

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)

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)

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 Belgium is unable to make a precise calculation of the VAT own resources base for two categories of transactions listed in Annexes E and 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 Belgium's total VAT resources base; whereas Belgium should therefore be authorized not to take these transactions into account for the calculation of the VAT base;

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

---

**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). (See end of Document for details)

---

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

HAS ADOPTED THIS DECISION:

#### *Article 1*

For the purpose of calculating the VAT own resources base from 1 January 1989, Belgium is authorized, in accordance with the first indent of Article 6 (3) of Council Regulation (EEC, Euratom) No 1553/89, not to take into account the following categories of transactions referred to in Annexes E and F to the Sixth Directive:

1. [F1 . . . . .]
2. Services supplied by authors, artists, performers, in so far as these are not services specified in Annex B to the Second Council Directive 67/228/EEC<sup>(5)</sup>;
  - services rendered to conference organizers by lecturers,
  - services rendered to show and concert organizers, to publishers of records and other sound recording media and to makers of films and other image-recording media by actors conductors, musicians and other artists in the context of theatrical, choreographical, cinematographical or musical productions or circus, music-hall or artistic cabaret performances, and
  - services rendered to organizers of sporting competitions or events by persons taking part in these competitions or events (Annex F, ex point 2).

#### **Textual Amendments**

**F1** Deleted by [Commission Decision of 4 February 1991 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 \(Only the Dutch and French texts are authentic\) \(91/82/EEC, Euratom\)](#).

#### *Article 2*

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

1. [F2 . . . . .]
2. . . . .]
3. [F3 . . . . .]
4. [F4Supplies of building land described in Article 4(3) of the Sixth Directive 77/388/EEC (Annex F, ex point (16))[F5;]]
5. [F6Until 31 December 2020, the supply, modification, repair, maintenance, chartering and hiring of aircraft used by State institutions, including equipment incorporated or used in such aircraft (point 11 of Part B of Annex X to Council Directive 2006/112/EC<sup>(6)</sup>);
6. Until 31 December 2020, the supply, modification, repair, maintenance, chartering and hiring of fighting ships (point 12 of Part B of Annex X, to Directive 2006/112/EC).]

**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). (See end of Document for details)

#### Textual Amendments

- F2** Deleted 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).
- F3** Deleted by Commission Decision of 18 March 1994 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 (Only the Dutch and French texts are authentic) (94/191/EC, Euratom).
- F4** Substituted by Commission Implementing Decision of 19 December 2012 amending Decision 90/177/Euratom, EEC authorising 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(2012) 9568) (Only the Dutch and French texts are authentic) (2012/821/EU, Euratom).
- F5** 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).
- F6** Substituted by Commission Implementing Decision (EU, Euratom) 2017/2223 of 30 November 2017 amending Decision 90/177/Euratom, EEC authorising 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(2017) 7860) (Only the Dutch and French texts are authentic).

#### [<sup>F5</sup> Article 2a

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

- F5** 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).

#### [<sup>F7</sup> Article 2b

For the purpose of calculating the VAT own resources base from 1 January 2016 to 31 December 2020, Belgium is authorised to use – 0,02 % of the intermediate base in respect of transactions referred to in point 1 of Annex X, Part A, (dental technicians) to Directive 2006/112/EC.]

---

**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). (See end of Document for details)

---

#### Textual Amendments

- F7** Inserted 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).

#### Article 3

This Decision is addressed to the Kingdom of Belgium.

---

**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). (See end of Document for details)

---

- (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) OJ No 71, 14. 4. 1967, p. 1303/67.
- (6) [<sup>F6</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).]

#### Textual Amendments

- F6** Substituted by Commission Implementing Decision (EU, Euratom) 2017/2223 of 30 November 2017 amending Decision 90/177/Euratom, EEC authorising 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(2017) 7860) (Only the Dutch and French texts are authentic).

**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).