

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 2

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

1. Admission to sporting events (Annex F, point 1);
2. [F1]
3. Services supplied by undertakers and cremation services, together with goods related thereto (Annex F, point 6)[F2.]
4. [F3]
5. [F4]

Textual Amendments

- F1** Deleted by Commission Decision of 1 February 1994 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) (94/74/EC, Euratom).
- F2** Substituted by Commission Implementing Decision of 19 December 2012 amending Decision 90/183/Euratom, EEC authorising 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 (notified under document C(2012) 9570) (Only the English text is authentic) (2012/823/EU, Euratom).
- F3** Deleted by Commission Decision of 18 March 1994 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) (94/193/EC, Euratom).
- F4** Deleted by Commission Implementing Decision of 19 December 2012 amending Decision 90/183/Euratom, EEC authorising 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 (notified under document C(2012) 9570) (Only the English text is authentic) (2012/823/EU, 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 2.