

9. TAXATION

1. 31969 L 0335: Council Directive 69/335/EEC of 17 July 1969 concerning indirect taxes on the raising of capital (OJ L 249, 3.10.1969, p. 25), as amended by:

- 11972 B: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Kingdom of Denmark, Ireland and the United Kingdom (OJ L 73, 27.3.1972, p. 14),
- 31973 L 0079: Council Directive 73/79/EEC of 9.4.1973 (OJ L 103, 18.4.1973, p. 13),
- 31974 L 0553: Council Directive 74/553/EEC of 7.11.1974 (OJ L 303, 13.11.1974, p. 9),
- 11979 H: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Hellenic Republic (OJ L 291, 19.11.1979, p. 17),
- 31985 L 0303: Council Directive 85/303/EEC of 10.6.1985 (OJ L 156, 15.6.1985, p. 23),
- 11985 I: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 23),

- 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21).

The following is added to Article 3(1)(a):

"Companies under Czech law known as:

- "akciová společnost"
- "komanditní společnost"
- "společnost s ručením omezeným";

Companies under Cypriot law known as:

- "εταιρείες περιορισμένης ευθύνης";

Companies under Latvian law known as:

- "kapitālsabiedrība";

Companies under Hungarian law known as:

- "résztársaság"
- "korlátolt felelősségű társaság";

Companies under Maltese law known as:

- "Kumpaniji ta' Responsabilità Limitata"
- "Soċjetajiet en commandite li l-kapital tagħhom maqsum f'azzjonijiet";

Companies under Polish law known as:

- "spółka akcyjna"
- "spółka z ograniczoną odpowiedzialnością";

Companies under Slovenian law known as:

- "delniška družba"
- "komanditna delniška družba"
- "družba z omejeno odgovornostjo";

Companies under Slovak law known as:

- "akciová spoločnosť"
- "spoločnosť s ručením obmedzeným"
- "komanditná spoločnosť".

2. 31976 L 0308: Council Directive 76/308/EEC of 15 March 1976 on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other measures (OJ L 73, 19.3.1976, p. 18), as amended by:

- 11979 H: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Hellenic Republic (OJ L 291, 19.11.1979, p. 17),
- 31979 L 1071: Council Directive 79/1071/EEC of 6.12.1979 (OJ L 331, 27.12.1979, p. 10),
- 11985 I: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 23),
- 31992 L 0108: Council Directive 92/108/EEC of 14.12.1992 (OJ L 390, 31.12.1992, p. 124),

- 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21),
- 32001 L 0044: Council Directive 2001/44/EC of 15.6.2001 (OJ L 175, 28.6.2001, p. 17).

The following is added to the sixth indent of Article 3:

"in Malta: Taxxa fuq Dokumenti u Trasferimenti

in Slovenia: (i) davek od prometa zavarovalnih poslov
(ii) požarna taksa".

3. 31977 L 0388: Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation of the laws of the Member States relating to turnover taxes – Common system of value added tax: uniform basis of assessment (OJ L 145, 13.6.1977, p. 1), as amended by:

- 11979 H: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Hellenic Republic (OJ L 291, 19.11.1979, p. 95),
- 31980 L 0368: Council Directive 80/368/EEC of 26.3.1980 (OJ L 90, 3.4.1980, p. 41),
- 31984 L 0386: Council Directive 84/386/EEC of 31.7.1984 (OJ L 208, 3.8.1984, p. 58),
- 11985 I: Act concerning the conditions of accession and the adjustments of the Treaties – Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 167),
- 31989 L 0465: Council Directive 89/465/EEC of 18.7.1989 (OJ L 226, 3.8.1989, p. 21),
- 31991 L 0680: Council Directive 91/680/EEC of 16.12.1991 (OJ L 376, 31.12.1991, p. 1),
- 31992 L 0077: Council Directive 92/77/EEC of 19.10.1992 (OJ L 316, 31.10.1992, p. 1),

- 31992 L 0111: Council Directive 92/111/EEC of 14.12.1992 (OJ L 384, 30.12.1992, p. 47),
- 31994 L 0004: Council Directive 94/4/EC of 14.2.1994 (OJ L 60, 3.3.1994, p. 14),
- 31994 L 0005: Council Directive 94/5/EC of 14.2.1994 (OJ L 60, 3.3.1994, p. 16),
- 31994 L 0076: Council Directive 94/76/EC of 22.12.1994 (OJ L 365, 31.12.1994, p. 53),
- 31995 L 0007: Council Directive 95/7/EC of 10.4.1995 (OJ L 102, 5.5.1995, p. 18),
- 31996 L 0042: Council Directive 96/42/EC of 25.6. 1996 (OJ L 170, 9.7.1996, p. 34),
- 31996 L 0095: Council Directive 96/95/EC of 20.12.1996 (OJ L 338, 28.12.1996, p. 89),
- 31998 L 0080: Council Directive 98/80/EC of 12.10.1998 (OJ L 281, 17.10.1998, p. 31),
- 31999 L 0049: Council Directive 1999/49/EC of 25.5.1999 (OJ L 139, 2.6.1999, p. 27),
- 31999 L 0059: Council Directive 1999/59/EC of 17.6.1999 (OJ L 162, 26.6.1999, p. 63),

- 31999 L 0085: Council Directive 1999/85/EC of 22.10.1999 (OJ L 277, 28.10.1999, p. 34),
- 32000 L 0017: Council Directive 2000/17/EC of 30.3.2000 (OJ L 84, 5.4.2000, p. 24),
- 32000 L 0065: Council Directive 2000/65/EC of 17.10.2000 (OJ L 269, 21.10.2000, p. 44),
- 32001 L 0004: Council Directive 2001/4/EC of 19.1.2001 (OJ L 22, 24.1.2001, p. 17),
- 32001 L 0115: Council Directive 2001/115/EC of 20.12. 2001 (OJ L 15, 17.1.2002, p. 24),
- 32002 L 0038: Council Directive 2002/38/EC of 7.5.2002 (OJ L 128, 15.5.2002, p. 41).

(a) the following Article is added after Article 24:

"Article 24 bis

In implementing Article 24(2) to (6), the following Member States may grant an exemption from value added tax to taxable persons whose annual turnover is less than the equivalent in national currency of:

- in the Czech Republic: EUR 35 000;
- in Estonia: EUR 16 000;

- in Cyprus: EUR 15 600;
- in Latvia: EUR 17 200;
- in Lithuania: EUR 29 000;
- in Hungary: EUR 35 000;
- in Malta: EUR 37 000 when the economic activity consists principally in the supply of goods, EUR 24 300 when the economic activity consists principally in the supply of services with a low value added (high inputs), and EUR 14 600 in other cases, namely service providers with a high value added (low inputs);
- in Poland: EUR 10 000;
- in Slovenia: EUR 25 000;
- in Slovakia: EUR 35 000.

Such exemptions shall not have any effect on own resources for which the basis of assessment will have to be re-established in accordance with Council Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax ^{*}.

^{*} OJ L 155, 7.6.1989, p. 9. Regulation as last amended by Regulation (EC, Euratom) No 1026/1999 (OJ L 126, 20.5.1999, p. 1).";

- (b) the title of TITLE XVIc is replaced by the following:

"TITLE XVIc

Transitional measures applicable in the context of the accession to the European Union of Austria, Finland and Sweden on 1 January 1995 and of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia on 1 May 2004";

- (c) in TITLE XVIc, the second indent of Article 28p(1) is replaced by the following:

"– "new Member States" shall mean the territory of the Member States acceding to the European Union on 1 January 1995 and on 1 May 2004, as defined for each of those Member States in Article 3 of this Directive,";

- (d) in TITLE XVIc, the last subparagraph of Article 28p(7) is replaced by the following:

"This condition shall be deemed to be fulfilled in the following cases:

- when, in respect of Austria, Finland and Sweden, the date of the first use of the means of transport was before 1 January 1987;

- when, in respect of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia, the date of the first use of the means of transport was before 1 May 1996;
- when the amount of tax due by reason of the importation is insignificant."

4. 31977 L 0799: Council Directive 77/799/EEC of 19 December 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct and indirect taxation (OJ L 336, 27.12.1977, p. 15), as amended by:

- 11979 H: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Hellenic Republic (OJ L 291, 19.11.1979, p. 17),
- 31979 L 1070: Council Directive 79/1070/EEC of 6.12.1979 (OJ L 331, 27.12.1979, p. 8),
- 11985 I: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 23),
- 31992 L 0012: Council Directive 92/12/EEC of 25.2.1992 (OJ L 76, 23.3.1992, p. 1),

- 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21).

(a) the following is added to Article 1(3):

"in the Czech Republic:

Daně z příjmů

Daň z nemovitostí

Daň dědická, daň darovací a daň z převodu nemovitostí

Daň z přidané hodnoty

Spotřební daně

in Estonia:

Tulumaks

Sotsiaalmaks

Maamaks

in Cyprus:

Φόρος Εισοδήματος

Έκτακτη Εισφορά για την Άμυνα της Δημοκρατίας

Φόρος Κεφαλαιουχικών Κερδών

Φόρος Ακίνητης Ιδιοκτησίας

in Latvia:

iedzīvotāju ienākuma nodoklis

nekustamā īpašuma nodoklis

uzņēmumu ienākuma nodoklis

in Lithuania:

Gyventojų pajamų mokestis

Pelno mokestis

Įmonių ir organizacijų nekilnojamojo turto mokestis

Žemės mokestis

Mokestis už valstybinius gamtos išteklius

Mokestis už aplinkos teršimą

Naftos ir dujų išteklių mokestis

Paveldimo turto mokestis

in Hungary:

személyi jövedelemadó

társasági adó

osztalékadó

általános forgalmi adó

jövedéki adó

építményadó

telekadó

in Malta:

Taxxa fuq l-*income*

in Poland:

Podatek dochodowy od osób prawnych

Podatek dochodowy od osób fizycznych

Podatek od czynności cywilnoprawnych

in Slovenia:

Dohodnina

Davki občanov

Davek od dobička pravnih oseb

Posebni davek na bilančno vsoto bank in hranilnic

in Slovakia:

daň z príjmov fyzických osôb

daň z príjmov právnických osôb

daň z dedičstva

daň z darovania

daň z prevodu a prechodu nehnuteľností

daň z nehnuteľností

daň z pridanej hodnoty

spotrebné dane"

(b) The following is added to Article 1(5):

"in the Czech Republic:

Ministr financí or an authorised representative

in Estonia:

Rahandusminister or an authorised representative

in Cyprus:

Υπουργός Οικονομικών or an authorised representative

in Latvia:

Finanšu ministrs or an authorised representative

in Lithuania:

Finansų ministras or an authorised representative

in Hungary:

A pénzügyminiszter or an authorised representative

in Malta:

Il-Ministru responsabbli għall-Finanzi or an authorised representative

in Poland:

Minister Finansów or an authorised representative

in Slovenia:

Minister za finance or an authorised representative

in Slovakia:

Minister financií or an authorised representative".

5. 31979 L 1072: Eighth Council Directive 79/1072/EEC of 6 December 1979 on the harmonisation of the laws of the Member States relating to turnover taxes – Arrangements for the refund of value added tax to taxable persons not established in the territory of the country (OJ L 331, 27.12.1979, p. 11), as amended by:

- 11985 I: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 23),
- 31986 L 0560: Thirteenth Council Directive 86/560/EEC of 17.11.1986 (OJ L 326, 21.11.1986, p. 40),

- 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21).

(a) the following is added to Point D of Annex C:

- "– the Czech Republic: Finanční úřad pro Prahu I
- Estonia: Maksuamet
- Cyprus: Υπουργείο Οικονομικών, Τμήμα Τελωνείων, Υπηρεσία Φ.Π.Α.
- Latvia: Valsts ieņēmumu dienesta Lielo nodokļu maksātāju pārvalde
- Lithuania: Vilniaus apskrities valstybinė mokesčių inspekcija
- Hungary: Adó- és Pénzügyi Ellenőrzési Hivatal
- Malta: Id-Dipartiment tat-Taxxa fuq il-Valur Miżjud fil-Ministeru tal-Finanzi
- Poland: Drugi Urząd Skarbowy Warszawa Śródmieście
- Slovenia: Davčni urad Ljubljana
- Slovakia: Daňový úrad Bratislava I";

- (b) the following is added to the first paragraph of point I of Annex C:

"CZK ...
EEK ...
CYP ...
LVL ...
LTL ...
HUF ...
MTL ...
PLN ...
SIT ...
SKK ...";

- (c) the following is added to the second paragraph of point I of Annex C:

CZK ...
EEK ...
CYP ...
LVL ...
LTL ...
HUF ...
MTL ...
PLN ...
SIT ...
SKK ... ".

6. 31983 L 0182: Council Directive 83/182/EEC of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another (OJ L 105, 23.4.1983, p. 59), as amended by:

- 11985 I: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Kingdom of Spain and the Portuguese Republic (OJ L 302, 15.11.1985, p. 23),
- 31991 L 0680: Council Directive 91/680/EEC of 16.12.1991 (OJ L 376, 31.12.1991, p. 1),
- 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21).

The following is added to the Annex:

"THE CZECH REPUBLIC

- Silniční daň

CYPRUS

- Ο περί Τελωνειακών Δασμών και Φόρων Καταναλώσεως Νόμος
- Ο περί Μηχανοκινήτων Οχημάτων και Τροχαίας Κινήσεως Νόμος του 1972, όπως τροποποιήθηκε
- Οι περί Μηχανοκινήτων Οχημάτων και Τροχαίας Κινήσεως Κανονισμοί του 1984, όπως τροποποιήθηκαν

LATVIA

- akcīzes nodoklis (likums "Par akcīzes nodokli", pieņemts 1999. gada 25. novembrī)
- transportlīdzekļu ikgadējā nodeva (likums "Par transportlīdzekļu ikgadējo nodevu", pieņemts 2001. gada 22. novembrī)

LITHUANIA

- Prekių apyvartos mokestis (Žin., 2002, Nr. 56-2229)

MALTA

- Dazju tas-Sisa fuq Vetturi bil-Mutur (Att dwar Taxxa tar-Registrazzjoni tal-Vetturi bil-Mutur, Kap. 368)

SLOVENIA

- Davki od prometa motornih vozil (Zakon o davkih na motorna vozila, Ur.l. RS, št. 52/99)

SLOVAKIA

- Zákon o cestnej dani".

7. 31990 L 0434: Council Directive 90/434/EEC of 23 July 1990 on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States (OJ L 225, 20.8.1990, p. 1), as amended by:

- 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21).

(a) The following is added to Article 3(c):

- "– Daň z príjmov právnických osob in the Czech Republic,
- Tulumaks in Estonia,
- Φόρος Εισοδήματος in Cyprus,
- uzņēmumu ienākuma nodoklis in Latvia,
- Pelno mokestis in Lithuania,
- Társasági adó in Hungary,
- Taxxa fuq l-*income* in Malta,
- Podatek dochodowy od osób prawnych in Poland,
- Davek od dobička pravnih oseb in Slovenia,
- Daň z príjmov právnických osôb in Slovakia".

(b) The following is added to the Annex:

- "(p) companies under Czech law known as: "akciová společnost", "společnost s ručením omezeným";
- (q) companies under Estonian law known as: "täisühing", "usaldusühing", "osaühing", "aktsiaselts", "tulundusühistu";
- (r) under Cypriot law: "εταιρείες" as defined in the Income Tax laws;
- (s) companies under Latvian law known as: "akciju sabiedrība", "sabiedrība ar ierobežotu atbildību";
- (t) companies incorporated under the law of Lithuania;
- (u) companies under Hungarian law known as: "közkereseti társaság", "betéti társaság", "közös vállalat", "korlátolt felelősségű társaság", "részvénytársaság", "egyesülés", "közhasznú társaság", "szövetkezet";
- (v) companies under Maltese law known as: "Kumpaniji ta' Responsabilita' Limitata", "Soċjetajiet en commandite li l-kapital tagħhom maqsum f'azzjonijiet";

- (w) companies under Polish law known as: "spółka akcyjna", "spółka z ograniczoną odpowiedzialnością";
- (x) companies under Slovenian law known as: "delniška družba", "komanditna družba", "družba z omejeno odgovornostjo";
- (y) companies under Slovak law known as: "Akciová spoločnosť", "Spoločnosť s ručením obmedzeným", "Komanditná spoločnosť".

8. 31990 L 0435: Council Directive 90/435/EEC of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States (OJ L 225, 20.8.1990, p. 6), as amended by:

- 11994 N: Act concerning the conditions of accession and the adjustments to the Treaties – Accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden (OJ C 241, 29.8.1994, p. 21).

(a) The following is added to Article 2(c):

- "Daň z příjmů právnických osob in the Czech Republic
- Tulumaks in Estonia
- Φόρος Εισοδήματος in Cyprus
- uzņēmumu ienākuma nodoklis in Latvia
- Pelnų mokestis in Lithuania

- Társasági adó, osztalékadó in Hungary
- Taxxa fuq l-*income* in Malta
- Podatek dochodowy od osób prawnych in Poland
- Davek od dobička pravnih oseb in Slovenia
- daň z príjmov právnických osôb in Slovakia".

(b) The following is added to the Annex:

- "(p) companies under Czech law known as: "akciová společnost", "společnost s ručením omezeným";
- (q) companies under Estonian law known as: "täisühing", "usaldusühing", "osaühing", "aktsiaselts", "tulundusühistu";
- (r) under Cypriot law: "εταιρείες" as defined in the Income Tax laws;
- (s) companies under Latvian law known as: "akciju sabiedrība", "sabiedrība ar ierobežotu atbildību";

- (t) companies incorporated under the law of Lithuania;
- (u) companies under Hungarian law known as: "közkereseti társaság", "betéti társaság", "közös vállalat", "korlátolt felelősségű társaság", "részvénytársaság", "egyesülés", "szövetkezet";
- (v) companies under Maltese law known as: "Kumpaniji ta' Responsabilita' Limitata", "Soċjetajiet en commandite li l-kapital tagħhom maqsum f'azzjonijiet";
- (w) companies under Polish law known as: "spółka akcyjna", "spółka z ograniczoną odpowiedzialnością";
- (x) companies under Slovenian law known as: "delniška družba", "komanditna družba", "družba z omejeno odgovornostjo";
- (y) companies under Slovak law known as: "akciová spoločnosť", "spoločnosť s ručením obmedzeným", "komanditná spoločnosť".

9. 31992 L 0083: Council Directive 92/83/EEC of 19 October 1992 on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages (OJ L 316, 31.10.1992, p. 21).

The following is added to Article 22:

"6. The Czech Republic may apply a reduced rate of excise duty, of not less than 50% of the standard national rate of excise duty on ethyl alcohol, to ethyl alcohol produced by fruit growers' distilleries producing, on an annual basis, more than 10 hectolitres of ethyl alcohol from fruit supplied to them by fruit growers' households. The application of the reduced rate shall be limited to 30 litres of fruit spirits per producing fruit growers' household per year, destined exclusively for their personal consumption."

"7. Slovakia and Hungary may apply a reduced rate of excise duty, of not less than 50% of the standard national rate of excise duty on ethyl alcohol, to ethyl alcohol produced by fruit growers' distilleries producing, on an annual basis, more than 10 hectolitres of ethyl alcohol from fruit supplied to them by fruit growers' households. The application of the reduced rate shall be limited to 50 litres of fruit spirits per producing fruit growers' household per year, destined exclusively for their personal consumption. The Commission will review this arrangement in 2015 and report to the Council on possible modifications."

10. 31992 R 2719: Commission Regulation (EEC) No 2719/92 of 11 September 1992 on the accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty (OJ L 276, 19.9.1992, p. 1), as amended by:

– 31993 R 2225: Commission Regulation (EEC) No 2225/93 of 27.7.1993 (OJ L 198, 7.8.1993, p. 5).

(a) Article 2a(2) is replaced by the following:

"2. Accompanying documents drawn up in accordance with paragraph 1 shall contain in that part of Box 24 which is reserved for the consignor's signature, one of the following indications:

- Dispensa de firma
- Podpis prominent
- Fritaget for underskrift
- Freistellung von der Unterschriftsleistung
- Allkirjanõudest loobutud
- Δεν απαιτείται υπογραφή
- Signature waived
- Dispense de signature

- Dispensa dalla firma
- Derīgs bez paraksta
- Parašo nereikalaujama
- Aláírás alól mentesítve
- Firma mhux meħtieġa
- Van ondertekening vrijgesteld
- Z pominięciem podpisu
- Dispensa de assinatura
- Podpis sa nevyžaduje
- Opustitev podpisa";

(b) in Annex I, Explanatory notes, point 2, Box 12, the list of abbreviations is replaced by the following:

"BE Belgium

CZ Czech Republic

DK Denmark

DE Germany

EE Estonia

GR Greece

ES Spain

FR	France
IE	Ireland
IT	Italy
CY	Cyprus
LV	Latvia
LT	Lithuania
LU	Luxembourg
HU	Hungary
MT	Malta
NL	Netherlands
AT	Austria
PL	Poland
PT	Portugal
SI	Slovenia
SK	Slovakia
FI	Finland
SE	Sweden
GB	United Kingdom".