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THIRD COUNCIL DIRECTIVE

of 9 December 1969

on the harmonisation of legislation of Member States concerning turnover taxes — introduction of value added tax in Member States

(69/463/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 Italian Republic and the Kingdom of Belgium made known to the Commission, on 14 July and 12 September 1969 respectively, that they were not in a position to meet the final date of 1 January 1970 for the introduction of value added tax as provided in the second paragraph of Article 1 of the First Council Directive of 11 April 1967[3] on the harmonisation of legislation of Member States concerning turnover taxes; whereas, consequently, those Member States have asked for a further period of two years and one year respectively for the introduction of that tax;

Whereas the Kingdom of Belgium considers that it is not in a position to apply value added tax on the date laid down, mainly for conjunctural and budgetary reasons peculiar to Belgium;

Whereas the Italian Republic has pointed out that a proposal for the general reform of taxes has now been tabled for consideration and adoption by Parliament, which has not yet considered this problem; whereas, according to that proposal, the appropriate legislation must be adopted before 31 October 1970; whereas, consequently, that Member State is not in a position to apply value added tax on the date laid down;

Whereas an additional period may be granted only if it is kept to a minimum;

Whereas, in these circumstances, introduction of value added tax may not be delayed beyond 1 January 1972;

Whereas one of the main objectives of the First Directive mentioned above is, through the introduction of value added tax on 1 January 1970, to establish conditions making it possible to avoid competition being distorted by turnover taxes;

Whereas that objective cannot be attained by 1 January 1970, in particular as regards trade, since these Member States will continue to apply, by means of turnover taxes, average rates of equalisation of the internal tax burden;

Whereas Member States which are not in a position to introduce value added tax by 1 January 1970 should not increase their average equalisation rates in operation on 1 October 1969;

HAS ADOPTED THIS DIRECTIVE:

Article 1

The date of 1 January 1972 shall be substituted for that of 1 January 1970 laid down in Article 1 of the First Directive of 11 April 1967.

Article 2

For the purposes of this Directive, 'average rates' means the rates of countervailing charges on

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[1] OJ No C 139, 28.10.1969, p. 32.
[2] OJ No C 144, 8.11.1969, p. 13.
[3] OJ No 71, 14.4.1967, p. 1301/67.