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Legislation

Contents

I Acts whose publication is obligatory

Commission Regulation (EEC) No 967/90 of 18 April 1990 fixing the import levies on cereals and on wheat or rye flour, groats and meal	1
Commission Regulation (EEC) No 968/90 of 18 April 1990 fixing the premiums to be added to the import levies on cereals, flour and malt	3
* Commission Regulation (EEC) No 969/90 of 18 April 1990 laying down detailed rules for a second emergency supply of cereals, beef and butter to Romania	5
* Commission Regulation (EEC) No 970/90 of 18 April 1990 laying down detailed rules for the application in the beef and veal sector of Council Regulation (EEC) No 715/90 on the arrangements applicable to agricultural products and certain goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States or in the overseas countries and territories and amending Regulation (EEC) No 2377/80	8
Commission Regulation (EEC) No 971/90 of 18 April 1990 altering the export refunds on white sugar and raw sugar exported in the natural state	10
Commission Regulation (EEC) No 972/90 of 18 April 1990 altering the basic amount of the import levies on syrups and certain other products in the sugar sector	12
Commission Regulation (EEC) No 973/90 of 18 April 1990 fixing the import levies on white sugar and raw sugar	14
Commission Regulation (EEC) No 974/90 of 18 April 1990 fixing the maximum export refund for white sugar for the 50th partial invitation to tender issued within the framework of the standing invitation to tender provided for in Regulation (EEC) No 999/89	16
Commission Regulation (EEC) No 975/90 of 18 April 1990 fixing the amount of the subsidy on oil seeds	17
Commission Regulation (EEC) No 976/90 of 18 April 1990 abolishing the countervailing charge on tomatoes originating in the Canary Islands	21

II *Acts whose publication is not obligatory*

Commission

90/176/Euratom, EEC :

- * **Commission Decision of 23 March 1990 authorizing France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base 22**

90/177/Euratom, EEC :

- * **Commission Decision of 23 March 1990 authorizing Belgium not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base 24**

90/178/Euratom, EEC :

- * **Commission Decision of 23 March 1990 authorizing Luxembourg not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base 26**

90/179/Euratom, EEC :

- * **Commission Decision of 23 March 1990 authorizing the Federal Republic of Germany to use statistics for years earlier than the last year but one and not to take into account certain categories of transactions or to use certain approximate estimates for the calculation of the VAT own resources base 28**

90/180/Euratom, EEC :

- * **Commission Decision of 23 March 1990 authorizing the Netherlands not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base 30**

90/181/Euratom, EEC :

- * **Commission Decision of 23 March 1990 authorizing Italy to use certain approximate estimates for the calculation of the VAT own resources base 32**

90/182/Euratom, EEC :

- * **Commission Decision of 23 March 1990 authorizing the United Kingdom not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base 33**

90/183/Euratom, EEC :

- * **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 35**

90/184/Euratom, EEC :

- * **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 37**

90/185/Euratom, EEC :

- * **Commission Decision of 23 March 1990 authorizing Greece to use certain approximate estimates for the calculation of the VAT own resources base 39**

I

(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 967/90

of 18 April 1990

fixing the import levies on cereals and on wheat or rye flour, groats and meal

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals⁽¹⁾, as last amended by Regulation (EEC) No 201/90⁽²⁾, and in particular Article 13 (5) thereof,

Having regard to Council Regulation (EEC) No 1676/85 of 11 June 1985 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy⁽³⁾, as last amended by Regulation (EEC) No 1636/87⁽⁴⁾, and in particular Article 3 thereof,

Having regard to the opinion of the Monetary Committee,

Whereas the import levies on cereals, wheat and rye flour, and wheat groats and meal were fixed by Commission Regulation (EEC) No 754/90⁽⁵⁾ and subsequent amending Regulations;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in

the last paragraph of Article 3 (1) of Regulation (EEC) No 1676/85,

- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period in relation to the Community currencies referred to in the previous indent, and the aforesaid coefficient;

Whereas these exchange rates being those recorded on 17 April 1990;

Whereas the aforesaid corrective factor affects the entire calculation basis for the levies, including the equivalence coefficients;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 754/90 to today's offer prices and quotations known to the Commission that the levies at present in force should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION:

Article 1

The import levies to be charged on products listed in Article 1 (a), (b) and (c) of Regulation (EEC) No 2727/75 shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 19 April 1990.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 April 1990.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 22, 27. 1. 1990, p. 7.

⁽³⁾ OJ No L 164, 24. 6. 1985, p. 1.

⁽⁴⁾ OJ No L 153, 13. 6. 1987, p. 1.

⁽⁵⁾ OJ No L 83, 30. 3. 1990, p. 4.

ANNEX

to the Commission Regulation of 18 April 1990 fixing the import levies on cereals and on wheat or rye flour, groats and meal

(ECU/tonne)

CN code	Levies	
	Portugal	Third country
0709 90 60	38,43	130,84 ⁽²⁾ ⁽³⁾
0712 90 19	38,43	130,84 ⁽²⁾ ⁽³⁾
1001 10 10	47,93	185,74 ⁽¹⁾ ⁽⁵⁾
1001 10 90	47,93	185,74 ⁽¹⁾ ⁽⁵⁾
1001 90 91	39,41	137,47
1001 90 99	39,41	137,47
1002 00 00	64,09	134,69 ⁽⁶⁾
1003 00 10	55,34	125,76
1003 00 90	55,34	125,76
1004 00 10	46,74	126,09
1004 00 90	46,74	126,09
1005 10 90	38,43	130,84 ⁽²⁾ ⁽³⁾
1005 90 00	38,43	130,84 ⁽²⁾ ⁽³⁾
1007 00 90	55,34	138,97 ⁽⁴⁾
1008 10 00	55,34	33,74
1008 20 00	55,34	105,39 ⁽⁴⁾
1008 30 00	55,34	0,00 ⁽⁷⁾
1008 90 10	(7)	(7)
1008 90 90	55,34	0,00
1101 00 00	69,49	206,78
1102 10 00	104,04	202,88
1103 11 10	89,07	302,68
1103 11 90	73,63	221,90

⁽¹⁾ Where durum wheat originating in Morocco is transported directly from that country to the Community, the levy is reduced by ECU 0,60/tonne.

⁽²⁾ In accordance with Regulation (EEC) No 715/90 the levies are not applied to products imported directly into the French overseas departments, originating in the African, Caribbean and Pacific States or in the 'overseas countries and territories'.

⁽³⁾ Where maize originating in the ACP or OCT is imported into the Community the levy is reduced by ECU 1,81/tonne.

⁽⁴⁾ Where millet and sorghum originating in the ACP or OCT is imported into the Community the levy is applied in accordance with Regulation (EEC) No 715/90.

⁽⁵⁾ Where durum wheat and canary seed produced in Turkey are transported directly from that country to the Community, the levy is reduced by ECU 0,60/tonne.

⁽⁶⁾ The import levy charged on rye produced in Turkey and transported directly from that country to the Community is laid down in Council Regulation (EEC) No 1180/77 (OJ No L 142, 9. 6. 1977, p. 10) and Commission Regulation (EEC) No 2622/71 (OJ No L 271, 10. 12. 1971, p. 22).

⁽⁷⁾ The levy applicable to rye shall be charged on imports of the product falling within CN code 1008 90 10 (triticale).

COMMISSION REGULATION (EEC) No 968/90

of 18 April 1990

fixing the premiums to be added to the import levies on cereals, flour and malt

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 2727/75 of 29 October 1975 on the common organization of the market in cereals ⁽¹⁾, as last amended by Regulation (EEC) No 201/90 ⁽²⁾, and in particular Article 15 (6) thereof,

Having regard to Council Regulation (EEC) No 1676/85 of 11 June 1985 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy ⁽³⁾, as last amended by Regulation (EEC) No 1636/87 ⁽⁴⁾, and in particular Article 3 thereof,

Having regard to the opinion of the Monetary Committee,

Whereas the premiums to be added to the levies on cereals and malt were fixed by Commission Regulation (EEC) No 1916/89 ⁽⁵⁾ and subsequent amending Regulations;

Whereas, if the levy system is to operate normally, levies should be calculated on the following basis:

- in the case of currencies which are maintained in relation to each other at any given moment within a band of 2,25 %, a rate of exchange based on their central rate, multiplied by the corrective factor provided for in the last paragraph of Article 3 (1) of Regulation (EEC) No 1676/85,

- for other currencies, an exchange rate based on the arithmetic mean of the spot market rates of each of these currencies recorded for a given period in relation to the Community currencies referred to in the previous indent, and the aforesaid coefficient;

Whereas these exchange rates being those recorded on 17 April 1990;

Whereas, on the basis of today's cif prices and cif forward delivery prices, the premiums at present in force, which are to be added to the levies, should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION:

Article 1

1. The premiums referred to in Article 15 of Regulation (EEC) No 2727/75 to be added to the import levies fixed in advance in respect of cereals and malt coming from Portugal shall be zero.

2. The premiums referred to in Article 15 of Regulation (EEC) No 2727/75 to be added to the import levies fixed in advance in respect of cereals and malt coming from third countries shall be as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 19 April 1990.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 April 1990.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 281, 1. 11. 1975, p. 1.

⁽²⁾ OJ No L 22, 27. 1. 1990, p. 7.

⁽³⁾ OJ No L 164, 24. 6. 1985, p. 1.

⁽⁴⁾ OJ No L 153, 13. 6. 1987, p. 1.

⁽⁵⁾ OJ No L 187, 1. 7. 1989, p. 4.

ANNEX

to the Commission Regulation of 18 April 1990 fixing the premiums to be added to the import levies on cereals, flour and malt

A. Cereals and flour

(ECU/tonne)

CN code	Current	1st period	2nd period	3rd period
	4	5	6	7
0709 90 60	0	0,68	0,68	0
0712 90 19	0	0,68	0,68	0
1001 10 10	0	0	0	0
1001 10 90	0	0	0	0
1001 90 91	0	2,16	2,16	10,22
1001 90 99	0	2,16	2,16	10,22
1002 00 00	0	0	0	0
1003 00 10	0	1,07	1,07	1,07
1003 00 90	0	1,07	1,07	1,07
1004 00 10	0	0	0	0
1004 00 90	0	0	0	0
1005 10 90	0	0,68	0,68	0
1005 90 00	0	0,68	0,68	0
1007 00 90	0	0,50	0,50	0,50
1008 10 00	0	0	0	0
1008 20 00	0	0	0	0
1008 30 00	0	0	0	0
1008 90 90	0	0	0	0
1101 00 00	0	3,02	3,02	14,30

B. Malt

(ECU/tonne)

CN code	Current	1st period	2nd period	3rd period	4th period
	4	5	6	7	8
1107 10 11	0	3,84	3,84	18,19	18,19
1107 10 19	0	2,87	2,87	13,59	13,59
1107 10 91	0	1,90	1,90	1,90	1,90
1107 10 99	0	1,42	1,42	1,42	1,42
1107 20 00	0	1,66	1,66	1,66	1,66

COMMISSION REGULATION (EEC) No 969/90

of 18 April 1990

laying down detailed rules for a second emergency supply of cereals, beef and butter to Romania

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 456/90 of 22 February 1990 on a second emergency action for the supply of certain agricultural products to Romania ⁽¹⁾, and in particular Article 4 (2) thereof,

Having regard to Council Regulation (EEC) No 467/86 of 25 February 1986 laying down general rules for the system of accession compensatory amounts for cereals on account of the accession of Spain ⁽²⁾, and in particular Article 7 thereof, and to the corresponding provisions relating to the other products concerned;

Whereas provision should be made for the supply to Romania of the products referred to in Regulation (EEC) No 456/90, to be effected by operators authorized by the Romanian authorities and who are to take over the products on removal from the intervention stocks designated by the Commission;

Whereas such supplies should be made subject to the provisions of Commission Regulation (EEC) No 569/88 of 16 February 1988 laying down common detailed rules for verifying the use and/or destination of products from intervention ⁽³⁾, as last amended by Regulation (EEC) No 948/90 ⁽⁴⁾, and a security ensuring departure from the customs territory of the Community should be required;

Whereas no refunds, monetary compensatory amounts or accession compensatory amounts are to be paid on these products;

Whereas the measures provided for in this Regulation are in accordance with the opinions of all the Management Committees concerned,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation lays down the detailed rules for the supply of cereals, beef and butter made available to the Romanian authorities under Regulation (EEC) No 456/90.

Article 2

1. The Commission shall designate the stores from which the products may be withdrawn.

2. The products shall be made available, in accordance with the conditions governing removal from storage of the products concerned, to persons duly authorized by the Romanian authorities to transport or have transported the products in question to Romania.

3. The products shall be made available:

- on presentation of the original of the authorization referred to in paragraph 2 and after it has been verified, and
- after signature by the person authorized of a duly completed takeover certificate, a model of which is set out in the Annex.

In addition, the agency which makes the products available shall keep a copy or photocopy of the authorization presented at the time each batch of goods is taken over.

Article 3

1. Removal of the goods shall be subject to the prior lodging with the intervention agency of the Member State where the products are made available,

- in the case of cereals and butter, of a security equal to the buying-in price of the product concerned, applicable at the time of removal from storage,
- in the case of beef, of a security equal to ECU 280 per 100 kg.

2. The products referred to in Article 1 shall be supplied subject to the provisions of Regulation (EEC) No 569/88.

The removal order referred to in Article 3 of Regulation (EEC) No 569/88 shall bear the following additional words:

'Emergency action for Romania. Products on which refunds or monetary and/or accession compensatory amounts may not be paid.'

3. The security shall be released in accordance with Articles 4 and 13 (1) (a) of Regulation (EEC) No 569/88. Article 18 thereof shall not apply.

⁽¹⁾ OJ No L 48, 24. 2. 1990, p. 1.

⁽²⁾ OJ No L 53, 1. 3. 1986, p. 25.

⁽³⁾ OJ No L 55, 1. 3. 1988, p. 1.

⁽⁴⁾ OJ No L 96, 12. 4. 1990, p. 63.

Article 4

The following point 62 and the relevant footnote are hereby added to part I ('Products to be exported in the same state as that in which they were removed from intervention stock') of the Annex to Regulation (EEC) No 569/88:

- '62. Commission Regulation (EEC) No 969/90 of 18 April 1990 laying down detailed rules for a

second emergency supply of cereals, beef and butter to Romania ⁽⁶²⁾.

⁽⁶²⁾ OJ No L 99, 19. 4. 1990, p. 5.'

Article 5

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 April 1990.

For the Commission

Ray MAC SHARRY

Member of the Commission

ANNEX

Model for takeover certificate

I, the undersigned :
(family name, forename, and status)

acting on behalf of the Romanian Government, hereby certify that the goods listed below have been taken over :

— Place and date of takeover :

— Product :

— Tonnage (net, gross or gross for net weight) taken over :

— Packaging :

— Number of items :

— net weight per item (kilograms) :

— marked (endorsement) :

Observations :

.....
.....
.....

(Signature)

COMMISSION REGULATION (EEC) No 970/90
of 18 April 1990

laying down detailed rules for the application in the beef and veal sector of Council Regulation (EEC) No 715/90 on the arrangements applicable to agricultural products and certain goods resulting from the processing of agricultural products originating in the African, Caribbean and Pacific States or in the overseas countries and territories and amending Regulation (EEC) No 2377/80

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 715/90 of 5 March 1990 on the arrangements applicable to agricultural products and certain goods resulting from the processing of agricultural products originating in the ACP States or in the overseas countries and territories⁽¹⁾, and in particular Article 27 thereof,

Having regard to Council Regulation (EEC) No 1676/85 on the value of the unit of account and the conversion rates to be applied for the purposes of the common agricultural policy⁽²⁾, as last amended by Regulation (EEC) No 1636/87⁽³⁾, and in particular Article 3 thereof,

Whereas Article 3 of Regulation (EEC) No 715/90 lays down that the duties on imports of beef and veal originating in the African, Caribbean and Pacific States are to be reduced;

Whereas the amounts of import duties depend upon the level of the levy applicable and that levy may be adjusted by monetary compensatory amounts; whereas, having regard to the trend in the currencies of the individual Member States, the amount of the reduction should be calculated separately for each Member State taking account of the monetary compensatory amount applicable to imports into the Member State concerned;

Whereas it appears useful to outline the manner in which the amount actually to be levied on imports is calculated;

Whereas the amount by which the import duties are reduced is fixed quarterly;

Whereas the amount representing import duties is that applicable on the day of acceptance of the declaration of release for free circulation; whereas these duties are reduced by the reduction applicable on that date;

Whereas Regulation (EEC) No 2377/80⁽⁴⁾, as last amended by Regulation (EEC) No 252/90⁽⁵⁾, lays down special detailed rules for the application of the system of import and export licences in the beef and veal sector; whereas the special detailed rules for licences issued under Regulation (EEC) No 715/90 which replaces

Council Regulation (EEC) No 486/85⁽⁶⁾ should be adapted;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Beef and Veal,

HAS ADOPTED THIS REGULATION:

Article 1

1. Import licences shall be issued for beef and veal products originating in Botswana, Kenya, Madagascar, Swaziland and Zimbabwe under the conditions laid down in this Regulation and within the limits of the quantities, expressed in tonnes of boned meat, fixed in Regulation (EEC) No 715/90.

2. For the purposes of this Regulation, 100 kilograms of boned meat shall be equivalent to 130 kilograms of unboned meat.

Article 2

Importation under the arrangements for import duty reduction may take place only if the origin of the products concerned is certified by the competent authorities of the exporting countries in accordance with the rules of origin applicable to the products in question pursuant to Protocol 1 to the fourth ACP-EEC Convention signed at Lomé on 15 December 1989.

Article 3

1. The amount provided for in Article 3 of Regulation (EEC) No 715/90 for each product intended for importation into a Member State shall be equal to 90 % of the amount of the levy, adjusted as appropriate by the monetary compensatory amount valid for imports into that Member State during the week preceding that in which the quarter for which the reduction is calculated begins.

The reduction shall be fixed for each Member State in its national currency.

2. The reduction shall be deducted from the levy valid on the day on which the entry of the goods for free circulation is accepted in the Member State concerned, adjusted as appropriate by the monetary coefficient shown

⁽¹⁾ OJ No L 84, 30. 3. 1990, p. 85.

⁽²⁾ OJ No L 164, 24. 6. 1985, p. 1.

⁽³⁾ OJ No L 153, 13. 6. 1987, p. 1.

⁽⁴⁾ OJ No L 241, 4. 9. 1980, p. 5.

⁽⁵⁾ OJ No L 27, 31. 1. 1990, p. 34.

⁽⁶⁾ OJ No L 61, 1. 3. 1985, p. 4.

in Annex II to the relevant Commission Regulation fixing the monetary compensatory amounts and by the monetary compensatory amount valid in the Member State concerned on the same date.

3. The amount by which the import duties shall be reduced shall be that applicable on the date on which the entry of the goods for release for free circulation is accepted.

4. The application of this Regulation may in no case result in the granting of an amount.

Article 4

Regulation (EEC) No 2377/80 is hereby amended as follows:

1. Article 13 (1) is replaced by the following:

'1. Applications for import licences for products to be imported duty free pursuant to Article 2 of Regulation (EEC) No 715/90 and qualifying, as appropriate, for either a reduction of import duties other than customs duties in accordance with Article 3 of the said Regulation or exemption from levies in accordance

with Article 24 of the said Regulation and the licences themselves shall contain:

(a) the heading 'notes' and section 24 respectively one of the following:

- Product ACP/PTU — Reglamento (CEE) n° 715/90,
- AVS/OLT-varer — forordning (EØF) nr. 715/90,
- AKP/ÜLG-Erzeugnis — Verordnung (EWG) Nr. 715/90,
- Προϊόν ΑΚΕ/ΥΧΕ — κανονισμός (ΕΟΚ) αριθ. 715/90,
- ACP/OCT-product — Regulation (EEC) No 715/90,
- Produit ACP/PTOM — règlement (CEE) n° 715/90,
- Prodotto ACP/PTOM — regolamento (CEE) n. 715/90,
- ACS/LGO-produkt — Verordening (EEG) nr. 715/90.

(b) in Section 8, the name of the State, country or territory in which the product is to originate.

2. Point 1 of Section I of Annex I is replaced by the following:

1. ACP/OCT products (Under Regulation (EEC) No 715/90)

(expressed in tonnes of boned meat)

CN code	Code	From				
		Madagascar	Botswana	Swaziland	Kenya	Zimbabwe
0201 0206 10 95	110	370	391	393	346	382
0202 0206 29 91	120'					

Article 5

Commission Regulation (EEC) No 552/85 (1) is hereby repealed.

Article 6

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

It shall apply from 1 March 1990.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 April 1990.

For the Commission

Ray MAC SHARRY

Member of the Commission

(1) OJ No L 63, 2. 3. 1985, p. 13.

COMMISSION REGULATION (EEC) No 971/90
of 18 April 1990
altering the export refunds on white sugar and raw sugar exported in the natural state

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector ⁽¹⁾, as last amended by Regulation (EEC) No 1069/89 ⁽²⁾, and in particular the second subparagraph of Article 19 (4) thereof,

Whereas the refunds on white sugar and raw sugar exported in the natural state were fixed by Commission Regulation (EEC) No 929/90 ⁽³⁾;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 929/90 to the information known to the Commission that the export refunds at

present in force should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION:

Article 1

The export refunds on the products listed in Article 1 (1) (a) of Regulation (EEC) No 1785/81, undenatured and exported in the natural state, as fixed in the Annex to Regulation (EEC) No 929/90 are hereby altered to the amounts shown in the Annex hereto.

Article 2

This Regulation shall enter into force on 19 April 1990.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 April 1990.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 114, 27. 4. 1989, p. 1.

⁽³⁾ OJ No L 96, 12. 4. 1990, p. 12.

ANNEX

to the Commission Regulation of 18 April 1990 altering the export refunds on white sugar and raw sugar exported in the natural state

(ECU)

Product code	Amount of refund	
	per 100 kg	per percentage point of sucrose content and per 100 kg net of the product in question
1701 11 90 100	23,34 ⁽¹⁾	
1701 11 90 910	24,35 ⁽¹⁾	
1701 11 90 950	⁽²⁾	
1701 12 90 100	23,34 ⁽¹⁾	
1701 12 90 910	24,35 ⁽¹⁾	
1701 12 90 950	⁽²⁾	
1701 91 00 000		0,2538
1701 99 10 100	25,38	
1701 99 10 910	26,47	
1701 99 10 950	26,47	
1701 99 90 100		0,2538

⁽¹⁾ Applicable to raw sugar with a yield of 92 % ; if the yield is other than 92 %, the refund applicable is calculated in accordance with the provisions of Article 5 (3) of Regulation (EEC) No 766/68.

⁽²⁾ Fixing suspended by Commission Regulation (EEC) No 2689/85 (OJ No L 255, 26. 9. 1985, p. 12), as amended by Regulation (EEC) No 3251/85 (OJ No L 309, 21. 11. 1985, p. 14).

COMMISSION REGULATION (EEC) No 972/90

of 18 April 1990

altering the basic amount of the import levies on syrups and certain other products in the sugar sector

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector ⁽¹⁾, as last amended by Regulation (EEC) No 1069/89 ⁽²⁾, and in particular Article 16 (8) thereof,Whereas the import levies on syrups and certain other sugar products were fixed by Commission Regulation (EEC) No 793/90 ⁽³⁾, as amended by Regulation (EEC) No 850/90 ⁽⁴⁾;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 793/90 to the informa-

tion known to the Commission that the basic amount of the levy on syrups and certain other sugar products at present in force should be altered,

HAS ADOPTED THIS REGULATION:

Article 1

The basic amounts of the import levy on the products listed in Article 1 (1) (d) of Regulation (EEC) No 1785/81, as fixed in the Annex to amended Regulation (EEC) No 793/90 are hereby altered to the amounts shown in the Annex hereto.

Article 2

This Regulation shall enter into force on 19 April 1990.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 April 1990.

For the Commission

Ray MAC SHARRY

Member of the Commission⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.⁽²⁾ OJ No L 114, 27. 4. 1989, p. 1.⁽³⁾ OJ No L 85, 31. 3. 1990, p. 11.⁽⁴⁾ OJ No L 88, 3. 4. 1990, p. 37.

ANNEX

to the Commission Regulation of 18 April 1990 altering the basic amount of the import levies on syrups and certain other products in the sugar sector

(ECU)

CN code	Basic amount per percentage point of sucrose content and per 100 kg net of the product in question	Amount of levy per 100 kg of dry matter
1702 20 10	0,3336	—
1702 20 90	0,3336	—
1702 30 10	—	42,95
1702 40 10	—	42,95
1702 60 10	—	42,95
1702 60 90	0,3336	—
1702 90 30	—	42,95
1702 90 60	0,3336	—
1702 90 71	0,3336	—
1702 90 90	0,3336	—
2106 90 30	—	42,95
2106 90 59	0,3336	—

COMMISSION REGULATION (EEC) No 973/90
of 18 April 1990
fixing the import levies on white sugar and raw sugar

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector ⁽¹⁾, as last amended by Regulation (EEC) No 1069/89 ⁽²⁾, and in particular Article 16 (8) thereof,

Whereas the import levies on white sugar and raw sugar were fixed by Commission Regulation (EEC) No 1920/89 ⁽³⁾, as last amended by Regulation (EEC) No 961/90 ⁽⁴⁾;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 1920/89 to the information known to the Commission that the levies at present in force should be altered to the amounts set out in the Annex hereto,

HAS ADOPTED THIS REGULATION :

Article 1

The import levies referred to in Article 16 (1) of Regulation (EEC) No 1785/81 shall be, in respect of white sugar and standard quality raw sugar, as set out in the Annex hereto.

Article 2

This Regulation shall enter into force on 19 April 1990.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 April 1990.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 114, 27. 4. 1989, p. 1.

⁽³⁾ OJ No L 187, 1. 7. 1989, p. 13.

⁽⁴⁾ OJ No L 98, 18. 4. 1990, p. 9.

ANNEX

to the Commission Regulation of 18 April 1990 fixing the import levies on white sugar and raw sugar

(ECU/100 kg)

CN code	Levy
1701 11 10	29,89 ⁽¹⁾
1701 11 90	29,89 ⁽¹⁾
1701 12 10	29,89 ⁽¹⁾
1701 12 90	29,89 ⁽¹⁾
1701 91 00	33,36
1701 99 10	33,36
1701 99 90	33,36 ⁽²⁾

⁽¹⁾ Applicable to raw sugar with a yield of 92 % ; if the yield is other than 92 %, the levy applicable is calculated in accordance with the provisions of Article 2 of Commission Regulation (EEC) No 837/68 (OJ No L 151, 30. 6. 1968, p. 42).

⁽²⁾ In accordance with Article 16 (2) of Regulation (EEC) No 1785/81 this amount is also applicable to sugar obtained from white and raw sugar containing added substances other than flavouring or colouring matter.

COMMISSION REGULATION (EEC) No 974/90
of 18 April 1990

fixing the maximum export refund for white sugar for the 50th partial invitation to tender issued within the framework of the standing invitation to tender provided for in Regulation (EEC) No 999/89

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 1785/81 of 30 June 1981 on the common organization of the markets in the sugar sector⁽¹⁾, as last amended by Regulation (EEC) No 1069/89⁽²⁾, and in particular the first subparagraph of Article 19 (4) (b) thereof,

Whereas Commission Regulation (EEC) No 999/89 of 17 April 1989 on a standing invitation to tender to determine levies and/or refunds on exports of white sugar⁽³⁾, as last amended by Regulation (EEC) No 653/90⁽⁴⁾, requires partial invitations to tender to be issued for the export of this sugar;

Whereas, pursuant to Article 9 (1) of Regulation (EEC) No 999/89, a maximum export refund shall be fixed, as the case may be, account being taken in particular of the state and foreseeable development of the Community and world markets in sugar, for the partial invitation to tender in question;

Whereas, following an examination of the tenders submitted in response to the 50th partial invitation to tender, the provisions set out in Article 1 should be adopted;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Sugar,

HAS ADOPTED THIS REGULATION:

Article 1

For the 50th partial invitation to tender for white sugar issued pursuant to Regulation (EEC) No 999/89 the maximum amount of the export refund is fixed at ECU 29,164 per 100 kilograms.

Article 2

This Regulation shall enter into force on 19 April 1990.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 April 1990.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 177, 1. 7. 1981, p. 4.

⁽²⁾ OJ No L 114, 27. 4. 1989, p. 1.

⁽³⁾ OJ No L 107, 19. 4. 1989, p. 6.

⁽⁴⁾ OJ No L 71, 17. 3. 1990, p. 15.

COMMISSION REGULATION (EEC) No 975/90
of 18 April 1990
fixing the amount of the subsidy on oil seeds

THE COMMISSION OF THE EUROPEAN COMMUNITIES,
 Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organization of the market in oils and fats⁽¹⁾, as last amended by Regulation (EEC) No 2902/89⁽²⁾, and in particular Article 27 (4) thereof,

Having regard to Council Regulation (EEC) No 1678/85 of 11 June 1985 fixing the conversion rates to be applied in agriculture⁽³⁾, as last amended by Regulation (EEC) No 933/90⁽⁴⁾,

Having regard to Council Regulation (EEC) No 1569/72 of 20 July 1972 laying down special measures for colza, rape and sunflower seed⁽⁵⁾, as last amended by Regulation (EEC) No 2216/88⁽⁶⁾, and in particular Article 2 (3) thereof,

Having regard to the opinion of the Monetary Committee,
 Whereas the amount of the subsidy referred to in Article 27 of Regulation No 136/66/EEC was fixed by Commission Regulation (EEC) No 588/90⁽⁷⁾, as last amended by Regulation (EEC) No 942/90⁽⁸⁾;

Whereas, in the absence of the target price for the 1990/91 marketing year for colza and rape seed, the abatement of the subsidy from the system of maximum guaranteed quantities, the amount of the subsidy in the case of advance fixing for this period for colza, rape and sunflower seed has been obtainable only provisionally on the basis of the latest proposals from the Commission to the Council on price and abatement; whereas this amount may, therefore, be applied on a temporary basis and should be confirmed or replaced when the indicative prices and where appropriate, the effects of the applica-

tion of the system of maximum guaranteed quantities of the 1990/91 marketing year are known;

Whereas it follows from applying the detailed rules contained in Regulation (EEC) No 588/90 to the information known to the Commission that the amount of the subsidy at present in force should be altered to the amount set out in the Annexes hereto,

HAS ADOPTED THIS REGULATION :

Article 1

1. The amount of the subsidy and the exchange rate referred to in Article 33 (2) and (3) of Commission Regulation (EEC) No 2681/83⁽⁹⁾ are as set out in the Annexes hereto.
2. The amount of the compensatory aid referred to in Article 14 of Council Regulation (EEC) No 475/86⁽¹⁰⁾ is as set out in Annex III for sunflower seed harvested in Spain.
3. The amount of the special subsidy provided for by Council Regulation (EEC) No 1920/87⁽¹¹⁾ for sunflower seed harvested and processed in Portugal is as set out in Annex III.
4. However, the amount of the subsidy in the case of advance fixing for the 1990/91 marketing year for colza, rape and sunflower seed will be confirmed or replaced as from 19 April 1990 to take into account the target price, and where appropriate, the effects for the 1990/91 marketing year of the application of the system of maximum guaranteed quantities.

Article 2

This Regulation shall enter into force on 19 April 1990.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 April 1990.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No 172, 30. 9. 1966, p. 3025/66.

⁽²⁾ OJ No L 280, 29. 9. 1989, p. 2.

⁽³⁾ OJ No L 164, 24. 6. 1985, p. 11.

⁽⁴⁾ OJ No L 96, 12. 4. 1990, p. 30.

⁽⁵⁾ OJ No L 167, 25. 7. 1972, p. 9.

⁽⁶⁾ OJ No L 197, 26. 7. 1988, p. 10.

⁽⁷⁾ OJ No L 59, 8. 3. 1990, p. 39.

⁽⁸⁾ OJ No L 96, 12. 4. 1990, p. 52.

⁽⁹⁾ OJ No L 266, 28. 9. 1983, p. 1.

⁽¹⁰⁾ OJ No L 53, 1. 3. 1986, p. 47.

⁽¹¹⁾ OJ No L 183, 3. 7. 1987, p. 18.

ANNEX I

Aids to colza and rape seed other than 'double zero'

(amounts per 100 kg)

	Current 4	1st period 5	2nd period 6	3rd period 7 ⁽¹⁾	4th period 8 ⁽¹⁾	5th period 9 ⁽¹⁾
1. Gross aids (ECU):						
— Spain	1,170	1,170	1,170	1,770	1,770	1,770
— Portugal	0,000	0,000	0,000	0,000	0,000	0,000
— Other Member States	26,644	26,269	23,306	21,500	21,500	21,500
2. Final aids:						
(a) Seed harvested and processed in:						
— Federal Republic of Germany (DM)	63,16	62,29	55,35	51,12	51,12	51,30
— Netherlands (Fl)	70,28	69,29	61,48	56,71	56,71	56,92
— BLEU (Bfrs/Lfrs)	1 286,56	1 268,45	1 125,38	1 038,17	1 038,17	1 038,17
— France (FF)	203,14	200,16	176,89	162,97	162,97	162,97
— Denmark (Dkr)	237,93	234,58	208,12	192,00	192,00	192,00
— Ireland (£ Irl)	22,609	22,277	19,688	18,139	18,139	18,137
— United Kingdom (£)	16,862	16,506	13,947	12,826	12,826	12,698
— Italy (Lit)	44 636	43 966	38 776	37 066	37 066	37 006
— Greece (Dr)	4 660,21	4 542,09	3 820,28	4 087,64	4 087,64	3 980,35
(b) Seed harvested in Spain and processed:						
— in Spain (Pta)	178,89	178,89	178,89	270,63	270,63	270,63
— in another Member State (Pta)	3 779,44	3 723,87	3 276,85	3 085,12	3 085,12	3 063,17
(c) Seed harvested in Portugal and processed:						
— in Portugal (Esc)	0,00	0,00	0,00	0,00	0,00	0,00
— in another Member State (Esc)	5 512,30	5 432,99	4 806,70	4 628,74	4 628,74	4 573,03

⁽¹⁾ Subject in the case of advance fixing for the 1990/91 marketing year to the adoption of prices and measures and where appropriate, the effects of the application of the system of maximum guaranteed quantities.

ANNEX II

Aids to colza and rape seed 'double zero'

(amounts per 100 kg)

	Current 4	1st period 5	2nd period 6	3rd period 7 (1)	4th period 8 (1)	5th period 9 (1)
1. Gross aids (ECU):						
— Spain	3,670	3,670	3,670	4,270	4,270	4,270
— Portugal	2,500	2,500	2,500	2,500	2,500	2,500
— Other Member States	29,144	28,769	25,806	24,000	24,000	24,000
2. Final aids:						
(a) Seed harvested and processed in:						
— Federal Republic of Germany (DM)	69,07	68,19	61,26	57,02	57,02	57,20
— Netherlands (Fl)	76,88	75,89	68,07	63,31	63,31	63,52
— BLEU (Bfrs/Lfrs)	1 407,27	1 389,17	1 246,09	1 158,89	1 158,89	1 158,89
— France (FF)	222,38	219,40	196,14	182,22	182,22	182,22
— Denmark (Dkr)	260,26	256,91	230,45	214,32	214,32	214,32
— Ireland (£ Irl)	24,751	24,419	21,830	20,281	20,281	20,279
— United Kingdom (£)	18,623	18,267	15,708	14,601	14,601	14,473
— Italy (Lit)	48 886	48 216	43 026	41 406	41 406	41 346
— Greece (Dr)	5 140,15	5 022,03	4 300,22	4 611,42	4 611,42	4 504,13
(b) Seed harvested in Spain and processed:						
— in Spain (Pta)	561,13	561,13	561,13	652,87	652,87	652,87
— in another Member State (Pta)	4 161,68	4 106,11	3 659,09	3 467,36	3 467,36	3 445,41
(c) Seed harvested in Portugal and processed:						
— in Portugal (Esc)	499,40	499,40	499,40	512,33	512,33	512,33
— in another Member State (Esc)	6 011,71	5 932,39	5 306,10	5 141,07	5 141,07	5 085,36

(1) Subject in the case of advance fixing for the 1990/91 marketing year to the adoption of prices and measures and where appropriate, the effects of the application of the system of maximum guaranteed quantities.

ANNEX III

Aids to sunflower seed

(amounts per 100 kg)

	Current 4	1st period 5	2nd period 6	3rd period 7	4th period 8 (1)
1. Gross aids (ECU):					
— Spain	6,890	6,890	6,890	6,890	8,620
— Portugal	0,000	0,000	0,000	0,000	0,000
— Other Member States	35,727	35,553	35,309	32,358	26,750
2. Final aids:					
(a) Seed harvested and processed in (2):					
— Federal Republic of Germany (DM)	84,63	84,23	83,65	76,77	63,61
— Netherlands (Fl)	94,24	93,78	93,14	85,36	70,56
— BLEU (Bfrs/Lfrs)	1 725,15	1 716,75	1 704,96	1 562,47	1 291,68
— France (FF)	272,92	271,51	269,60	246,43	202,70
— Denmark (Dkr)	319,04	317,49	315,31	288,96	238,88
— Ireland (£ Irl)	30,376	30,219	30,006	27,427	22,561
— United Kingdom (£)	23,129	22,937	22,703	20,136	15,896
— Italy (Lit)	60 031	59 712	59 284	54 115	46 111
— Greece (Dr)	6 372,66	6 297,35	6 204,50	5 480,99	5 075,24
(b) Seed harvested in Spain and processed:					
— in Spain (Pta)	1 053,45	1 053,45	1 053,45	1 053,45	1 317,96
— in another Member State (Pta)	4 472,16	4 446,88	4 407,98	3 956,71	3 371,45
(c) Seed harvested in Portugal and processed:					
— in Portugal (Esc)	0,00	0,00	0,00	0,00	0,00
— in Spain (Esc)	7 935,43	7 896,52	7 833,29	7 187,60	6 276,29
— in another Member State (Esc)	7 761,99	7 723,93	7 662,08	7 030,50	6 139,11
3. Compensatory aids:					
— in Spain (Pta)	4 443,90	4 418,63	4 379,73	3 928,46	3 341,14
4. Special aid:					
— in Portugal (Esc)	7 761,99	7 723,93	7 662,08	7 030,50	6 139,11

(1) Subject in the case of advance fixing for the 1990/91 marketing year to the adoption of prices and measures and where appropriate, the effects of the application of the system of maximum guaranteed quantities.

(2) For seed harvested in the Community as constituted at 31 December 1985 and processed in Spain, the amounts shown in 2 (a) to be multiplied by 1,0223450.

ANNEX IV

Exchange rate of the ecu to be used for converting final aids into the currency of the processing country when the latter is a country other than the country of production

(value of ECU 1)

	Current 4	1st period 5	2nd period 6	3rd period 7	4th period 8	5th period 9
DM	2,042600	2,038450	2,034570	2,031020	2,031020	2,021610
Fl	2,300270	2,296450	2,292620	2,288800	2,288800	2,277740
Bfrs/Lfrs	42,261700	42,250200	42,232900	42,219400	42,219400	42,122200
FF	6,865780	6,863100	6,859920	6,856370	6,856370	6,844080
Dkr	7,799440	7,806720	7,812030	7,814780	7,814780	7,820660
£Irl	0,762461	0,762589	0,763170	0,763512	0,763512	0,766361
£	0,743860	0,746653	0,749488	0,752075	0,752075	0,760202
Lit	1 502,11	1 503,80	1 505,50	1 507,48	1 507,48	1 512,77
Dr	198,73200	201,59400	204,25600	206,58300	206,58300	212,77000
Esc	181,15100	181,89400	182,80000	183,80200	183,80200	186,82900
Pta	129,82600	130,22600	130,60300	130,98200	130,98200	132,10100

COMMISSION REGULATION (EEC) No 976/90
of 18 April 1990
abolishing the countervailing charge on tomatoes originating in the Canary Islands

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the Act of Accession of Spain and Portugal,

Having regard to Council Regulation (EEC) No 1035/72 of 18 May 1972 on the common organization of the market in fruit and vegetables⁽¹⁾, as last amended by Regulation (EEC) No 1119/89⁽²⁾, and in particular the second subparagraph of Article 27(2) thereof,

Whereas Commission Regulation (EEC) No 912/90⁽³⁾ introduced a countervailing charge on tomatoes originating in the Canary Islands;

Whereas the present trend of prices for these products on the representative markets referred to in Commission Regulation (EEC) No 2118/74⁽⁴⁾, as last amended by Regulation (EEC) No 3811/85⁽⁵⁾, recorded or calculated

in accordance with the provisions of Article 5 of that Regulation, indicates that the application of the first subparagraph of Article 26(1) of Regulation (EEC) No 1035/72 would result in the countervailing charge being fixed at zero; whereas the conditions specified in the second indent of Article 26(1) of Regulation (EEC) No 1035/72 are therefore fulfilled and the countervailing charge on imports of these products originating in the Canary Islands can be abolished,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 912/90 is hereby repealed.

Article 2

This Regulation shall enter into force on 19 April 1990.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 April 1990.

For the Commission

Ray MAC SHARRY

Member of the Commission

⁽¹⁾ OJ No L 118, 20. 5. 1972, p. 1.

⁽²⁾ OJ No L 118, 29. 4. 1989, p. 12.

⁽³⁾ OJ No L 93, 10. 4. 1990, p. 38.

⁽⁴⁾ OJ No L 220, 10. 8. 1974, p. 20.

⁽⁵⁾ OJ No L 368, 31. 12. 1985, p. 1.

II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 23 March 1990

authorizing France 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 French text is authentic)

(90/176/Euratom, EEC)

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⁽¹⁾, 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⁽²⁾ 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⁽³⁾, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC⁽⁴⁾, 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 France is unable to make a precise calculation of the VAT own resources base for two categories of transactions listed in Annex F to the Sixth Directive; whereas such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on France's total VAT resources base; whereas France should therefore be authorized not to take these transactions into account for the calculation of the VAT base;

Whereas France is able to make a calculation using approximate estimates for six 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,

⁽¹⁾ OJ No L 155, 7. 6. 1989, p. 9.

⁽²⁾ OJ No L 336, 27. 12. 1977, p. 8.

⁽³⁾ OJ No L 145, 13. 6. 1977, p. 1.

⁽⁴⁾ OJ No L 208, 3. 9. 1984, p. 58.

HAS ADOPTED THIS DECISION:

Article 1

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

1. Supply of services by means of agricultural machinery for individual or associated agricultural undertakings (Annex F, point 3);
2. Transactions carried out by blind persons or workshops for the blind provided these exemptions do not give rise to significant distortion of competition (Annex F, point 7);
3. The supply of goods and services to official bodies responsible for the construction, setting out and maintenance of cemeteries, graves and monuments commemorating war dead (Annex F, point 8).

Article 2

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

of transactions referred to in Annex F to the Sixth Directive:

1. Admission to sporting events (Annex F, point 1);
2. Services supplied by members of certain professions (Annex F, ex point 2);
3. The supply of water by public authorities (Annex F, point 12);
4. Passenger transport (Annex F, ex point 17);
5. Supplies of recuperable material and fresh industrial waste (Annex F, point 20);
6. Transactions concerning gold other than gold for industrial use (Annex F, point 26).

Article 3

This Decision is addressed to the French Republic.

Done at Brussels, 23 March 1990.

For the Commission

Peter SCHMIDHUBER

Member of the Commission

COMMISSION DECISION

of 23 March 1990

authorizing Belgium 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 Dutch and French texts are authentic)

(90/177/Euratom, EEC)

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⁽¹⁾, 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⁽²⁾ 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⁽³⁾, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC⁽⁴⁾, 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 Belgium is unable to make a precise calculation of the VAT own resources base for two categories of transactions listed in Annexes E and F to the Sixth Directive; whereas such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Belgium's total VAT resources base; whereas Belgium should therefore be authorized not to take these transactions into account for the calculation of the VAT base;

Whereas Belgium is able to make a calculation using approximate estimates for six categories of transactions listed in Annexes E and 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, Belgium is authorized, in accordance with the first indent of Article 6 (3) of Council Regulation (EEC, Euratom) No 1553/89, not to take into account the following categories of transactions referred to in Annexes E and F to the Sixth Directive:

1. Transactions referred to in Article 13 (A) (1) (f) of the Sixth Directive other than those of groups of a medical or paramedical nature (Annex E, ex point 3);
2. Services supplied by authors, artists, performers, in so far as these are not services specified in Annex B to the Second Council Directive 67/228/EEC⁽⁵⁾;
 - services rendered to conference organizers by lecturers,
 - services rendered to show and concert organizers, to publishers of records and other sound recording media and to makers of films and other image-recording media by actors, conductors, musicians and other artists in the context of theatrical, choreographical, cinematographical or musical productions or circus, music-hall or artistic cabaret performances, and
 - services rendered to organizers of sporting competitions or events by persons taking part in these competitions or events (Annex F, ex point 2).

⁽¹⁾ OJ No L 155, 7. 6. 1989, p. 9.⁽²⁾ OJ No L 336, 27. 12. 1977, p. 8.⁽³⁾ OJ No L 145, 13. 6. 1977, p. 1.⁽⁴⁾ OJ No L 208, 3. 9. 1984, p. 58.⁽⁵⁾ OJ No 71, 14. 4. 1967, p. 1303/67.

Article 2

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

1. The services of travel agents referred to in Article 26 of the Sixth Directive, and those of travel agents acting in the name and on account of the traveller, for journeys outside the Community (Annex E, point 15);
2. Services supplied by lawyers, notaries and bailiffs (for all activities), in so far as these are not services specified in Annex B to the Second Directive 67/228/EEC (Annex F, ex point 2);

3. Treatment of animals by veterinary surgeons (Annex F, point 9);
4. Supplies of land described in Article 4 (3) of the Sixth Directive (Annex F, ex point 16).

Article 3

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 23 March 1990.

For the Commission

Peter SCHMIDHUBER

Member of the Commission

COMMISSION DECISION

of 23 March 1990

authorizing Luxembourg 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 French text is authentic)

(90/178/Euratom, EEC)

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⁽¹⁾, 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⁽²⁾ 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⁽³⁾, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC⁽⁴⁾, 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 Luxembourg is unable to make a precise calculation of the VAT own resources base for four categories of transactions listed in Annex E and F to the Sixth Directive; whereas such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Luxembourg's total VAT

resources base; whereas Luxembourg should therefore be authorized not to take these transactions into account for the calculation of the VAT base;

Whereas Luxembourg is able to make a calculation using approximate estimates for three 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, Luxembourg is authorized not to take into account the following categories of transactions referred to in Annexes E and F to the Sixth Directive:

1. Transactions referred to in Article 13 (A) (1) (f) of the Sixth Directive other than those of groups of a medical or paramedical nature (Annex E, point 3);
2. Services supplied by travel agencies acting on behalf and for the account of the traveller, for journeys outside the Community (Annex E, ex point 15);
3. Admission to sporting events (Annex F, point 1);
4. Management of credit and credit guarantees by a person or body other than the one which granted the credit (Annex F, point 13).

Article 2

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

(¹) OJ No L 155, 7. 6. 1989, p. 9.
 (²) OJ No L 336, 27. 12. 1977, p. 8.
 (³) OJ No L 145, 13. 6. 1977, p. 1.
 (⁴) OJ No L 208, 3. 9. 1984, p. 58.

1. Telecommunications services supplied by public postal services and supplies of goods incidental thereto (Annex F, point 5);
2. The supply of water by public authorities (Annex F, point 12);
3. The domestic parts of international transport operations (Annex F, ex point 17).

Article 3

This Decision is addressed to the Grand Duchy of Luxembourg.

Done at Brussels, 23 March 1990.

For the Commission

Peter SCHMIDHUBER

Member of the Commission

COMMISSION DECISION

of 23 March 1990

authorizing the Federal Republic of Germany to use statistics for years earlier than the last year but one and not to take into account certain categories of transactions or to use certain approximate estimates for the calculation of the VAT own resources base

(Only the German text is authentic)

(90/179/Euratom, EEC)

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⁽¹⁾, 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⁽²⁾ 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⁽³⁾, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC⁽⁴⁾, 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, for the purposes of the breakdown of transactions by statistical category, Germany is unable to use definitive figures from the national accounts for the last year but one before the financial year for which the VAT resources base has to be calculated; whereas Germany should therefore be authorized to use figures taken from the national accounts for years earlier than the last year but one;

Whereas Germany is unable to make a precise calculation of the VAT own resources base for three categories of

transactions listed in Annexes E and F to the Sixth Directive; whereas such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Germany's total VAT resources base; whereas Germany should therefore be authorized not to take these transactions into account for the calculation of the VAT base;

Whereas Germany is able to make a calculation using approximate estimates for tax not collected because of the graduated tax relief granted under Article 24 (2) of the Sixth Directive and four categories of transactions listed in Annexes E and 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

In order to perform breakdown by rate referred to in Article 4 (4) of Council Regulation (EEC, Euratom) No 1553/89 Germany is hereby authorized from 1 January 1989 to use figures obtained from the national accounts for the last year but two or the last year but three before the financial year for which the VAT resources base has to be calculated.

Article 2

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

1. The services of travel agents acting in the name and on account of the traveller for journeys outside the Community (Annex E, ex point 15);
2. Transactions carried out by blind persons or workshops for the blind (Annex F, point 7);

⁽¹⁾ OJ No L 155, 7. 6. 1989, p. 9.

⁽²⁾ OJ No L 336, 27. 12. 1977, p. 8.

⁽³⁾ OJ No L 145, 13. 6. 1977, p. 1.

⁽⁴⁾ OJ No L 208, 3. 9. 1984, p. 58.

3. Management of credit and credit guarantees by a person or body other than the one which granted the credits (Annex F, point 13);

Article 3

For the purpose of calculating the VAT own resources base from 1 January 1989, Germany is authorized to use approximate estimates to calculate the tax not collected because of the graduated tax relief granted under Article 24 (2) of the Sixth Directive and for certain categories of transactions referred to in Annexes E and F to the Sixth Directive :

1. Graduated tax relief for small undertakings ;
2. Supplies of dental prostheses and the provision of services relating thereto by dental technicians and supplies of dental prostheses by dentists when these prostheses are made by dentists themselves (Annex E, ex point 2) ;
3. Telecommunications services and supplies of goods incidental thereto supplies by public postal services, excluding the supply and maintenance of secondary

telephone installations by the Federal Post Office (Annex F, ex point 5) ;

4. The safekeeping and management of securities (Annex F, ex point 15) ;
5. Supplies of those buildings and land described in Article 4 (3) of the Sixth Directive (land with new buildings and building land) (Annex F, ex point 16).

Article 4

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 23 March 1990.

For the Commission

Peter SCHMIDHUBER

Member of the Commission

COMMISSION DECISION

of 23 March 1990

authorizing the Netherlands 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 Dutch text is authentic)

(90/180/Euratom, EEC)

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⁽¹⁾, 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⁽²⁾ 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⁽³⁾, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC⁽⁴⁾, 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 the Netherlands is unable to make a precise calculation of the VAT own resources base for two categories of transactions listed in Annex F to the Sixth Directive; whereas such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on the Netherlands' total VAT resources base; whereas the Netherlands should therefore be authorized not to take these transactions into account for the calculation of the VAT base;

Whereas the Netherlands is able to make a calculation using approximate estimates for six categories of transac-

tions 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, the Netherlands is authorized not to take into account the following categories of transactions referred to in Annex F to the Sixth Directive:

1. Services supplied by authors, artists, performers, lawyers and other members of the professions, other than the medical and paramedical professions, in so far as these are not services specified in Annex B to the Second Council Directive 67/228/EEC⁽⁵⁾. Services supplied by writers, composers, journalists and press photographers (Annex F, ex point 2);
2. Transactions carried out by blind persons or workshops for the blind, provided these exemptions do not give rise to significant distortion of competition (Annex F, point 7).

Article 2

For the purpose of calculating the VAT own resources base from 1 January 1989, the Netherlands 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 supplied by notaries and bailiffs (Annex F, ex point 2);
2. Services supplied by undertakers and cremation services, together with the supply of goods related thereto (Annex F, point 6);

⁽¹⁾ OJ No L 155, 7. 6. 1989, p. 9.

⁽²⁾ OJ No L 336, 27. 12. 1977, p. 8.

⁽³⁾ OJ No L 145, 13. 6. 1977, p. 1.

⁽⁴⁾ OJ No L 208, 3. 9. 1984, p. 58.

⁽⁵⁾ OJ No 71, 14. 4. 1967, p. 1303/67.

3. Treatment of animals by veterinary surgeons (Annex F, point 9);
4. Services of exports in connection with insurance claim assessments (Annex F, point 11);
5. The transport by ferry-boat of passengers and goods accompanying passengers (Annex F, ex point 17);
6. The services of travel agents referred to in Article 26 of the Sixth Directive, and those of travel agents acting in the name and on account of the traveller for journeys within the Community (Annex F, point 27).

Article 3

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 23 March 1990.

For the Commission

Peter SCHMIDHUBER

Member of the Commission

COMMISSION DECISION

of 23 March 1990

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

(Only the Italian text is authentic)

(90/181/Euratom, EEC)

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⁽¹⁾, 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⁽²⁾ 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⁽³⁾, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC⁽⁴⁾, 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 a precise calculation of the base is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Italy's total VAT resources base; whereas Italy is able to make a calculation using approximate estimates for two categories of transactions listed in Annexes E and 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, Italy is authorized to use approximate estimates in respect of the following categories of transactions referred to in Annexes E and F to the Sixth Directive:

1. Transactions referred to in Article 13 (B) (g) of the Sixth Directive: Transfer of buildings or parts thereof and the land on which they stand, other than those referred to in Article 4 (3) (a), when they are carried out by taxable persons entitled to a deduction of input tax on the building concerned (Annex E, ex point 11);
2. Services provided by undertakers and cremation services and supplies of goods related to such services (Annex F, point 6).

Article 2

This Decision is addressed to the Italian Republic.

Done at Brussels, 23 March 1990.

For the Commission

Peter SCHMIDHUBER

Member of the Commission

⁽¹⁾ OJ No L 155, 7. 6. 1989, p. 9.

⁽²⁾ OJ No L 336, 27. 12. 1977, p. 8.

⁽³⁾ OJ No L 145, 13. 6. 1977, p. 1.

⁽⁴⁾ OJ No L 208, 3. 9. 1984, p. 58.

COMMISSION DECISION

of 23 March 1990

authorizing the United Kingdom 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)

(90/182/Euratom, EEC)

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⁽¹⁾, 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⁽²⁾ 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⁽³⁾, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC⁽⁴⁾, 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 the United Kingdom is unable to make a precise calculation of the VAT own resources base for one category of transactions listed in Annex E to the Sixth Directive; whereas such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on the United Kingdom's total VAT resources base; whereas the United Kingdom should

therefore be authorized not to take these transactions into account for the calculation of the VAT base;

Whereas the United Kingdom is able to make a calculation using approximate estimates for two 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, the United Kingdom is authorized not to take into account the following category of transactions referred to in Annex E to the Sixth Directive: transactions referred to in Article 13 (A) (1) (p) of the Sixth Directive: the supply of transport services of a commercial nature by duly authorized bodies for sick or injured persons in vehicles specially designed for the purpose (Annex E, ex point 6).

Article 2

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

1. Transactions of hospitals not covered by Article 13 (A) (1) (b) (Annex F, point 10);
2. Goods for the fuelling and provisioning of pleasure boats and aircraft for private use proceeding outside the national territory (Annex F, points 21 and 22).

⁽¹⁾ OJ No L 155, 7. 6. 1989, p. 9.

⁽²⁾ OJ No L 336, 27. 12. 1977, p. 8.

⁽³⁾ OJ No L 145, 13. 6. 1977, p. 1.

⁽⁴⁾ OJ No L 208, 3. 9. 1984, p. 58.

Article 3

This Decision is addressed to the United Kingdom.

Done at Brussels, 23 March 1990.

For the Commission

Peter SCHMIDHUBER

Member of the Commission

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)

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⁽¹⁾, 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⁽²⁾ 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⁽³⁾, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC⁽⁴⁾, 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 Ireland is unable to make a precise calculation of the VAT own resources base for two categories of transactions listed in Annexes E and F to the Sixth Directive; whereas such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Ireland's total VAT resources base; whereas Ireland should therefore be authorized not to take these transactions into account for the calculation of the VAT base;

Whereas Ireland is able to make a calculation using approximate estimates for six 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, 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);
2. Supplies referred to in Article 15, point 12, of the Sixth Directive (Annex E, point 14).

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. Supply of greyhounds (Annex F, ex point 4);
3. Services supplied by undertakers and cremation services, together with goods related thereto (Annex F, point 6);
4. Treatment of animals by veterinary surgeons (Annex F, point 9);
5. The services of travel agents referred to in Article 26 of the Sixth Directive and those of travel agents acting in the name and on account of the traveller, for journeys within the Community (Annex F, point 27).

⁽¹⁾ OJ No L 155, 7. 6. 1989, p. 9.

⁽²⁾ OJ No L 336, 27. 12. 1977, p. 8.

⁽³⁾ OJ No L 145, 13. 6. 1977, p. 1.

⁽⁴⁾ OJ No L 208, 3. 9. 1984, p. 58.

Article 3

This Decision is addressed to Ireland.

Done at Brussels, 23 March 1990.

For the Commission

Peter SCHMIDHUBER

Member of the Commission

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)

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⁽¹⁾, 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⁽²⁾ 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⁽³⁾, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC⁽⁴⁾, 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 Denmark is unable to make a precise calculation of the VAT own resources base for two categories of transactions listed in Annex F to the Sixth Directive; whereas such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Denmark's total VAT resources base; whereas

Denmark should therefore be authorized not to take these transactions into account for the calculation of the VAT base;

Whereas Denmark is able to make a calculation using approximate estimates for two 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, Denmark is authorized not to take into account the following categories of transactions referred to in Annex F to the Sixth Directive:

1. Services supplied by authors, artists and performers (Annex F, ex point 2);
2. Management of credit and credit guarantees by a person or body other than the one which granted the credit (Annex F, point 13).

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);
2. Transactions relating to the safekeeping and management of shares (Annex F, ex point 15);

(¹) OJ No L 155, 7. 6. 1989, p. 9.

(²) OJ No L 336, 27. 12. 1977, p. 8.

(³) OJ No L 145, 13. 6. 1977, p. 1.

(⁴) OJ No L 208, 3. 9. 1984, p. 58.

Article 3

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 23 March 1990.

For the Commission
Peter SCHMIDHUBER
Member of the Commission

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)

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⁽¹⁾, 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⁽²⁾ 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⁽³⁾, hereinafter called 'the Sixth Directive', as last amended by Directive 84/386/EEC⁽⁴⁾, 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⁽⁵⁾ 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 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);
2. Treatment of animals by veterinary surgeons (Annex F, point 9);
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).

⁽¹⁾ OJ No L 155, 7. 6. 1989, p. 9.⁽²⁾ OJ No L 336, 27. 12. 1977, p. 8.⁽³⁾ OJ No L 145, 13. 6. 1977, p. 1.⁽⁴⁾ OJ No L 208, 3. 9. 1984, p. 58.⁽⁵⁾ OJ No L 291, 19. 11. 1979, p. 164.

Article 2

This Decision is addressed to the Hellenic Republic.

Done at Brussels, 23 March 1990.

For the Commission
Peter SCHMIDHUBER
Member of the Commission
