

Commission Decision of 23 March 1990 authorizing the Federal Republic of Germany to use statistics for years earlier than the last year but one and not to take into account certain categories of transactions or to use certain approximate estimates for the calculation of the VAT own resources base (Only the German text is authentic) (90/179/Euratom, EEC)

*Article 2*

For the purpose of calculating the VAT own resources base from 1 January 1989, Germany is authorized not to take into account the following categories of transactions referred to in Annexes E and F to the Sixth Directive:

1. The services of travel agents acting in the name and on account of the traveller for journeys outside the Community (Annex E, ex point 15);
2. Transactions carried out by blind persons or workshops for the blind (Annex F, point 7);
3. [F1 . . . . .]

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**Textual Amendments**

- F1** Deleted by [Commission Implementing Decision of 19 December 2012 amending Decision 90/179/Euratom, EEC authorising the Federal Republic of Germany to use statistics for years earlier than the last year but one and not to take into account certain categories of transactions or to use certain approximate estimates for the calculation of the VAT own resources base \(notified under document C\(2012\) 9569\) \(Only the German text is authentic\) \(2012/822/EU, Euratom\).](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Decision of 23 March 1990 authorizing the Federal Republic of Germany to use statistics for years earlier than the last year but one and not to take into account certain categories of transactions or to use certain approximate estimates for the calculation of the VAT own resources base (Only the German text is authentic) (90/179/Euratom, EEC), Article 2.