

Commission Decision of 23 March 1990 authorizing Belgium 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 Dutch and French texts are authentic) (90/177/Euratom, EEC)

Article 1

For the purpose of calculating the VAT own resources base from 1 January 1989, Belgium is authorized, in accordance with the first indent of Article 6 (3) of Council Regulation (EEC, Euratom) No 1553/89, not to take into account the following categories of transactions referred to in Annexes E and F to the Sixth Directive:

1. [F1]
2. Services supplied by authors, artists, performers, in so far as these are not services specified in Annex B to the Second Council Directive 67/228/EEC⁽¹⁾:
 - services rendered to conference organizers by lecturers,
 - services rendered to show and concert organizers, to publishers of records and other sound recording media and to makers of films and other image-recording media by actors conductors, musicians and other artists in the context of theatrical, choreographical, cinematographical or musical productions or circus, music-hall or artistic cabaret performances, and
 - services rendered to organizers of sporting competitions or events by persons taking part in these competitions or events (Annex F, ex point 2).

Textual Amendments

- F1** Deleted by [Commission Decision of 4 February 1991 amending Decision 90/177/Euratom, EEC authorizing Belgium not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base \(Only the Dutch and French texts are authentic\) \(91/82/EEC, Euratom\)](#).

Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 23 March 1990 authorizing Belgium 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 Dutch and French texts are authentic) (90/177/Euratom, EEC), Article 1. (See end of Document for details)

(1) OJ No 71, 14. 4. 1967, p. 1303/67.

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