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*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 2a. (See end of Document for details)*

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*[<sup>F1</sup>Article 2a*

For the purposes of calculating the VAT own resources base from 20 December 2012 to 31 December 2022, Denmark is authorised not to take into account the transactions referred to in Point 2 of Part B of Annex X to Council Directive 2006/112/EC<sup>(1)</sup> insofar as they apply to services supplied by authors, artists and performers.]

**Textual Amendments**

- F1** Inserted by [Commission Implementing Decision \(EU, Euratom\) 2018/1886 of 30 November 2018 amending Decision 90/184/Euratom, EEC authorising 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 \(notification under document C\(2018\) 7854\) \(Only the Danish text is authentic\).](#)

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- (1) [<sup>F1</sup>Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).]

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