COUNCIL DIRECTIVE

of 18 January 1977

on a derogation accorded to the Kingdom of Denmark relating to the rules governing turnover tax and excise duty applicable in international travel

(77/82/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 Act of Accession, and in particular Article 133 and Annex VII, part V (1) thereof,

Having regard to the proposal from the Commission,

Whereas Annex VII, part V (1), of the Act of Accession grants a derogation to Denmark relating to the application of certain provisions of Council Directive 69/169/EEC of 28 May 1969 on the harmonization of provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise on imports in international travel [1], as amended by Directive 72/230/EEC [2];

Whereas, by Directive 76/134/EEC [3], the Council granted a prolongation of this derogation up to and including 31 December 1976;

Whereas the Danish Government has requested a further prolongation of this derogation;

Whereas a prolongation of the derogation has proved necessary,

HAS ADOPTED THIS DIRECTIVE:

Article 1

By way of derogation from Directives 69/169/EEC and 72/230/EEC, the Kingdom of Denmark shall have the right to maintain up to and including 31 December 1977 the rules in force for exemptions applicable to travellers involved in international travel for the products set out in Annex VII, part V (1) (a) of the Act of Accession.

Article 2

The Kingdom of Denmark shall communicate to the Commission the text of the measures which it adopts in the field covered by this Directive.

Article 3

This Directive is addressed to the Kingdom of Denmark.

Done at Brussels, 18 January 1977.

For the Council

The President

Anthony CROSLAND

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[1] OJ No L 133, 4. 6. 1969, p. 6.
[2] OJ No L 139, 17. 6. 1972, p. 28.
[3] OJ No L 21, 29. 1. 1976, p. 9.