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)

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

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).

[[F4]*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

Status: *Point in time view as at 25/11/2016.*
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)*

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[1].

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).

Article 3

This Decision is addressed to the French Republic.

Status: *Point in time view as at 25/11/2016.*
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)*

(1) **[**[F4]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).**]**

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).

Status:
Point in time view as at 25/11/2016.

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).