
Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 23 March 1990 authorizing Denmark 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 Danish text is authentic) (90/184/Euratom, EEC), Article 2. (See end of Document for details)

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Article 2

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

1. Services of undertakers and cremation services other than the supply of goods related thereto (Annex F, ex point 6)^[F1].
2. ^[F2]

Textual Amendments

- F1** Substituted by [Commission Decision of 1 February 1994 amending Decision 90/184/Euratom, EEC authorizing Denmark not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base \(Only the Danish text is authentic\) \(94/75/EC, Euratom\)](#).
- F2** Deleted by [Commission Decision of 1 February 1994 amending Decision 90/184/Euratom, EEC authorizing Denmark not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base \(Only the Danish text is authentic\) \(94/75/EC, Euratom\)](#).

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