

COMMISSION DECISION

of 4 February 1991

amending Decision 90/179/Euratom, EEC authorizing the Federal Republic of Germany to use statistics for years earlier than the last year 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)

(91/87/EEC, Euratom)

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⁽¹⁾, and in particular Article 13 thereof,

Whereas, pursuant to 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⁽²⁾, hereinafter called 'the Sixth Directive', Member States may continue to exempt or tax certain transactions; whereas these transactions must be taken into account for the determination of the VAT own resources base;

Whereas, in the case of the Federal Republic of Germany, the Commission, on the basis of Regulation (EEC, Euratom) No 1553/89, adopted Decision 90/179/Euratom, EEC⁽³⁾ authorizing the Federal Republic of Germany, with effect from 1989, not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base;

Whereas, since the Federal Republic of Germany terminated, on 1 January 1990, the graduated tax relief arrangements for small businesses granted under Article 24 (2) of the Sixth Directive, the authorization relating to the calculation of the VAT base in connection with these arrangements should be discontinued with effect from that date; whereas the leasing and maintenance of ter-

minals by the Federal Post and Telecommunications authority, Telekom, have been taxed since 1 July 1990 and should therefore be taken into account with effect from that date;

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

Decision 90/179/Euratom, EEC is hereby amended as follows:

1. Article 3 (1) is repealed with effect from 1 January 1990.
2. The following is added to Article 3 (3) with effect from 1 July 1990: 'and the delivery and installation of terminals by the Federal Post and Telecommunications authority, Telekom (Annex F, ex point 5).'

Article 2

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 4 February 1991.

For the Commission

Peter SCHMIDHUBER

Member of the Commission

⁽¹⁾ OJ No L 155, 7. 6. 1989, p. 9.

⁽²⁾ OJ No L 145, 13. 6. 1977, p. 1.

⁽³⁾ OJ No L 99, 19. 4. 1990, p. 28.