# COMMISSION DECISION

of 3 July 1987

**determining the amount of VAT own resources payable by the Federal Republic of Germany for 1985 in respect of transactions covered by the 20th Council Directive 85/361/EEC on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax : derogations in connection with the special aids granted to certain farmers to compensate for the dismantlement of monetary compensatory amounts applying to certain agricultural products**

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

(87/394/EEC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to the 20th Council Directive 85/361/EEC of 16 July 1985 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax : derogations in connection with the special aids granted to certain farmers to compensate for the dismantlement of monetary compensatory amounts applying to certain agricultural products [1], and in particular Article 5 thereof,

Whereas the Directive authorizes the Federal Republic of Grmany to use value added tax to grant a special aid to farmers provided that own resources accruing from VAT are not affected,

Whereas, for the 1985 finaancial year, the net VAT revenue to be taken into account under Article 6 of 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 conributions from Member States by the Communities' own resources [2], as last amended by Reglation (ECSC, EEC, Euratom) No 3735/85 [3] should be increased by DM 2 598 million ;

Whereas, the average weighted rate referred to in the said Article is 12,4897 % for 1985 but may be changed again ;

Whereas the VAT own resources rate for 1985 is 1 % ;

Whereas the Advisory Committee on Own Resources has been consulted,

HAS ADOPTED THIS DECISION :

*Article 1*

VAT own resources payable by the Federal Republic of Germany for 1985, according to Article 5 of Directive 85/361/EEC, amount to DM 208 million.

*Article 2*

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 3 July 1987.

*For the Commission*

Henning CHRISTOPHERSEN

*Vice-President*

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[1] OJ No L 192, 24. 7. 1985, p. 18.
[2] OJ No L 336, 27. 12. 1977, p. 8.
[3] OJ No L 356, 31. 12. 1985, p. 1.