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ACCESSION NEGOTIATIONS WITH GREECE

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Second report  
on the examination of Community secondary legislation  
(Acts relating to the environment and consumer protection sector)

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Third report  
on the examination of Community secondary legislation  
(Acts relating to the taxation sector)

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(Communications from the Commission to the Council)

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Second report  
on the examination of Community secondary legislation  
(Acts relating to the environment and consumer protection sector)

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(Commission communication to the Council)

1. The Commission has continued its work on the examination with the Greek Delegation of the acts of Community secondary legislation in order to determine what technical amendments need to be made to adapt those acts to the new situation of the Communities when enlarged through the accession of Greece.

An examination has now been made of all the acts of general application adopted by the Council or the Commission in the fields of the environment and consumer protection on the basis of the inventory of acts in force on 31 July 1976. This examination also covered the Agreements adopted by the Representatives of the Member States meeting in Council in the fields in question<sup>1</sup>.

2. Two annexes are attached to this report:

Annex I lists the acts which do not require any technical adaptation;

Annex II lists the acts in which technical adaptations are necessary and indicates the precise nature of those adaptations.

3. The Commission considers that the following observations should be made:

- (a) The acts listed in Annex I not requiring any technical adaptation include the two Agreements concluded on 5 March 1973 and 15 July 1974 by the Representatives of the Member States meeting in Council on information for the Commission and for the Member States with a view to possible harmonization throughout the Communities of urgent measures concerning the protection of the environment.

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<sup>1</sup>The examination was carried out in November 1976 and could not therefore take into account the Council's discussions at its meeting on 9 December.

It should be pointed out however that Greece's accession to the Communities must include its formal accession to those agreements, since they constitute acts connected with the implementation of joint measures adopted in the field of the environment. It will no doubt be possible to effect accession to them by means of a general provision to be written into the Act of Accession similar to that to be found in Article 3(1) of the Act of Accession of 22 January 1972.

- (b) The problem of the participation of representatives of Greece arises with regard to the composition of two consultative committees, namely:

the Committee of Experts provided for in Article 10 of Council Regulation (EEC) No 1365/75 of 26 May 1975 on the creation of a European Foundation for the Improvement of Living and Working Conditions<sup>1</sup>; in accordance with the said Article 10, the members of the Committee are appointed by the Council on a proposal from the Commission, which must be drawn up taking into account "the need for at least one national from each Member State to be appointed";

the Consumers' Consultative Committee set up under the Commission Decision of 25 September 1973 (73/306/EEC)<sup>2</sup>; in accordance with Article 4 of the said decision, the members of the Committee are appointed by the Commission on the basis of a list proposed by the organizations mentioned in Article 3 and established taking into account "the desirability of having members on the Committee from all Member States of the Community".

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<sup>1</sup>OJ No L 139, 30.5.1975, pp. 1-4.

<sup>2</sup>OJ No L 283, 10.10.1973, p. 18.

Although the provisions in question do not themselves require any adaptation, it will be necessary to ensure the participation of Greek nationals or representatives on the committees from the time of accession. There can be such participation if there is a general provision in the act for Greece's accession stipulating the complete renewal of the membership of these two committees (along with the others in respect of which the same problem arises). This was the arrangement adopted for the accession of the three new Member States in Article 148(2) of the Act of Accession of 22 January 1972 (with a list in Annex IX of the committees in question).

4. According to the Greek Delegation, all the acts adopted in the fields in question can be applied in Greece from the time of accession. It does not therefore seem necessary for any of those acts to postpone their date of application or the deadline for their implementation in the context of the transitional period.

Moreover, examination of the acts in question has not revealed that the application of those acts in Greece would be likely to raise substantive problems which go beyond the limits of the technical adaptations indicated.

ACTS NOT REQUIRING TECHNICAL ADAPTATIONS

A. In the environment field

I. Acts that are binding

1. Council Decision of 3 March 1975 concluding the convention for the prevention of marine pollution from land-based sources (75/437/EEC)  
(OJ No L 194, 25.7.1975, pp. 5-21)
2. Council Decision of 3 March 1975 concerning Community participation in the Interim Commission established on the basis of resolution No III of the convention for the prevention of marine pollution from land-based sources (75/438/EEC)  
(OJ No L 194, 25.7.1975, p. 22)
3. Council Directive of 16 June 1975 on the disposal of waste oils (75/439/EEC)  
(OJ No L 194, 25.7.1975, pp. 23-25)
4. Council Directive of 16 June 1975 concerning the quality required of surface water intended for the abstraction of drinking water in the Member States (75/440/EEC)  
(OJ No L 194, 25.7.1975, pp. 26-31)
5. Council Decision of 24 June 1975 establishing a common procedure for the exchange of information between the surveillance and monitoring networks based on data relating to atmospheric pollution caused by certain compounds and suspended particulates (75/441/EEC)  
(OJ No L 194, 25.7.1975, pp. 32-38)
6. Council Directive of 15 July 1975 on waste (75/442/EEC)  
(OJ No L 194, 25.7.1975, pp. 39-41)
7. Council Directive of 24 November 1975 on the approximation of the laws of the Member States relating to the sulphur content of certain liquid fuels (75/716/EEC)  
(OJ No L 307, 27.11.1975, pp. 22-24)
8. Council Decision of 8 December 1975 establishing a common procedure for the setting up and constant updating of an inventory of sources of information on the environment in the Community (76/161/EEC)  
(OJ No L 31, 5.2.1976, pp. 8-28)

9. Council Decision of 15 March 1976 adopting a research programme (1976 to 1980) for the European Economic Community in the environmental field (indirect action) (76/311/EEC)  
(OJ No L 74, 20.3.1976, pp. 36-37)
10. Council Directive of 6 April 1976 on the disposal of polychlorinated biphenyls and polychlorinated terphenyls (76/403/EEC)  
(OJ No L 108, 26.4.1976, pp. 41-42)
11. Council Directive of 4 May 1976 on pollution caused by certain dangerous substances discharged into the aquatic environment of the Community (76/464/EEC)  
(OJ No L 129, 18.5.1976, pp. 23-27)
12. Council Regulation (EEC) No 1417/76 of 1 June 1976 on the financial provisions applying to the European Foundation for the Improvement of Living and Working Conditions  
(OJ No L 164, 24.6.1976, pp. 16-30)
13. Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the Conditions of Employment of Staff of the European Foundation for the Improvement of Living and Working Conditions  
(OJ No L 214, 6.8.1976, pp. 24-26)

## II. Acts that are not binding

14. Declaration of the Council of the European Communities and of the representatives of the Governments of the Member States meeting in the Council of 22 November 1973 on the programme of action of the European Communities on the environment  
(OJ No C 112, 20.12.1973, pp. 1-53)
15. Council Resolution of 3 March 1975 on energy and the environment  
(OJ No C 168, 25.7.1975, pp. 2-3)
16. Council recommendation of 3 March 1975 regarding cost allocation and action by public authorities on environmental matters  
(OJ No L 194, 25.7.1975, pp. 1-4)

17. Council Resolution of 24 June 1975 concerning a revised list of second-category pollutants to be studied as part of the programme of action of the European Communities on the environment  
(OJ No C 168, 25.7.1975, pp. 4-5)
18. Commission recommendation of 20 December 1974 to Member States concerning the protection of the architectural and natural heritage  
(OJ No L 21, 28.1.1975, pp. 22-23)
19. Commission recommendation of 20 December 1974 to Member States concerning the protection of birds and their habitats  
(OJ No L 21, 28.1.1975, pp. 24-25)

III. Agreements of the Representatives of the Governments of the Member States meeting in Council

20. Agreement of the Representatives of the Governments of the Member States meeting in Council of 5 March 1973 on information for the Commission and for the Member States with a view to possible harmonization throughout the Communities of urgent measures concerning the protection of the environment  
(OJ No C 9, 15.3.1973, pp. 1-2)
21. Agreement of the Representatives of the Governments of the Member States of the European Communities, meeting in Council of 15 July 1974 supplementing the Agreement of 5 March 1973 on information for the Commission and for the Member States with a view to possible harmonization throughout the Communities of urgent measures concerning the protection of the environment  
(OJ No C 86, 20.7.1974, p. 2)

B. In the consumer protection sector

22. Council Resolution of 14 April 1975 on a preliminary programme of the European Economic Community for a consumer protection and information policy  
(OJ No C 92, 25.4.1975, pp. 1-16)
23. Commission Decision of 25 September 1973 relating to the setting up of a Consumers' Consultative Committee  
(OJ No L 283, 10.10.1973, p. 18)



ACTS REQUIRING TECHNICAL ADAPTATIONS IN THE ENVIRONMENT FIELD

1. Council Regulation (EEC) No 1365/75 of 26 May 1975 on the creation of a European Foundation for the Improvement of Living and Working Conditions (OJ No L 139, 30.5.1975, pp. 1-4)

In Article 6(1), the number of members of the Administrative Board must be increased from thirty to thirty-three, and in Article 6(1)(a), (b) and (c), the number nine must be amended to ten.

2. Council Directive of 8 December 1975 concerning the quality of bathing water (76/160/EEC) (OJ No L 31, 5.2.1976, pp. 1-7)

In Article 11(2), the majority must be amended in line with the amendments that will have been made to Article 148(2) of the EEC Treaty in the context of the substantive negotiations.

3. Council Resolution of 15 July 1975 on the adaptation to technical progress of Directives or other Community rules on the protection and improvement of the environment (OJ No C 168, 25.7.1975, pp. 5-6)

On page 5, paragraph 2, the majority must be amended in line with the amendment that will have been made to Article 148(2) of the EEC Treaty.

4. Commission Decision of 21 April 1976 setting up a Committee on Waste Management (76/431/EEC) (OJ No L 115, 1.5.1976, pp. 73-74)

In Article 3(1), the number of Committee members must be increased (from twenty) to twenty-two, since two seats will have to be allocated to Greece under Article 3(2).

ACCESSION NEGOTIATIONS WITH GREECE

Third report

on the examination of Community secondary legislation  
(Acts relating to the taxation sector)

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(Commission communication to the Council)

1. Continuing the examination of Community secondary legislation in accordance with its brief from the Council, the Commission has examined with the Greek Delegation all the acts of general application adopted by the institutions of the European Economic Community in the taxation sector still in force on 31 October 1976, with the exception of the following two acts:

the Council Directive of 19 July 1968 on the standardization of provisions regarding the duty-free admission of fuel contained in the fuel tanks of commercial motor vehicles (Directive 68/297/EEC - OJ No L 175, 23.7.1968, p. 15); this text was examined with the acts relating to the transport sector and does not call for any further observations under the taxation heading;

the Council Directive of 30 April 1968 on a common method for calculating the average rates provided for in Article 97 of the Treaty (Directive 68/221/EEC - OJ No L 115, 18.5.1968, p. 14). Lack of familiarity with the Greek system of indirect taxation - which is extremely complicated - has made it impossible to determine to what extent the Greek legislation is concerned by this directive. It was therefore deemed preferable to postpone to a later stage the examination of any possible adaptation of this text.

In addition, the Greek Delegation was informed of all the acts adopted by the Council or the Commission in the taxation sector which have no legally binding force (such as resolutions or recommendations) but are of interest for the development of tax harmonization.

2. The results of the examination that has been carried out are given in three annexes attached to this report:

Annex I lists the acts that do not require any technical adaptation (with the possible exception of a postponement of the deadline for their implementation in the context of the transitional period);

Annex II indicates the one act for which technical adaptations are necessary and gives the wording of those adaptations;

Annex III lists the acts in respect of which the Greek Delegation has reserved the right to request that their application in Greece be wholly or partially deferred in the context of the transitional period to be negotiated. At the present stage, the Commission has merely noted the requests from the Greek Delegation, which it is forwarding to the Council for information pending the decisions of principle that will have to be taken with regard to the conditions and arrangements for the transitional period.

LIST OF ACTS NOT REQUIRING TECHNICAL ADAPTATIONS

A. Value added tax

1. First Council Directive of 11 April 1967 on the harmonization of legislation of Member States concerning turnover taxes (67/227/EEC)

(OJ No L 71, 14.4.1967, p. 1301)

2. Second Council Directive of 11 April 1967 on the harmonization of legislation of Member States concerning turnover taxes (67/228/EEC)

(OJ No L 71, 14.4.1967, p. 1303)

3. Third Council Directive of 9 December 1969 on the harmonization of legislation of Member States concerning turnover taxes - introduction of value added tax in Member States (69/463/EEC)

(OJ No L 320, 20.12.1969, p. 34)

B. Excise/tobacco duties

4. Council Directive of 19 December 1972 on taxes other than turnover taxes which affect the consumption of manufactured tobacco (72/464/EEC)

(OJ No L 303, 31.12.1972, p. 1)

5. Council Directive of 25 June 1974 amending Directive No 72/464/EEC on taxes other than turnover taxes which affect the consumption of manufactured tobacco (74/318/EEC)

(OJ No L 180, 30.7.1974, p. 30)

6. Council Directive of 18 December 1975 amending Directive No 72/464/EEC on taxes other than turnover taxes which affect the consumption of manufactured tobacco (75/786/EEC)

(OJ No L 330, 24.12.1975, p. 51)

C. Tax reliefs

7. Council Directive 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 travel (69/169/EEC)

(OJ No L 133, 4.6.1969, p. 6)

8. Second Council Directive of 12 June 1972 on the harmonization of provisions laid down by law, regulation or administrative action relating to the rules governing turnover tax and excise duty applicable in international travel (72/230/EEC)

(OJ No L 139, 17.6.1972, p. 28)

9. Council Directive of 19 December 1974 on the tax reliefs to be allowed on the importation of goods in small consignments of a non-commercial character within the Community (74/651/EEC)

(OJ No L 354, 30.12.1974, p. 57)

D. Other indirect taxes - raising of capital

10. Council Directive of 9 April 1973 varying the field of application of the reduced rate of capital duty provided for in respect of certain company reconstruction operations by Article 7(1)(b) of the Directive concerning indirect taxes on the raising of capital (73/79/EEC)

(OJ No L 103, 18.4.1973)

11. Council Directive of 9 April 1973 fixing common rates of capital duty (73/80/EEC)

(OJ No L 103, 18.4.1973, p. 15)

12. Council Directive of 7 November 1974 amending Article 5(2) of Directive No 69/335/EEC concerning direct taxes on the raising of capital (74/553/EEC)

(OJ No L 303, 13.11.1974, p. 9)

ACTS REQUIRING TECHNICAL ADAPTATIONS

Council Directive of 17 July 1969 concerning indirect taxes on the raising of capital (69/335/EEC)

(OJ No L 249, 3.10.1969, p. 25)

In Article 3(1)(a), the following additions must be made:

in the introductory paragraph, a reference to companies under "Greek" law;

in the first indented paragraph, a reference to the Greek title for a company incorporated with limited liability - "ANONYMOS ETERIA";

in the second indented paragraph, a reference to the Greek title for société en commandite par actions - "KATA METOCHAS ETERORYTHMOS ETERIA";

in the third indented paragraph, a reference to the Greek title for société de personnes à responsabilité limitée - "ETERIA PERIORISMENIS EFTHINIS".

### ANNEX III

#### ACTS IN RESPECT OF WHICH THE GREEK DELEGATION HAS RESERVED THE RIGHT TO REQUEST THAT THEIR APPLICATION IN GREECE BE WHOLLY OR PARTIALLY DEFERRED

1. First and Second Council Directives of 11 April 1967 concerning the introduction of a common system of value added tax (67/227/EEC - OJ No 71, 14.4.1967, p. 1301, and 67/228/EEC - OJ No 71, 14.4.1967, p. 1303)

According to the Greek Delegation, the introduction of the common system of value added tax as provided for in these texts raises many difficult problems and, for that reason, Greece will need time to adapt its legislation. The Greek Delegation was unable, however, to specify how much time will be needed.

2. Council Directives of 28 May 1969 and 12 June 1972 on the harmonization of the provisions laid down by law, regulation or administrative action relating to exemption from turnover tax and excise duty on imports in international travel (69/169/EEC - OJ No L 133, 4.6.1969, p. 6, and 72/230/EEC - OJ No L 139, 17.6.1972, p. 28)

According to the Greek Delegation, Greece is in a position to comply with all the provisions of these directives from the time of accession, with the exception of Article 6 of the first directive and Article 4 of the second. For those provisions, the object of which is to avoid remission of tax on exportation of goods likely to benefit from exemptions in the Member State of importation, Greece will request the same implementation deadline (to be specified) as for the introduction of VAT. The scope of this request is very limited.

3. Council Directive of 19 December 1974 on the tax reliefs to be allowed on the importation of goods in small consignments of a non-commercial character within the Community (74/65/EEC - OJ No L 354, 30.12.1974, p. 57)

The Greek Delegation stated that Greece would be able to apply the provisions of this directive from the time of accession but has asked that Greece be allowed, for a period of two years from accession, to exclude from the scope of the tax reliefs provided for therein the following products: watches, tape-recorders, luxury cigarette lighters, luxury pens, cameras, furs, portable television sets (given the price of the articles in question, their exclusion should not have any practical significance).

The reason given for this very limited and relatively brief exclusion is that the articles in question are very heavily taxed in Greece at present. Since a large number of Greeks are resident abroad, there is reason to fear a large number of small consignments, possibly giving rise to abuses.



4. Council Directive of 19 December 1972 on taxes other than turnover taxes which affect the consumption of manufactured tobacco (72/464/EEC - OJ No L 303, 31.12.1972, p. 1)

The Greek Delegation stated that it reserved the right to request a period of five years for the incorporation of this directive in Greek tax law. This provisional reservation may be lifted, however, at a subsequent stage in the negotiations.