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 1 Article 2 Article 3 Article 4 Article 5	The tax on salaries, wages and emoluments paid by the The following shall be liable to the tax: persons coming (1) The tax shall be payable each month on salaries, The tax shall be calculated, subject to the provisions of When salaries, wages and emoluments are subject to a corrective
Article 6	(1) By way of derogation from the provisions of Articles
Article 7	When the taxable payment covers a period of less than
Article 8	Tax shall be collected by means of deduction at source
Article 9	The tax proceeds shall be entered as revenue in the
Article 10	The governing bodies of institutions of the Communities shall co-
Article 11	operate This Regulation shall also apply: to members of the Commission,
Article 12	This Regulation shall apply to members of the organs of
Article 12a	This Regulation shall apply to the President of the European
Article 12b	This Regulation shall apply to the members of the organs
Article 12c	This Regulation shall apply to the members of the Governing
Article 13	The compensation and payments referred to in Article 13 of
Article 14	Regulation No 32 (EEC), 12 (EAEC) is hereby repealed.
Article 15	This Regulation shall enter into force on the day following Signature

## **Changes to legislation:**

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