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*Status: Point in time view as at 04/12/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 23 March 1990 authorizing France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base (Only the French text is authentic) (90/176/Euratom, EEC). (See end of Document for details)*

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Commission Decision of 23 March 1990 authorizing France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base (Only the French text is authentic) (90/176/Euratom, EEC)

## COMMISSION DECISION

of 23 March 1990

authorizing France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base

(Only the French text is authentic)

(90/176/Euratom, EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Treaty establishing the European Atomic Energy Community,

Having regard to Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax<sup>(1)</sup>, and in particular Article 13 thereof,

Whereas Council Regulation (EEC, Euratom, ECSC) No 2892/77 of 19 December 1977 implementing in respect of own resources accruing from value added tax the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources<sup>(2)</sup> ceased to be applicable on 31 December 1988; whereas the authorizations given under Article 13 thereof must be renewed from 1 January 1989 pursuant to Article 13 of Regulation (EEC, Euratom) No 1553/89;

Whereas, under Article 28 (3) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment<sup>(3)</sup>, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC<sup>(4)</sup>, the Member States may continue to exempt or tax certain transactions; whereas these transactions must be taken into account for the determination of the VAT resources base;

Whereas France is unable to make a precise calculation of the VAT own resources base for two categories of transactions listed in Annex F to the Sixth Directive; whereas such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on France's total VAT resources base; whereas France should therefore be authorized not to take these transactions into account for the calculation of the VAT base;

Whereas France is able to make a calculation using approximate estimates for six categories of transactions listed in Annex F to the Sixth Directive; whereas it should therefore be authorized to calculate the VAT base using approximate estimates;

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Whereas the Advisory Committee on Own Resources has approved the report recording the opinions of its members on this Decision,

HAS ADOPTED THIS DECISION:

*<sup>F1</sup>Article 1*

**Textual Amendments**

- F1** Deleted by Commission Implementing Decision of 19 December 2012 amending Decision 90/176/Euratom, EEC authorising France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2012) 9572) (Only the French text is authentic) (2012/824/EU, Euratom).

*Article 2*

For the purpose of calculating the VAT own resources base from 1 January 1989, France is authorized to use approximate estimates in respect of the following categories of transactions referred to in Annex F to the Sixth Directive:

1. [<sup>F2</sup>. . . . .]
2. Services supplied by members of certain professions (Annex F, ex point 2);
3. The supply of water by public authorities (Annex F, point 12);
4. Passenger transport (Annex F, ex point 17)[<sup>F3</sup>.]
5. [<sup>F1</sup>. . . . .]
6. [<sup>F1</sup>. . . . .]

**Textual Amendments**

- F1** Deleted by Commission Implementing Decision of 19 December 2012 amending Decision 90/176/Euratom, EEC authorising France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2012) 9572) (Only the French text is authentic) (2012/824/EU, Euratom).
- F2** Deleted by Commission Implementing Decision (EU, Euratom) 2016/2060 of 23 November 2016 amending Decision 90/176/Euratom, EEC authorising France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2016) 7426) (Only the French text is authentic).
- F3** Substituted by Commission Implementing Decision of 19 December 2012 amending Decision 90/176/Euratom, EEC authorising France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2012) 9572) (Only the French text is authentic) (2012/824/EU, Euratom).

*[<sup>F4</sup>Article 2a*

By way of derogation from Article 2(2) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, France is authorised to use 0,004 % of the intermediate base in respect of transactions referred to in point 2 of Annex X, Part B, (liberal professions) to Council Directive 2006/112/EC<sup>(5)</sup>.

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#### Textual Amendments

- F4** Inserted by [Commission Implementing Decision of 26 November 2014 amending Decision 90/176/Euratom, EEC authorizing France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base \(notified under document C\(2014\) 8928\) \(Only the French text is authentic\) \(2014/847/EU, Euratom\).](#)

#### *Article 2b*

By way of derogation from Article 2(4) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, France is authorised to use 0,11 % of the intermediate base in respect of transactions referred to in point 10 of Annex X, Part B, (passenger transport) to Directive 2006/112/EC.]

#### Textual Amendments

- F4** Inserted by [Commission Implementing Decision of 26 November 2014 amending Decision 90/176/Euratom, EEC authorizing France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base \(notified under document C\(2014\) 8928\) \(Only the French text is authentic\) \(2014/847/EU, Euratom\).](#)

#### *[<sup>F5</sup>Article 2c*

By way of derogation from Article 2(3) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2018 to 31 December 2020, France is authorised to use 0,02 % of the intermediate base in respect of transactions referred to in point 8 of Part B of Annex X to Directive 2006/112/EC.]

#### Textual Amendments

- F5** Inserted by [Commission Implementing Decision \(EU, Euratom\) 2018/1887 of 30 November 2018 amending Decision 90/176/Euratom, EEC authorising France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base \(notified under document C\(2018\) 7866\) \(Only the French text is authentic\).](#)

#### *Article 3*

This Decision is addressed to the French Republic.

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- (1) [OJ No L 155, 7. 6. 1989, p. 9.](#)
- (2) [OJ No L 336, 27. 12. 1977, p. 8.](#)
- (3) [OJ No L 145, 13. 6. 1977, p. 1.](#)
- (4) [OJ No L 208, 3. 9. 1984, p. 58.](#)
- (5) [<sup>F4</sup>Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ([OJ L 347, 11.12.2006, p. 1.](#))]

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#### Textual Amendments

- F4** Inserted by Commission Implementing Decision of 26 November 2014 amending Decision 90/176/Euratom, EEC authorizing France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2014) 8928) (Only the French text is authentic) (2014/847/EU, Euratom).

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