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► **B**

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)

(OJ L 99, 19.4.1990, p. 24)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Commission Decision 91/82/EEC, Euratom of 4 February 1991	L 49	24	22.2.1991
► <u>M2</u>	Commission Decision 94/191/EC, Euratom of 18 March 1994	L 91	35	8.4.1994
► <u>M3</u>	Commission Implementing Decision 2012/821/EU, Euratom of 19 December 2012	L 352	64	21.12.2012
► <u>M4</u>	Commission Implementing Decision 2014/840/EU, Euratom of 26 November 2014	L 343	25	28.11.2014
► <u>M5</u>	Commission Implementing Decision (EU, Euratom) 2016/2059 of 23 November 2016	L 319	40	25.11.2016
► <u>M6</u>	Commission Implementing Decision (EU, Euratom) 2017/2223 of 30 November 2017	L 318	35	2.12.2017

▼B**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 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:

▼M1

▼B

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 ⁽¹⁾;

- 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).

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:

▼M5

▼M2

⁽¹⁾ OJ No 71, 14. 4. 1967, p. 1303/67.

▼ M3

4. Supplies of building land described in Article 4(3) of the Sixth Directive 77/388/EEC (Annex F, ex point (16));

▼ M6

5. Until 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 ⁽¹⁾);
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).

▼ M5*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.

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.

▼ B*Article 3*

This Decision is addressed to the Kingdom of Belgium.

⁽¹⁾ 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).