II

(Acts whose publication is not obligatory)

COUNCIL

NINTH COUNCIL DIRECTIVE

of 26 June 1978

on the harmonization of the laws of the Member States relating to turnover taxes

(78/583/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 Article 1 of 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 (3) lays down 1 January 1978 as the latest date for the implementation of its provisions in Member States ;

Whereas Directive 77/388/EEC lays down common provisions for all fields covered by value added tax ; whereas, in many cases, it is incumbent upon the Member States to determine the conditions under which these provisions shall apply ; whereas, since the scope of Directive 77/388/EEC is so wide as to encompass a very large number of national regulations, several Member States have been unable to carry out the necessary adaptions in time to comply with Directive 77/388/EEC ; whereas these Member States have thus been unable to complete the legislative procedure necessary to adapt their legislation on value added tax within the time limit laid down ;

Whereas the Member States concerned have requested an extension of the time limit for the entry into force of Directive 77/388/EEC ; whereas in this context an extension for a maximum of 12 months should be sufficient,

HAS ADOPTED THIS DIRECTIVE :

Article 1

By way of derogation from Article 1 of Directive 77/388/EEC, Denmark, Germany, France, Ireland, Italy, Luxembourg and the Netherlands are hereby authorized to implement the said Directive by 1 January 1979 at the latest.

Article 2

This Directive is addressed to Denmark, Germany, France, Ireland, Italy, Luxembourg and the Netherlands.

Done at Luxembourg, 26 June 1978.

For the Council

The President

K. B. ANDERSEN

(1) OJ No C 163, 10. 7. 1978, p. 68.
(2) Opinion delivered on 20/21 June 1978 (not yet published in the Official Journal).
(3) OJ No L 145, 13. 6. 1977, p. 1.