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**COMMISSION DECISION**

**of 23 March 1990**

**authorizing Luxembourg 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)**

(90/178/Euratom, EEC)

(OJ L 99, 19.4.1990, p. 26)

Amended by:

	Official Journal		
	No	page	date
► <b><u>M1</u></b> Commission Decision 91/84/EEC, Euratom of 4 February 1991	L 49	26	22.2.1991
► <b><u>M2</u></b> Commission Decision 94/71/EC, Euratom of 1 February 1994	L 36	9	8.2.1994
► <b><u>M3</u></b> Commission Decision 96/506/Euratom, EC of 23 July 1996	L 205	46	15.8.1996



**COMMISSION DECISION**

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(90/178/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 Luxembourg is unable to make a precise calculation of the VAT own resources base for four categories of transactions listed in Annex 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 Luxembourg's total VAT resources base; whereas Luxembourg should therefore be authorized not to take these transactions into account for the calculation of the VAT base;

Whereas Luxembourg is able to make a calculation using approximate estimates for three categories of transactions listed in Annex F to the Sixth Directive; whereas it should therefore be authorized to calculate the VAT base using approximate estimates;

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, Luxembourg is authorized not to take into account the

<sup>(1)</sup> OJ No L 155, 7. 6. 1989, p. 9.

<sup>(2)</sup> OJ No L 336, 27. 12. 1977, p. 8.

<sup>(3)</sup> OJ No L 145, 13. 6. 1977, p. 1.

<sup>(4)</sup> OJ No L 208, 3. 9. 1984, p. 58.

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following categories of transactions referred to in Annexes E and F to the Sixth Directive:

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2. Services supplied by travel agencies acting on behalf and for the account of the traveller, for journeys outside the Community (Annex E, ex point 15);
3. Admission to sporting events (Annex F, point 1).

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**▼B***Article 2*

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

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2. The supply of water by public authorities (Annex F, point 12);
3. The domestic parts of international transport operations (Annex F, ex point 17).

*Article 3*

This Decision is addressed to the Grand Duchy of Luxembourg.