II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 20 January 1976

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

(76/134/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 duty on imports in international traffic (1), as amended by Directive 72/230/EEC (2);

Whereas before 31 December 1975 the Council shall decide in accordance with the procedure laid down in Article 100 of the Treaty whether and how far this derogation requires to be prolonged, account being taken of the extent to which economic and monetary union, and particularly progress in tax harmonization, has been achieved;

Whereas since the desired progress has not been achieved, the Danish Government has requested a prolongation, without change, of the rules in force;

Whereas a prolongation of the derogation appears 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 1976 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, 20 January 1976.

For the Council

The President

G. THORN

(1) OJ No L 133, 4. 6. 1969, p. 6.
(2) OJ No L 139, 17. 6. 1972, p. 28.