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*Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 22 December 2009 authorising Spain not to take into account certain categories of transactions for the calculation of the VAT own resources base (notified under document C(2009) 10419) (Only the Spanish text is authentic) (2010/6/EU, Euratom), Article 1. (See end of Document for details)*

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Commission Decision of 22 December 2009 authorising Spain not to take into account certain categories of transactions for the calculation of the VAT own resources base (notified under document C(2009) 10419) (Only the Spanish text is authentic) (2010/6/EU, Euratom)

*Article 1*

For the purpose of calculating the VAT own resources base from 1 January 2009, Spain is authorised not to take into account the following category of transactions referred to in part B of Annex X to Directive 2006/112/EC:

- Services supplied by authors (point 2).

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Decision of 22 December 2009 authorising Spain not to take into account certain categories of transactions for the calculation of the VAT own resources base (notified under document C(2009) 10419) (Only the Spanish text is authentic) (2010/6/EU, Euratom), Article 1.