

Commission Decision of 23 March 1990 authorizing Ireland 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 English text is authentic) (90/183/Euratom, EEC)

Article 1

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

1. Supplies covered by Article 13 (B) (g) in so far as they are made by taxable persons who are entitled to deduction of input tax on the building concerned (Annex E, point 11)^[F1]
2. ^[F2]

Textual Amendments

- F1** Substituted by Commission Decision of 4 February 1991 amending Decision 90/183/Euratom, EEC authorizing Ireland 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 English text is authentic) (91/85/EEC, Euratom).
- F2** Deleted by Commission Decision of 4 February 1991 amending Decision 90/183/Euratom, EEC authorizing Ireland 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 English text is authentic) (91/85/EEC, Euratom).

Changes to legislation:

There are currently no known outstanding effects for the Commission Decision of 23 March 1990 authorizing Ireland 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 English text is authentic) (90/183/Euratom, EEC), Article 1.