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►**B**

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)

(OJ L 99, 19.4.1990, p. 37)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Commission Decision 94/75/EC, Euratom of 1 February 1994	L 36	13	8.2.1994
►**M2**	Commission Implementing Decision 2012/814/EU, Euratom of 19 December 2012	L 352	56	21.12.2012
►**M3**	Commission Implementing Decision (EU, Euratom) 2018/1886 of 30 November 2018	L 308	45	4.12.2018

▼B

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▼M2

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▼B

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).

▼M1

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▼M3

Article 2a

For the purposes of calculating the VAT own resources base from 20 December 2012 to 31 December 2022, Denmark is authorised not to take into account the transactions referred to in Point 2 of Part B of Annex X to Council Directive 2006/112/EC ([1]) insofar as they apply to services supplied by authors, artists and performers.

▼B

Article 3

This Decision is addressed to the Kingdom of Denmark.

([1]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).