COMMISSION DECISION

of 20 January 1988

concerning authorizations granted to Ireland amending Decision 84/277/Euratom, ECSC, EEC concerning the calculation of value added tax

(Only the English text is authentic)

(88/168/ECSC, EEC, Euratom)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

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

Having regard to the Treaty establishing the European Coal and Steel Community,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Decision 85/257/EEC, Euratom of 7 May 1985, on the Communities' system of own resources [1],

Having regard to 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], as last amended by Regulation ECSC, EEC, Euratom No 3735/85 [3], and in particular the first subparagraph of Article 9 (3), the second subparagraph of Article 11 (1) and Article 13 (2) thereof,

Whereas for 1980 to 1985 the Commission adopted under Article 13 (2) of Regulation (EEC, Euratom, ECSC) No 2892/77 Decisions 81/368/Euratom, ECSC, EEC [4], 82/758/ECSC, EEC, Euratom [5], 83/143/EEC, Euratom, ECSC [6] and 84/277/Euratom, ECSC, EEC [7];

Whereas from 1986 Ireland has chosen to calculate its VAT own resources base using the revenue method; whereas authorization under Article 5 (3) (b) of Regulation (EEC, Euratom, ECSC) No 2892/77 to apply a correcting factor to the information contained in the returns referred to in Article 22 (4) of the Sixth Council Directive 77/388/EEC [8] is therefore no longer of any relevance;

Whereas from 1 July 1986 Ireland has exempted the transactions referred to in Article 13 (A) (1) (e) (Annex E2) of the Sixth VAT Directive as regards services supplied by dental technicians in their professional capacity; whereas an authorization not to take these transactions into account is therefore no longer required;

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

1. Article 1 of Decision 84/277/Euratom, ECSC, EEC is hereby repealed with effect from 1 January 1986.

2. Article 2 (1) of Decision 84/277/Euratom, ECSC, EEC is hereby repealed with effect from 1 July 1986.

Article 2

This Decision is addressed to Ireland.

Done at Brussels, 20 January 1988.

For the Commission

Henning CHRISTOPHERSEN

Vice-President

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[1] OJ No L 128, 14. 5. 1985, p. 15.
[2] OJ No L 336, 27. 12. 1977, p. 8.
[3] OJ No L 356, 31. 12. 1985, p. 1.
[4] OJ No L 145, 3. 6. 1981, p. 15.
[5] OJ No L 320, 17. 11. 1982, p. 16.
[6] OJ No L 96, 15. 4. 1983, p. 48.
[7] OJ No L 135, 22. 5. 1984, p. 21.
[8] OJ No L 145, 13. 6. 1977, p. 1.