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► **B**

COMMISSION DECISION

of 23 March 1990

authorizing the Netherlands 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 text is authentic)

(90/180/Euratom, EEC)

(OJ L 99, 19.4.1990, p. 30)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Commission Decision of 1 February 1994	L 36	11	8.2.1994
► <u>M2</u>	Commission Decision of 18 March 1994	L 91	36	8.4.1994
► <u>M3</u>	Commission Decision of 13 March 1995	L 65	30	23.3.1995
► <u>M4</u>	Commission Implementing Decision 2012/820/EU, Euratom of 19 December 2012	L 352	63	21.12.2012
► <u>M5</u>	Commission Implementing Decision (EU, Euratom) 2016/2061 of 23 November 2016	L 319	43	25.11.2016

▼ B**COMMISSION DECISION****of 23 March 1990****authorizing the Netherlands 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 text is authentic)**

(90/180/Euratom, EEC)

Article 1

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

1. Services supplied by authors, artists, performers, lawyers and other members of the professions, other than the medical and paramedical professions, in so far as these are not services specified in Annex B to the Second Council Directive 67/228/EEC ⁽¹⁾. Services supplied by writers, composers, journalists and press photographers (Annex F, ex point 2).

▼ M4

▼ B*Article 2*

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

▼ M1

▼ B

2. Services supplied by undertakers and cremation services, together with the supply of goods related thereto (Annex F, point 6);

▼ M2

▼ M3

▼ B

5. The transport by ferry-boat of passengers and goods accompanying passengers (Annex F, ex point 17).

▼ M5

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

▼B

Article 3

This Decision is addressed to the Kingdom of the Netherlands.