

Commission Decision of 23 March 1990 authorizing the Federal Republic of Germany to use statistics for years earlier than the last year but one 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) (90/179/Euratom, EEC)

Article 3

For the purpose of calculating the VAT own resources base from 1 January 1989, Germany is authorized to use approximate estimates [^{F1}to calculate the tax not collected because of the graduated tax relief granted under Article 24 (2) of the Sixth Directive and] for certain categories of transactions referred to in Annexes E and F to the Sixth Directive:

1. [^{F2}.]
2. Supplies of dental prostheses and the provision of services relating thereto by dental technicians and supplies of dental prostheses by dentists when these prostheses are made by dentists themselves (Annex E, ex point 2);
3. [^{F3}.]
4. [^{F4}.]
5. Supplies of those buildings and land described in Article 4 (3) of the Sixth Directive (land with new buildings and building land) (Annex F, ex point 16).

Textual Amendments

- F1** Deleted by Commission Implementing Decision of 26 November 2014 amending Decision 90/179/Euratom, EEC authorizing the Federal Republic of Germany to use statistics for years earlier than the last year but one 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 (notified under document C(2014) 8931) (Only the German text is authentic) (2014/849/EU, Euratom).
- F2** Deleted by 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).
- F3** Deleted by Commission Implementing Decision of 19 December 2012 amending Decision 90/179/Euratom, EEC authorising the Federal Republic of Germany to use statistics for years earlier than the last year but one 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 (notified under document C(2012) 9569) (Only the German text is authentic) (2012/822/EU, Euratom).
- F4** Deleted by Commission Decision of 1 February 1994 amending Decision 90/179/Euratom, EEC authorizing the Federal Republic of Germany to use statistics for years earlier than the last year but one 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) (94/72/EC, Euratom).

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

There are currently no known outstanding effects for the Commission Decision of 23 March 1990 authorizing the Federal Republic of Germany to use statistics for years earlier than the last year but one 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) (90/179/Euratom, EEC), Article 3.