
Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 22 December 2009 authorising Bulgaria to use statistics for years earlier than the last year but one, and to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2009) 10413) (Only the Bulgarian text is authentic) (2010/4/EU, Euratom), Article 1. (See end of Document for details)

Commission Decision of 22 December 2009 authorising Bulgaria to use statistics for years earlier than the last year but one, and to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2009) 10413) (Only the Bulgarian text is authentic) (2010/4/EU, Euratom)

^{F1}Article 1

In order to perform breakdown by rate referred to in Article 4(4) of Regulation (EEC, Euratom) No 1553/89, Bulgaria is authorised from 1 January 2009 to 31 December 2013 to use figures obtained from the national accounts for the last year but two or the last year but three before the financial year for which the VAT own resources base has to be calculated.]

Textual Amendments

- F1** Substituted by [Commission Implementing Decision of 26 November 2014 amending Decision 2010/4/EU, Euratom authorising Bulgaria to use statistics for years earlier than the last year but one, and to use certain approximate estimates for the calculation of the VAT own resources base \(notified under document C\(2014\) 8929\) \(Only the Bulgarian text is authentic\) \(2014/848/EU, Euratom\).](#)

Changes to legislation:

There are currently no known outstanding effects for the Commission Decision of 22 December 2009 authorising Bulgaria to use statistics for years earlier than the last year but one, and to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2009) 10413) (Only the Bulgarian text is authentic) (2010/4/EU, Euratom), Article 1.