

II

(Acts whose publication is not obligatory)

COMMISSION

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)

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 Council Regulation (EEC, Euratom, ECSC) No 2892/77 of 19 December 1977 implementing in respect of own resources accruing from value added tax the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources⁽²⁾ ceased to be applicable on 31 December 1988; whereas the authorizations given under Article 13 thereof must be renewed from 1 January 1989 pursuant to Article 13 of Regulation (EEC, Euratom) No 1553/89;

Whereas, under 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⁽³⁾, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC⁽⁴⁾, the Member States may continue to exempt or tax certain transactions; whereas these transactions must be taken into account for the determination of the VAT resources base;

Whereas France is unable to make a precise calculation of the VAT own resources base for two categories of transactions listed in Annex F to the Sixth Directive; whereas such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on France's total VAT resources base; whereas France should therefore be authorized not to take these transactions into account for the calculation of the VAT base;

Whereas France is able to make a calculation using approximate estimates for six categories of transactions listed in Annex F to the Sixth Directive; whereas it should therefore be authorized to calculate the VAT base using approximate estimates;

Whereas the Advisory Committee on Own Resources has approved the report recording the opinions of its members on this Decision,

⁽¹⁾ OJ No L 155, 7. 6. 1989, p. 9.

⁽²⁾ OJ No L 336, 27. 12. 1977, p. 8.

⁽³⁾ OJ No L 145, 13. 6. 1977, p. 1.

⁽⁴⁾ OJ No L 208, 3. 9. 1984, p. 58.

HAS ADOPTED THIS DECISION:

Article 1

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

1. Supply of services by means of agricultural machinery for individual or associated agricultural undertakings (Annex F, point 3);
2. Transactions carried out by blind persons or workshops for the blind provided these exemptions do not give rise to significant distortion of competition (Annex F, point 7);
3. The supply of goods and services to official bodies responsible for the construction, setting out and maintenance of cemeteries, graves and monuments commemorating war dead (Annex F, point 8).

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:

1. Admission to sporting events (Annex F, point 1);
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);
5. Supplies of recuperable material and fresh industrial waste (Annex F, point 20);
6. Transactions concerning gold other than gold for industrial use (Annex F, point 26).

Article 3

This Decision is addressed to the French Republic.

Done at Brussels, 23 March 1990.

For the Commission

Peter SCHMIDHUBER

Member of the Commission