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► **B**

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
► <u>M1</u>	Commission Decision of 4 February 1991	L 49	26	22.2.1991
► <u>M2</u>	Commission Decision of 1 February 1994	L 36	9	8.2.1994
► <u>M3</u>	Commission Decision of 23 July 1996	L 205	46	15.8.1996
► <u>M4</u>	Commission Decision of 24 July 1996	L 205	47	15.8.1996
► <u>M5</u>	Commission Implementing Decision 2012/813/EU, Euratom of 19 December 2012	L 352	55	21.12.2012
► <u>M6</u>	Commission Implementing Decision (EU, Euratom) 2017/2222 of 30 November 2017	L 318	33	2.12.2017

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

▼ M1

▼ M5

▼ B

3. Admission to sporting events (Annex F, point 1).

▼ M2

▼ 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:

▼ M3

▼ M4

▼ B

3. The domestic parts of international transport operations (Annex F, ex point 17).

▼ M6*Article 2a*

By way of derogation from Article 2(3) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2017 to

▼ **M6**

31 December 2020, Luxembourg is authorised to use 0,05 % of the intermediate base in respect of transactions referred to in point 10 of Part B of Annex X to Council Directive 2006/112/EC ⁽¹⁾.

▼ **B**

Article 3

This Decision is addressed to the Grand Duchy of Luxembourg.

⁽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).