

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)

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. [F1]
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)[F2.]
5. [F3]
6. [F3]

Textual Amendments

- F1** 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\) \(Only the French text is authentic\).](#)
- F2** 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\) \(Only the French text is authentic\) \(2012/824/EU, Euratom\).](#)
- F3** 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\) \(Only the French text is authentic\) \(2012/824/EU, Euratom\).](#)

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), Article 2.