FIFTEENTH COUNCIL DIRECTIVE

of 19 December 1983

on the harmonization of the laws of the Member States relating to turnover taxes — deferment of the introduction of the common system of value added tax in the Hellenic Republic

(83/648/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission,

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

Having regard to the opinion of the Economic and Social Committee (2),

Whereas the Greek Government informed the Commission on 19 July 1983 that, for technical and economic reasons, it would be unable to introduce the common system of value added tax by 1 January 1984, the date set by Article 145 in conjunction with Annex XII of the 1979 Act of Accession ; whereas the Greek Government consequently requests that the introduction of value added tax be deferred for two years ;

Whereas the present Greek tax system is such that the Greek Government's request should be complied with for the technical reasons it has given,

HAS ADOPTED THIS DIRECTIVE :

Article 1

At the earliest opportunity, and by 1 January 1986 at the latest, the Hellenic Republic shall put into effect the measures necessary to comply with Directives 67/227/EEC (3), 67/228/EEC (4), 77/388/EEC (5) and any other Directive, adopted or to be adopted, relating to the common system of value added tax.

Article 2

The Commission shall, by 31 December 1984, present the Council and the European Parliament with a report on the progress made by the Hellenic Republic in respect of the work of putting into effect the Directives referred to in Article 1.

Article 3

This Directive is addressed to the Hellenic Republic.

Done at Brussels, 19 December 1983.

For the Council

The President

G. VARFIS

(1) Opinion delivered on 16 December 1983 (not yet published in the Official Journal).
(2) Opinion delivered on 15 December 1983 (not yet published in the Official Journal).

(3) OJ No 71, 14. 4. 1967, p. 1301/67.
(4) OJ No 71, 14. 4. 1967, p. 1303/67.
(5) OJ No L 145, 13. 6. 1977, p. 1.