COMMISSION DECISION

of 26 July 1988

determining the amount of VAT own resources payable by the Federal Republic of Germany for 1986 in respect of transactions covered by 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 aid granted to certain farmers to compensate for the dismantlement of monetary compensatory amounts applying to certain agricultural products

(Only the German text is authentic)

(88/481/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 aid 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 Germany 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 1986 financial 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 contributions from Member States by the Communities own resources [2], as last amended by Regulation (EEC) No 3735/85 [3] should be increased by DM 2 563 million;

Whereas, the average weighted rate referred to in the said Article is 12,5905 % for 1986 but may be changed again;

Whereas the rate of VAT own resources payable by the Federal Republic of Germany for 1986 is 1,3370 %;

Whereas the Advisory Committee on Own Resources has been consulted,

HAS ADOPTED THIS REGULATION:

Article 1

VAT own resources payable by the Federal Republic of Germany for 1986, according to Article 5 of Directive 85/361/EEC, amount to DM 272,16 million.

Article 2

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 26 July 1988.

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.