

Regulation (EEC, Euratom, ECSC) No 260/68 of the Council of
29 February 1968 laying down the conditions and procedure for
applying the tax for the benefit of the European Communities

Article 6

- 1 By way of derogation from the provisions of Articles 3 and 4:
- a the sums paid
- as compensation for overtime,
 - for work of a particularly arduous nature,
 - for exceptional services,
 - for patented inventions,
 - [^{F1}under Articles 56a and 56b of the Staff Regulations of Officials,]
 - [^{F2}under Article 70a of the Staff Regulations,]
- shall be assessed for purposes of the tax at the rate which, in the month preceding that of payment, was applied to the highest taxable amount of the official's remuneration;
- b payments made on account of termination of service shall be taxed, after applying the abatements laid down in Article 3 (4), at a rate equal to two thirds of the ratio existing, at the time of last salary payment, between:
- the amount of tax payable and
 - the basic taxable amount as defined in Article 3.
- [^{F3}These provisions shall also apply to payments made pursuant to Article 4 of Regulation (Euratom, ECSC, EEC) No 2530/72.]
- [^{F4}These provisions shall apply also to payments made pursuant to Article 5 of Regulation (ECSC, EEC, Euratom) No 1543.]
- 2 The application of this Regulation shall not have the effect of reducing salaries, wages and emoluments of any kind paid by the Communities to an amount less than the minimum subsistence rate as defined in Article 6 of Annex VIII to the Staff Regulations of Officials of the Communities.

Textual Amendments

- F1** Inserted by Regulation (Euratom, ECSC, EEC) No 1370/72 of the Council of 27 June 1972 amending the conditions and procedure for applying the tax for the benefit of the European Communities.
- F2** Inserted by Regulation (Euratom, ECSC, EEC) No 913/78 of 2 May 1978 amending Regulation (EEC, Euratom, ECSC) No 260/68 laying down the conditions and procedure for applying the tax for the benefit of the European Communities.
- F3** Inserted by Regulation (Euratom, ECSC, EEC) No 2531/72 of the Council of 4 December 1972 amending Regulation (Euratom, ECSC, EEC) No 260/68 laying down the conditions and procedure for applying the tax for the benefit of the European Communities.
- F4** Inserted by Regulation (ECSC, EEC, Euratom) No 1544/73 of the Council of 4 June 1973 amending Regulation (EEC, Euratom, ECSC) No 260/68 laying down the conditions and procedure for applying the tax for the benefit of the European Communities.

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

There are currently no known outstanding effects for the Regulation (EEC, Euratom, ECSC) No 260/68 of the Council, Article 6.