
Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 23 March 1990 authorizing Belgium 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 Dutch and French texts are authentic) (90/177/Euratom, EEC), Article 2a. (See end of Document for details)

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[^{F1}Article 2a **U.K.**

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 2015, Belgium is authorised to use 0,21 % of the intermediate base in respect of some transactions referred to in point 9 of Annex X, Part B, (buildings and building land sold alone) to Directive 2006/112/EC, and for the purpose of calculating the VAT own resources base from 1 January 2016 to 31 December 2020, Belgium is authorised to use 0,45 % of the intermediate base in respect of transactions referred to in point 9 of Annex X, Part B, (buildings and building land) to Directive 2006/112/EC.]

Textual Amendments

- F1** Substituted by [Commission Implementing Decision \(EU, Euratom\) 2016/2059 of 23 November 2016 amending Decision 90/177/Euratom, EEC authorizing Belgium 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\(2016\) 7398\) \(Only the Dutch and French texts are authentic\).](#)

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