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► **B**

COMMISSION DECISION

of 23 March 1990

authorizing France 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)

(90/176/Euratom, EEC)

(OJ L 99, 19.4.1990, p. 22)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Commission Decision 91/83/EEC, Euratom of 4 February 1991	L 49	25	22.2.1991
► <u>M2</u>	Commission Implementing Decision 2012/824/EU, Euratom of 19 December 2012	L 352	68	21.12.2012
► <u>M3</u>	Commission Implementing Decision 2014/847/EU, Euratom of 26 November 2014	L 343	39	28.11.2014
► <u>M4</u>	Commission Implementing Decision (EU, Euratom) 2016/2060 of 23 November 2016	L 319	42	25.11.2016

▼ B**COMMISSION DECISION****of 23 March 1990****authorizing France 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)**

(90/176/Euratom, EEC)

▼ M2

▼ B*Article 2*

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

▼ M4

▼ B

2. Services supplied by members of certain professions (Annex F, ex point 2);
3. The supply of water by public authorities (Annex F, point 12);
4. Passenger transport (Annex F, ex point 17).

▼ M2

▼ M3*Article 2a*

By way of derogation from Article 2(2) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, France is authorised to use 0,004 % of the intermediate base in respect of transactions referred to in point 2 of Annex X, Part B, (liberal professions) to Council Directive 2006/112/EC ⁽¹⁾.

Article 2b

By way of derogation from Article 2(4) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, France is authorised to use 0,11 % of the intermediate base in respect of transactions referred to in point 10 of Annex X, Part B, (passenger transport) to Directive 2006/112/EC.

⁽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).

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Article 3

This Decision is addressed to the French Republic.