directive of 6 December  
1979  
(79/1072/EEC)  
(O.J. No L 331 of 27.12.1979, p. 11) 245
  
- **9th VAT Directive: postponement of introduction**
  - . Ninth Council Directive of 26 June 1978  
(78/583/EEC)  
(O.J. No L 194 of 19.7.1978, p. 16) 225
  
- **10th VAT Directive: Application of the VAT to  
the hiring out of movable tangible property**
  - . Tenth Council Directive of 31 July 1984  
(84/386/EEC)  
(O.J. No L 208 of 3.8.1984, p. 58) 451
  
- **11th VAT Directive: Exclusion of the French  
Overseas departments**
  - . Eleventh Council Directive of 26 March  
1980  
(80/368/EEC)  
(O.J. No L 90 of 3.4.1980, p. 41) 259
  
- **13th VAT Directive: Refund to taxable persons  
not established in Community territory**
  - . Thirteenth Council directive of 19  
November 1986  
(86/560/EEC)  
(O.J. No L 326 of 21.11.1986, p. 40) 523
  
- **15th VAT Directive: Prolongation of  
introduction of VAT in the Hellenic Republic**
  - . Fifteenth Council Directive of 19 December  
1983  
(83/648/EEC)  
(O.J. No L 360 of 23.12.1983, p.49) 399

- **17th Council Directive: Temporary importation of goods other than means of transport**
  - (see under point B2: Directives related to importation) 481
  
- **18th VAT Directive: Abolition of certain derogations provided for in Article 28(3) of the Sixth VAT Directive.**
  - . Eighteenth Council Directive of 18 July 1989  
(89/465/EEC)  
(O.J. No L 226 of 3.8.1989, p.21) 607
  
- **20th Council Directive: derogations in connection with the special aides granted to certain German farmers**
  - . Twentieth Council Directive of 16 July 1985  
(85/361/EEC)  
(O.J. No L 192 of 24.7.1985, p. 18) 479
  
- **21st VAT Directive: Deferment of the introduction of the common system of VAT in the Hellenic Republic**
  - . Twenty-first Council Directive of 16 June 1986  
(86/247/EEC)  
(O.J. No L 164 of 20.6.1986, p. 27) 515

**B. APPLICATION OF THE COMMON SYSTEM**

**1. APPLICATION OF THE COMMON SYSTEM : MISCELLEANEOUS**

- **Derogations from 6th VAT Directive (procedure art.27 and 30)**
  - . Council decision of 3 November 1981  
(81/890/EEC)  
(O.J. No L 322 of 11.11.1981, p. 40) 297
  
  - . Council decision of 21 June 1982  
(82/424/EEC)  
(O.J. No L 184 of 29.6.1982, p. 26) 307
  
  - . The application of Art. 30 of the Sixth Council Directive of 17 May 1977  
(83/7/EEC) (383X0007)  
(O.J. No L 15 of 19.1.1983, p. 16) 337



- . The application of **Art. 30** of the Sixth Council Directive of 17 May 1977 (**83/8/EEC**) (383X0008) (O.J. No L 15 of 19.1.1983, p. 17) 339
- . The application of **Art. 27** of the Sixth Council Directive of 17 May 1977 (**83/333/EEC**) (O.J. No L 181 of 6.7. 1983, p. 25) 393
- . Council Decision of 6 February 1984 (**84/87/EEC**) (O.J. No L 40 of 11.2.1984, p.30) 413
- . Application of **Article 27** of the Sixth Council Directive of 17 May 1977 (**84/468/EEC**) (O.J. No L 264 of 5.10.1984, p. 26) 453
- . Application of **Article 27** of the Sixth Council Directive of 17 May 1977 (**84/469/EEC**) (O.J. No L 264 of 5.10.1984, p. 27) 455
- . Council Decision of 23 October 1984 (**84/517/EEC**) (O.J. No L 285 of 30.10.1984, p. 17) 457
- . Application of **Article 27** of the Sixth Council Directive of 17 May 1977 (**85/369/EEC**) (O.J. No. L 199 of 31.7.1985, p. 60) 501
- . **First prorogation:** Application of Article 27 of the Sixth Council Directive of 17 May 1977 (387X0708(01)) (O.J. No L 188 of 8.7.1987, p. 52) 541
- . **Second prorogation:** Council decision of 24 Mai 1989 (**89/534/EEC**) (O.J. No L 280 of 29.9.1989, p. 54) 617
- . Council decision of 21 July 1986 (**86/356/EEC**) (O.J. No L 212 of 2.8.1986, p. 35) 517
- . Application of **Article 27** of the Sixth Council Directive of 17 May 1977 (386X1219(01)) (O.J. No L 359 of 19.12.1986, p. 59) 531

-VIII-

- . Council decision of 23 July 1987  
**(87/400/EEC)**  
(O.J. No L 213 of 4.8.1987, p. 40) 547
- . Application of **Article 27 (4)** of the Sixth  
Council Directive of 17 May 1977  
(O.J. No L 132 of 21.5.1987, p. 22) 543
- . Council Decision of 19 July 1988  
**(88/498/EEC)**  
(O.J. No. L 269 of 29.9.1988, p. 54) 573
- . Council Decision of 18 July 1989  
**(89/466/EEC)**  
(O.J. No. L 226 of 3.8.1989, p. 23) 609
- . Council Decision of 28 July 1989  
**(89/487/EEC)**  
(O.J. No. L 239 of 16.8.1989, p. 21) 611
- . Council Decision of 28 July 1989  
**(89/488/EEC)**  
(O.J. No. L 239 of 16.8.1989, p. 22) 613
- . Council Decision of 11 April 1989  
**(89/533/EEC)**  
(O.J. No. L 280 of 29.9.1989, p. 52) 615
- . Council Decision of 21 December 1989  
**(89/683/EEC)**  
(O.J. No. L 398 of 30.12.1989, p. 31) 625
- . Council Decision of 12 March 1990  
**(90/127/EEC)**  
(O.J. No. L 73 of 20.3.1990, p. 32) 637
- **Resolution of the Council: involvement of  
retailers in the field of application of VAT  
and reduction in the number of rates**
  - . Resolution of the Council of 9 December  
1969  
(369Y 1223(01))  
(O.J. No. C 163 of 23.12.1969, p. 1) 71
- **Programme of options specific to the remote and  
insular nature of the French overseas  
departments (Poseidom)**
  - . Council Decision of 22 December 1989  
**(89/687/EEC)**  
(O.J. No. L 399 of 30.12.1989, p. 39) 627

- **Dock dues in the French overseas departments**
  - . Council Decision of 22 December 1989  
(89/688/EEC)  
(O.J. No. L 399 of 30.12.1989, p. 46) 635
- 2. APPLICATION OF THE COMMON SYSTEM : PARTICULARITIES FOR IMPORTATIONS**
- **Exemptions from VAT on the Final importation of certain goods**
  - . Council Directive of 28 March 1983  
(83/181/EEC)  
(O.J. No L 105 of 23.4.1983, p. 38) 355
  - . Council Directive of 8 July 1985  
(85/346/EEC)  
(O.J. No L 183 of 16.7.1985, p. 21) 469
  - Council Directive of 13 June 1988  
(88/331/EEC)  
(O.J. No. L 151 of 17.6.1988, p. 79) 557
- **Means of transport temporarily imported**
  - . Council Directive of 28 March 1983  
(83/182/EEC)  
(O.J. No L 105 of 23.4.1983, p. 59) 377
- **Personal property permanently imported**
  - . Council Directive of 28 March 1983  
(83/183/EEC)  
(O.J. No L 105 of 23.4.1983, p. 64) 383
  - . Council Directive of 23 November 1989  
(89/604/EEC)  
(O.J. No L 348 of 29.11.1989, p. 28) 623
- **Seventeenth Council Directive: Temporary importation of goods other than means of transport**
  - . Seventeenth Council directive of 16 July 1985  
(85/362/EEC)  
(O.J. L 192 of 24.7.1985, p. 20) 481

-	<b>Temporary importation arrangements</b>	
.	Council Regulation (EEC) No 3599/82 of 21 December 1982 (O.J. No L 376 of 31.12.1982, p.1)	325
.	Council regulation (EEC) No 1620/85 of 13 June 1985 (O.J. No L 155 of 14.6.1985, p. 54)	463
-	<b>The facilitation inspections between Member States</b>	
.	Council directive of 1 December 1983 (83/643/EEC) (O.J. No L 359 of 22.12.1983, p. 8)	395
.	Council Directive of 15 December 1986 (87/53/EEC) (O.J. No L 24 of 27.1.1987, p. 33)	553
-	<b>Movement goods for temporary use</b>	
.	Council regulation (EEC) No 3/84 of 19 December 1983 (O.J No.L 2 of 4.1.1984, p.1)	407
.	Council regulation (EEC) No 1568/84 of 4 June 1984 (O.J. No L 151 of 7.6.1984, p 5)	437
.	Council Regulation (EEC) No. 1227/88 of 3 May 1988 (O.J. No. L 118 of 6.5.1988, p. 1)	555
.	Council Regulation (EEC) No. 1292/89 of 3 May 1989 (O.J. No. L 130 of 12.5.1989, p. 1)	587

**3. APPLICATION OF THE COMMON SYSTEM : IMPORT TAX EXEMPTION SCHEMES**

**A. INTERNATIONAL TRAVEL**

**- Basis Directive**

- . Council Directive of 28 May 1969  
(69/169/EEC)  
(O.J. No L 133 of 4.6.1969, p. 6) 59

**- Adaptation of the basis Directive**

- . Second Council Directive of 12 June 1972  
(72/230/EEC)  
(O.J. No L 139 of 17.6.1972, p. 28) 95
- . Council Directive of 20 January 1976  
(76/134/EEC)  
(O.J. No L 21 of 29.1.1976, p. 9) 139
- . Council Directive of 18 January 1977  
(77/82/EEC)  
(O.J. No L 23 of 27.1.1977, p. 50) 149
- . Council Directive of 19 December 1977  
(77/800/EEC)  
(O.J. No L 336 of 27.12.1977, p. 21) 205
- . Third Council Directive of 19 December  
1978  
(78/1032/EEC)  
(O.J. No L 366 of 28.12.1978, p. 28) 227
- . Fourth Council Directive of 19 December  
1978  
(78/1033/EEC)  
(O.J. No L 366 of 28.12.1978, p. 31) 231
- . Council Directive of 17 November 1981  
(81/933/EEC)  
(O.J. NO L 338 of 25.11.1981, p. 24) 299
- . Council Directive of 29 June 1982  
(82/443/EEC)  
(O.J. No L 206 of 14.7.1982, p. 35) 309
- . Council Directive of 20 December 1982  
(83/2/EEC)  
(O.J. No L 12 of 14.1.1983, p. 48) 335

. Council Directive of 22 December 1983 (83/651/EEC) (O.J. No L 370 of 31.12.1983, p. 62)	401
. Council Directive of 30 April 1984 (84/231/EEC) (O.J. No L 117 of 3.5.1984, p. 42)	417
. Council Directive of 8 July 1985 (85/348/EEC) (O.J. No L 183 of 16.7.1985)	473
. Council Directive of 16 March 1987 (87/198/EEC) (O.J. No L 78 of 20.3.1987, p. 53)	539
. Council Directive of 21 December 1988 (88/664/EEC) (O.J. No. L 382 of 31.12.1988, p. 41)	579
. Council Directive of 13 March 1989 (89/194/EEC) (O.J. No. L 73 of 17.3.1989, p. 47)	581

**B. SMALL CONSIGNMENTS OF A NON COMMERCIAL CHARACTER**

**1. SMALL CONSIGNMENTS OF A NON COMMERCIAL CHARACTER WITHIN THE COMMUNITY**

**- Basic Directive**

. Council Directive of 19 December 1974 (74/651/EEC) (O.J. No L 354 of 30.12.1974, p. 57)	131
---	-----

**- Adaptation of the basis Directive**

. Second Council Directive of 19 December 1978 (78/1034/EEC) (O.J. No L 366 of 28.12.1978, p. 33)	233
. Council Directive of 17 November 1981 (81/934/EEC) (O.J. No L 338 of 25.11.1981, p. 25)	301
. Council Directive of 8 July 1985 (85/349/EEC) (O.J. No L 183 of 16.7.1985, p. 27)	477
. Council Directive of 21 December 1988 (88/663/EEC) (O.J. No. L 382 of 31.12.1988, p. 40)	577

**2. SMALL CONSIGNMENTS OF A NON COMMERCIAL CHARACTER FROM  
THIRD COUNTRIES**

**- Basic Directive**

- . Council Directive of 19 December 1978  
(78/1035/EEC)  
(O.J. No L 366 of 28.12.1978, p. 34) 235

**- Adaptation of the basic Directive**

- . See Directive 81/933/EEC 299
- . Council Directive of 20.12.1985  
(85/576/EEC)  
(O.J. No L 372 of 31.12.1985, p. 30) 509

**C. DUTY-FREE ADMISSION OF FUEL FOR COMMERCIAL MOTOR  
VEHICULES**

**- Basic Directive**

- . Council Directive of 19 July 1968  
(68/297/EEC)  
(O.J. No L 175 of 23.7.1968, p. 15) 49

**- Adaptation of the basic Directive**

- . Council Directive of 28 March 1983  
(83/127/EEC)  
(O.J. No L 91 of 9.4.1983, p. 28) 341
- . Council Directive of 8 July 1985  
(85/347/EEC)  
(O.J. No L 183 of 16.7.1985, p.22) 471

**4. INDIRECT TAXES OTHER THAN TURNOVER TAXES**

**A. EXCISE DUTIES**

**1. TABACCO**

- **Resolution of the Council on manufactured tobacco**
  - . Resolution of the Council of 21 April 1970  
(370y0428(01)  
O.J. No C 50 of 28.4.1970, p. 1) 73
- **First Directive on tobacco: basis**
  - . Council Directive of 19 December 1972  
(72/464/EEC)  
(O.J. no L 303 of 31.12.1972, p.1) 101
- **Extensions of the 1st stage**
  - . Council Directive of 25 June 1974  
(74/318/EEC)  
(O.J. No L 180 of 3.7.1974, p. 30) 125
  - . Council Directive of 18 December 1975  
(75/786/EEC)  
(O.J. No L 330 of 24.12.1975, p. 51) 135
  - . Council Directive of 21 December 1976  
(76/911/EEC)  
(O.J. No L 354 of 24.12.1976, p. 33) 147
- **New Directive for extension of the first stage of harmonization of the first Directive on manufactured tobacco and provision applicable during the second stage of harmonization**
  - . Council Directive of 19 December 1977  
(77/805/EEC)  
(O.J. No L 338 of 28.12.1977, p. 22) 223
- **Second Directive on manufactured tobacco: definition and groupings**
  - . Second Council Directive of 18 December  
(79/32/EEC)  
(O.J. No L 10 of 16.1.1979, p. 8) 237



-	<b>French overseas departments</b>	
.	Council Directive of 26 March 1980 (80/369/EEC) (O.J. No L 90 of 3.4.1980, p. 42)	261
-	<b>Eight's tobacco directive: prolongation of the 2nd stage of harmonization</b>	
.	Council Directive of 22 December 1980 (80/1275/EEC) (O.J. No L 375 of 31.12.1980, p. 76)	283
-	<b>New extensions of the second harmonization stage</b>	
.	Council directive of 24 June 1981 (81/463/EEC) (O.J. No L 183 of 4.7. 1981, p. 32)	291
.	Council directive of 21 December 1981 (82/2/EEC) (O.J. no. L 5 of 9.1.1982, p. 11)	305
.	Council directive of 21 December 1982 (82/877/EEC) (O.J. No L 369 of 29.12.1982, p. 36)	321
.	Council Directive of 10 April 1984 (84/217/EEC) (O.J. No L 104 of 17.4.1984, p. 18)	415
.	Council directive of 16 June 1986 (86/246/EEC) (O.J. No L 164 of 20.6.1986, p. 26)	513
<b>2.</b>	<b><u>ALCOHOL</u></b>	
-	<b>Derogation to Article 95 - Reduced rate for rum from the French overseas departments</b>	
.	Council Decision of 19 April 1988 (88/245/EEC) (O.J. No L 106 of 27.4.1988, p. 33)	553

**B. RAISING AND MOVEMENT OF CAPITAL**

**- Raising of capital**

- . Council Directive of 17 July 1969  
(69/335/EEC)  
(O.J. No L 249 of 3.10.1969, p. 25  
(corr. O.J. No L 249 of 28.10.1969 , p. 12) 63
- . Council Directive of 9 April 1973  
(73/79/EEC)  
(O.J. No L 103 of 18.4.1973, p. 13) 111
- . Council Directive of 7 November 1974  
(74/553/EEC)  
(O.J. No L 303 of 13.11.1974, p. 9) 129
- . Council Directive of 10 June 1985  
(85/303/EEC)  
(O.J. No L 156 of 15.6.1985, p. 23) 465

**- Common rates of capital duty**

- . Council Directive of 9 April 1973  
(73/80/EEC)  
(O.J. No L 103 of 18.4.1973, p. 15) 113

**3. COMMISSION INSTRUMENTS**

**I. DECISIONS AND DIRECTIVES**

**1. MUTUAL ASSISTANCE**

- . Commission Directive of 4 November 1977  
(77/794/EEC)  
(O.J. No L 333 of 24.12.1977, p. 11) 191
- . Commission Directive of 14 October 1985  
(85/479/EEC)  
(O.J. No L 285 of 25.10.1985, p. 65) 503
- . Commission directive of 24 September 1986  
(86/489/EEC)  
(O.J. No L 283 of 4.10.1986, p. 23) 521

**2. TURNOVER TAXES**

- **Turnover tax in Luxembourg on agricultural production**
  - . Commission Directive of 12 December 1968  
(69/12/EEC)  
(O.J. No L 10 of 16.1.1969, p. 14) 51
- **Turnover taxes in Italy on refined seed oil**
  - . Commission Directive on 11 February 1969  
(69/69/EEC)  
(O.J. No. 52 of 3.3.1969, p. 6) 53
- **Application of art 13(2) of regulation 2892/77 on own resources**
  - . Commission decision of 22 November 1979  
(80/31/EEC, EURATOM, ECSC)  
(O.J. No L 13 of 18.1.1980, p. 31) 255
  - . Commission decision of 17 March 1980  
(80/384/EEC, EURATOM, ECSC)  
(O.J. No L 94 of 11.4.1980, p. 42) 263

-XVIII-

. Commission decision of 2 May 1980 <b>(80/513/EEC, EURATOM, ECSC)</b> (O.J. No L 126 of 21.5.1980, p. 17)	265
. Commission decision of 18 July 1980 <b>(80/774/EEC, EURATOM, ECSC)</b> (O.J. No L 222 of 23.8.1980, p. 11)	267
. Commission decision of 22 July 1980 <b>(80/821/EEC, EURATOM, ECSC)</b> (O.J. No L 239 of 12.9.1980, p. 20)	271
. Commission decision of 22 July 1980 <b>(80/822/EEC, EURATOM, ECSC)</b> (O.J. No L 239 of 12.9.1980, p. 23)	275
. Commission decision of 24 November 1980 <b>(80/1134/EEC, EURATOM, ECSC)</b> (O.J. No L 366 of 13.12.1980, p. 35)	279
. Commission decision of 27 April 1981 <b>(81/368/EURATOM, ECSC, EEC)</b> (O.J. No L 145 of 3.6.1981, p. 15)	285
. Commission decision of 27 May 1981 <b>(81/440/EURATOM, ECSC, EEC)</b> (O.J. No L 168 of 25.6.1981, p. 24)	289
. Commission decision of 9 June 1981 <b>(81/478/EURATOM, ECSC, EEC)</b> (O.J. No L 186 of 8.7.1981, p. 23)	293
. Commission decision of 18 November 1981 <b>(81/1017/EEC, EURATOM, ECSC)</b> (O.J. No L 367 of 23.12.1981, p. 33)	303
. Commission decision of 6 October 1982 <b>(82/758/ECSC, EEC, EURATOM)</b> (O.J. No L 320 of 17.11.1982, p. 16)	311
. Commission decision of 6 Octobre 1982 <b>(82/759/ECSC, EEC, EURATOM)</b> (O.J. No L 320 of 17.11.1982, p. 18)	313

. Commission decision of 6 October 1982 <b>(82/760/ECSC, EEC, EURATOM)</b> (O.J. No L 320 of 17.11.1982, p. 20)	315
. Commission decision of 6 October 1982 <b>(82/761/ECSC, EEC, EURATOM)</b> (O.J. No L 320 of 17.11.1982, p. 22)	317
. Commission decision of 18 October 1982 <b>(82/810/EEC, EURATOM, ECSC)</b> (O.J. No L 343 of 4.12.1982, p. 16)	319
. Commission decision of 11 March 1983 <b>(83/140/EEC, EURATOM, ECSC)</b> (O.J. No L 96 of 15.4.1983, p. 43)	343
. Commission decision of 11 March 1983 <b>(83/141/EEC, EURATOM, ECSC)</b> (O.J.No L 96 of 15.4.1983, p. 45)	345
. Commission decision of 11 March 1983 <b>(83/142/EEC, EURATOM, ECSC)</b> (O.J. No L 96 of 15.4.1983, p. 46)	347
. Commission decision of 11 March 1983 <b>(83/143/EEC, EURATOM, ECSC)</b> (O.J. No L 96 of 15.4.1983, p. 48)	349
. Commission decision of 11 March 1983 <b>(83/144/EEC, EURATOM, ECSC)</b> (O.J. No L 96 of 15.4.1983, p. 49)	351
. Commission decision of 11 March 1983 <b>(83/145/EEC, EURATOM, ECSC)</b> (O.J. No L 96 of 15.4.1983, p. 50)	353
. Commission decision of 16 March 1983 <b>(83/193/EEC, EURATOM, ECSC)</b> (O.J. No L 108 of 26.4.1983, p. 12)	387
. Commission decision of 16 March 1983 <b>(83/194/EEC, EURATOM, ECSC)</b> (O.J. No L 108 of 26.4.1983, p. 14)	389
. Commission decision of 16 March 1983 <b>(83/195/EEC, EURATOM, ECSC)</b> (O.J. No L 108 of 26.4.1983, p. 16)	391

.	Commission decision of 13 April 1984 (84/273/EURATOM, ECSC,EEC) (O.J. No L 135 of 22.5.1984, p. 16)	419
.	Commission decision of 13 April 1984 (84/274/EURATOM, ECSC,EEC) (O.J. No L 135 of 22.5.1984, p. 18)	421
.	Commission decision of 13 April 1984 (84/275/EURATOM, ECSC,EEC) (O.J. No L 135 of 22.5.1984, p. 19)	423
.	Commission decision of 13 April 1984 (84/276/EURATOM, ECSC,EEC) (O.J. No L 135 of 22.5.1984, p. 20)	425
.	Commission decision of 13 April 1984 (84/277/EURATOM, ECSC,EEC) (O.J. No L 135 of 22.5.1984, p. 21)	427
.	Commission decision of 13 April 1984 (84/278/EEC, EURATOM, ECSC) (O.J. No L 135 of 22.5.1984, p. 23)	429
.	Commission decision of 13 April 1984 (84/279/EURATOM, ECSC,EEC) (O.J. No L 135 of 22.5.1984, p. 24)	431
.	Commission decision of 13 April 1984 (84/280/EURATOM, ECSC,EEC) (O.J. No L 135 of 22.5.1984, p. 25)	433
.	Commission decision of 13 April 1984 (84/281/EURATOM, ECSC,EEC) (O.J. No L 135 of 22.5.1984, p. 26)	435
-	Commission decision of 13 December 1984 (85/36/ECSC, EEC, Euratom) (O.J. No. L 16 of 19.1.1985, p. 39)	459
-	Commission decision of 13 December 1984 (85/37/ECSC, EEC, Euratom) (O.J. No. L 16 of 19.1.1985, p. 40)	461
-	Commission decision of 3 February 1986 (86/62/EEC, Euratom, ECSC) (O.J. No. L 72 of 15.3.1986, p. 35)	511

- Commission decision of 23 January 1987  
**(87/190/Euratom, ECSC, EEC)**  
(O.J. No. L 76 of 18.3.1987, p. 19) 537
- Commission decision of 20 January 1988  
**(88/168/ECSC, EEC, Euratom)**  
(O.J. No. L 76 of 22.3.1988, p. 23) 551
- Commission decision of 8 September 1989  
**(89/554/EEC, Euratom, ECSC)**  
(O.J. No. L 301 of 19.10.1989, p. 32) 619
- Commission decision of 8 September 1989  
**(89/555/EEC, Euratom, ECSC)**  
(O.J. No. L 301 of 19.10.1989, p. 33) 621
- Commission decision of 23 March 1990  
**(90/176/Euratom, EEC)**  
(O.J. No. L 99 of 19.4.1990, p. 22) 639
- Commission decision of 23 March 1990  
**(90/177/Euratom, EEC)**  
(O.J. No. L 99 of 19.4.1990, p. 24) 641
- Commission decision of 23 March 1990  
**(90/178/Euratom, EEC)**  
(O.J. No. L 99 of 19.4.1990, p. 26) 643
- Commission decision of 23 March 1990  
**(90/179/Euratom, EEC)**  
(O.J. No. L 99 of 19.4.1990, p. 28) 645
- Commission decision of 23 March 1990  
**(90/180/Euratom, EEC)**  
(O.J. No. L 99 of 19.4.1990, p. 30) 647
- Commission decision of 23 March 1990  
**(90/181/Euratom, EEC)**  
(O.J. No. L 99 of 19.4.1990, p. 32) 649
- Commission decision of 23 March 1990  
**(90/182/Euratom, EEC)**  
(O.J. No. L 99 of 19.4.1990, p. 33) 651
- Commission decision of 23 March 1990  
**(90/183/Euratom, EEC)**  
(O.J. No. L 99 of 19.4.1990, p. 35) 653

- Commission decision of 23 March 1990  
(90/184/Euratom, EEC)  
(O.J. No. L 99 of 19.4.1990, p. 37) 655
- Commission decision of 23 March 1990  
(90/185/Euratom, EEC)  
(O.J. No. L 99 of 19.4.1990, p. 39) 657
- **Aides to german farmers (application of Art. 5  
of the 20th VAT Directive (85/361/EEC))**
  - Commission decision of 12 September 1986  
(86/475/EEC)  
(O.J. No. L 279 of 30.9.1986, p. 57) 519
  - Commission decision of 3 July 1987  
(87/394/EEC)  
(O.J. No. L 208 of 30.7.1987, p. 42) 545
  - Commission decision of 26 July 1988  
(88/481/EEC)  
(O.J. No. L 234 of 24.8.1988, p. 26) 571
  - Commission decision of 5 July 1989  
(89/425/EEC)  
(O.J. No. L 196 of 12.7.1989, p. 52) 605
  - Commission decision of 1 August 1990  
(90/418/EEC)  
(O.J. No. L 220 of 15.8.1990, p. 42) 661
- **Exemption of VAT on the final importation of  
certain goods (83/181/EEC) Introduction of the  
combined nomenclature**
  - Commission Directive of 7 March 1989  
(89/219/EEC)  
(O.J. No. L 92 of 5.4.1989, p. 13) 583
- **Exemption from value added tax on the temporary  
importation of goods other than means of  
transport.  
(amending the 17th VAT Directive 85/362/EEC)**
  - Commission Directive of 4 Mai 1990  
(90/237/EEC)  
(O.J. No. L 133 of 24.5.1990, p. 91) 659



**3. INDIRECT TAXES OTHER THAN TURNOVER TAXES**

- **Retention of customs duties in the United Kingdom**
  - . Commission Decision of 27 February 1973  
(73/199/EEC)  
(O.J. No L 197 of 17.7.1973, p. 7) 115
- **Retention of customs duties in Ireland**
  - . Commission Decision of 6 March 1973  
(73/200/EEC)  
(O.J. No L 197 of 17.7.1973, p. 21) 119

**4. TAX EXEMPTION FOR TRAVELLERS**

- **International travel (69/169/EEC): introduction of the combined nomenclature**
  - Commission Directive of 7 March 1989  
(89/220/EEC)  
(O.J. No. L 92 of 5.4.1989, p. 15) 585

**5. TEMPORARY IMPORTATION ARRANGEMENTS**

- . Commission Regulation (EEC) No 1751/84 of 13 June 1984  
(O.J. No L 171 of 29.6.1984, p.1) 441
- . Commission Regulation (EEC) No. 1637/85 of 17 June 1985  
(O.J. No L 158 of 18.6.1985, p. 10) 467
- . Commission Regulation (EEC) No. 3813/85 of 23 December 1985  
(O.J. L 368 of 31.12.1985, p. 7) 507
- . Council Regulation (EEC) No. 3524/88 of 11 November 1988  
(O.J. No. L 307 of 12.11.1988, p. 38) 575

**II. OPINIONS AND RECOMMENDATIONS**

**1. DIRECT TAXES**

- **Belgium: duties equal to the income tax**
  - . Opinion of the Commission of 9 April 1969  
(69/128/EEC)  
(O.J. No L 110 of 8.5.1969, p. 6) 55

**2. TURNOVER TAXES**

- **All Members: application of the common system of VAT**
  - . Opinion of the Commission of 3 June 1964  
(64/406/EEC)  
(O.J. of 13.7.1964, p.1800) 1
- **All Member States : sales of beef and veal**
  - . Commission Recommendation of 17 July 1974  
(74/390/EEC) (374X0390)  
(O.J. No L 206 of 27.7.1974, p. 49) 127

**3. INDIRECT TAXES OTHER THAN TURNOVER TAXES**

**A. EXCISE DUTIES**

- **All Member States : taxation of wine**
  - . Commission recommendation of 5 December 1975  
(76/2/EEC) (376X0002)  
(O.J. No L 2 of 7.1.1976, p. 13) 137
- **Netherlands: standardisation of excise duties**
  - . Opinion of the Commission of 18 December 1972  
(72/471/EEC) (372X0471)  
(O.J. No 303 of 31.12.1972, p. 20) 105

**B. TRAFIC**

- **France: special tax on certain motor vehicles**
  - . Opinion of the Commission of 2 December 1970  
(70/534/EEC)  
(O.J. No L 274 of 18.12.1970, p. 27) 79
  - . Opinion of the Commission of 5 January 1973  
(73/25/EEC) (373X0025)  
(O.J. No L 77 of 26.3.1973, p. 35) 107
- **France: special tax on the use of roads**
  - . Recommendations of the Commission of 16 November 1967  
(67/730/EEC) (367X0730)  
(O.J. No 293 of 2.12.1967, p. 7) 31
- **The Netherlands: tax surcharge on motor vehicles**
  - . Recommendation of the Commission of 9 February 1966  
(66/119/EEC) (366X0119)  
(O.J. No 28 of 27.2.1966, p. 436) 15
- **The Netherlands: Royal Decree No 9323**
  - . Recommendation of the Commission of 20 December 1967  
(68/41/EEC) (368X0041)  
(O.J. No L 18 of 22.1.1968, p. 12) 33
- **Germany: goods traffic by road**
  - . Recommendation of the Commission of 31 January 1968  
(68/96/EEC) (368X0096)  
(O.J. No L 35 of 8.2.1968, p. 14) 37

**CHRONOLOGICAL SUMMARY**

**1. DECISIONS AND DIRECTIVES**

**-XXVI- à -XXVIII-**

**2. REGULATIONS**

**-XXIX-**

**3. ACTS WITHOUT NUMBER**

**-XXIX-**

**CHRONOLOGICAL SUMMARY**

**1. DECISIONS AND DIRECTIVES**

**(\*\*) The text is not available in the english language**

PAGE(S) :		PAGE(S) :	
64/0406/EEC (**)	1	74/0553/EEC	129
65/0271/EEC	11	74/0651/EEC	131
66/0119/EEC (**)	15	75/0786/EEC	135
67/0227/EEC	17	76/0002/EEC	137
67/0228/EEC	21	76/0134/EEC	139
67/0730/EEC (**)	31	76/0308/EEC	141
68/0041/EEC (**)	33	76/0911/EEC	147
68/0096/EEC (**)	37	77/0082/EEC	149
68/0221/EEC	45	77/0388/EEC	151
68/0297/EEC	49	77/0794/EEC	191
69/0012/EEC (**)	51	77/0799/EEC	199
69/0069/EEC (**)	53	77/0800/EEC	205
69/0128/EEC (**)	55	77/0805/EEC	223
69/0169/EEC	59	78/0583/EEC	225
69/0335/EEC	63	78/1032/EEC	227
69/0463/EEC	69	78/1033/EEC	231
70/0243/EEC, EURATOM, ECSC	75	78/1034/EEC	233
70/0534/EEC (**)	79	78/1035/EEC	235
71/0401/EEC (**)	91	79/0032/EEC	237
72/0230/EEC	95	79/1070/EEC	241
72/0250/EEC (**)	99	79/1071/EEC	243
72/0464/EEC	101	79/1072/EEC	245
72/0471/EEC (**)	105	80/0031/EEC, EURATOM, ECSC	255
73/0025/EEC	107	80/0368/EEC	259
73/0079/EEC	111	80/0369/EEC	261
73/0080/EEC	113	80/0384/EEC, EURATOM, ECSC	263
73/0199/EEC	115	80/0513/EEC, EURATOM, ECSC	265
73/0200/EEC	119	80/0774/EEC, EURATOM, ECSC	267
74/0121/EEC	123	80/0821/EEC, EURATOM, ECSC	271
74/0318/EEC	125	80/0822/EEC, EURATOM, ECSC	275
74/0390/EEC	127	80/1134/EEC, EURATOM, ECSC	279
		80/1275/EEC	283
		81/0368/EEC, EURATOM, ECSC	285
		81/0440/EEC, EURATOM, ECSC	289
		81/0463/EEC	291
		81/0478/EEC, EURATOM, ECSC	293

PAGE (S) :

PAGE (S) :

81/0890/EEC	297	84/0517/EEC	457
81/0933/EEC	299		
81/0934/EEC	301	85/0036/ECSC/EEC/EURATOM	459
81/1017/EEC, EURATOM, ECSC	303	85/0037/ECSC/EEC/EURATOM	461
		85/0303/EEC	465
82/0002/EEC	305	85/0346/EEC	469
82/0424/EEC	307	85/0347/EEC	471
82/0443/EEC	309	85/0348/EEC	473
82/0758/EEC, EURATOM, ECSC	311	85/0349/EEC	477
82/0759/EEC, EURATOM, ECSC	303	85/0361/EEC	479
82/0760/EEC, EURATOM, ECSC	315	85/0362/EEC	481
82/0761/EEC, EURATOM, ECSC	317	85/0369/EEC	501
82/0810/EEC, EURATOM, ECSC	319	85/0479/EEC	503
82/0877/EEC	321	85/0576/EEC	509
83/0002/EEC	335	86/0062/EEC, EURATOM, ECSC	511
83/0007/EEC	337	86/0246/EEC	513
83/0008/EEC	339	86/0247/EEC	515
83/0127/EEC	341	86/0356/EEC	517
83/0140/EEC, EURATOM, ECSC	343	86/0475/EEC	519
83/0141/EEC, EURATOM, ECSC	345	86/0489/EEC	521
83/0142/EEC, EURATOM, ECSC	347	86/0560/EEC	523
83/0143/EEC, EURATOM, ECSC	349		
83/0144/EEC, EURATOM, ECSC	351	87/0053/EEC	533
83/0145/EEC, EURATOM, ECSC	353	87/0190/EURATOM, ECSC, EEC	537
83/0181/EEC	355	87/0198/EEC	539
83/0182/EEC	377	87/0394/EEC	545
83/0183/EEC	383	87/0400/EEC	547
83/0193/EEC, EURATOM, ECSC	387		
83/0194/EEC, EURATOM, ECSC	389	88/0168/ECSC	551
83/0195/EEC, EURATOM, ECSC	391	88/0245/EEC	553
83/0333/EEC	393	88/0331/EEC	557
83/0643/EEC	395	88/0376/EEC	565
83/0648/EEC	399	88/0481/EEC	571
83/0651/EEC	401	88/0498/EEC	573
		88/0663/EEC	577
84/0087/EEC	413	88/0664/EEC	579
84/0217/EEC	415		
84/0231/EEC	417	89/0194/EEC	581
84/0273/EEC, EURATOM, ECSC	419	89/0219/EEC	583
84/0274/EEC, EURATOM, ECSC	421	89/0220/EEC	585
84/0275/EEC, EURATOM, ECSC	423	89/0425/EEC	605
84/0276/EEC, EURATOM, ECSC	425	89/0465/EEC	607
84/0277/EEC, EURATOM, ECSC	427	89/0466/EEC	609
84/0278/EEC, EURATOM, ECSC	429	89/0487/EEC	611
84/0279/EEC, EURATOM, ECSC	431	89/0488/EEC	613
84/0280/EEC, EURATOM, ECSC	433	89/0533/EEC	615
84/0281/EEC, EURATOM, ECSC	435	89/0534/EEC	617
84/0386/EEC	451	89/0554/EEC/EURATOM/ECSC	619
84/0468/EEC	453	89/0555/EEC/EURATOM/ECSC	621
84/0469/EEC	455	89/0604/EEC	623

**PAGE(S) :**

89/0683/EEC	625
89/0687/EEC	627
89/0688/EEC	635
90/0127/EEE	637
90/0176/EURATOM/EEC/ECSC	639
90/0177/EURATOM/EEC/ECSC	641
90/0178/EURATOM/EEC/ECSC	643
90/0179/EURATOM/EEC/ECSC	645
90/0180/EURATOM/EEC/ECSC	647
90/0181/EURATOM/EEC/ECSC	649
90/0182/EURATOM/EEC/ECSC	651
90/0183/EURATOM/EEC/ECSC	653
90/0184/EURATOM/EEC/ECSC	655
90/0185/EURATOM/EEC/ECSC	657
90/0237/EEC	659
90/0418/EEC	661
90/0434/EEC	663
90/0435/EEC	669

**2. REGULATIONS**

**ECSC, EEC, EURATOM**

**PAGE(S) :**

2/71	81
906/73	109
2891/77	207
2892/77	215
3550/82	323
3599/82	325
3625/83	403
3/84	407
1568/84	437
1751/84/EEC	441
1620/85	463
1637/85/EEC	467
2137/85	491
3735/85	505
3813/85	507
3760/86	525
3952/87	549
1227/88	555
1990/88	561
3524/88	575
1292/89	587
1552/89	591
1553/89	599

**3. ACTS WITHOUT NUMBER**

**PAGE(S) :**

Council Resolution of 9.12.1969	(**)	71
Council Resolution of 21. 4.1970	(**)	73
Council Resolution of 22. 3.1971	(**)	89
Council Resolution of 21. 3.1972	(**)	93
Council Resolution of 10. 2.1975		133
Application of Art.27 of the Directive 77/388/EEC		531
Application of Art.27 of the Directive 77/388/EEC		541
Application of Art.27 of the Directive 77/388/EEC		543

(\*\*) The text is not available in the english language