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**COMMISSION DECISION**

**of 23 March 1990**

**authorizing Greece to use certain approximate estimates for the calculation of the VAT own resources base**

**(Only the Greek text is authentic)**

(90/185/Euratom, EEC)

(OJ L 99, 19.4.1990, p. 39)

Amended by:

	Official Journal		
	No	page	date
► <u>M1</u> Commission Decision 94/194/EC, Euratom of 18 March 1994	L 91	38	8.4.1994

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**of 23 March 1990**

**authorizing Greece to use certain approximate estimates for the  
calculation of the VAT own resources base**

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THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Treaty establishing the European Atomic Energy Community,

Having regard to Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax<sup>(1)</sup>, and in particular Article 13 thereof,

Whereas Council Regulation (EEC, Euratom, ECSC) No 2892/77 of 19 December 1977 implementing in respect of own resources accruing from value added tax the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources<sup>(2)</sup> ceased to be applicable on 31 December 1988; whereas the authorizations given under Article 13 thereof must be renewed from 1 January 1989 pursuant to Article 13 of Regulation (EEC, Euratom) No 1553/89;

Whereas, under Article 28 (3) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment<sup>(3)</sup>, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC<sup>(4)</sup>, the Member States may continue to exempt or tax certain transactions; whereas these transactions must be taken into account for the determination of the VAT resources base;

Whereas paragraph 2 (b) of Section III (Taxation) of Annex VIII to the Act of Accession of the Hellenic Republic to the European Communities<sup>(5)</sup> authorizes Greece to exempt certain activities listed in Annex F to the Sixth Directive from value added tax in accordance with Article 28 (3) of the Sixth Directive;

Whereas precise calculation of the base is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Greece's total VAT resources base; whereas Greece is able to make a calculation using approximate estimates for the categories of transactions listed in Annex F to the Sixth Directive; whereas it should therefore be authorized to calculate the VAT base using approximate estimates;

Whereas the Advisory Committee on Own Resources has approved the report recording the opinions of its members on this Decision,

HAS ADOPTED THIS DECISION:

*Article 1*

For the purpose of calculating the VAT own resources base from 1 January 1989, Greece is authorized to use approximate estimates in

<sup>(1)</sup> OJ No L 155, 7. 6. 1989, p. 9.

<sup>(2)</sup> OJ No L 336, 27. 12. 1977, p. 8.

<sup>(3)</sup> OJ No L 145, 13. 6. 1977, p. 1.

<sup>(4)</sup> OJ No L 208, 3. 9. 1984, p. 58.

<sup>(5)</sup> OJ No L 291, 19. 11. 1979, p. 164.

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respect of the following categories of transactions referred to in Annex F to the Sixth Directive:

1. Services supplied by lawyers and other members of the liberal professions (Annex F, ex point 2);

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3. The supply of water by public authorities (Annex F, point 12);
4. Supplies of those buildings and land described in Article 4 (3) of the Sixth Directive (Annex F, point 16).
5. The supply, modification, repair, maintenance, chartering and hiring of aircraft, including equipment incorporated or used therein, used by State institutions (Annex F, point 23);
6. The supply, modification, repair, maintenance, chartering and hiring of warships (Annex F, point 25).

*Article 2*

This Decision is addressed to the Hellenic Republic.