II

(Acts whose publication is not obligatory)

COMMISSION

COMMISSION DECISION

of 22 July 1993

defining taxes linked to production and imports for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonization of the compilation of gross national product at market prices

(93/454/EEC, Euratom)

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 Directive 89/130/EEC, Euratom, of 13 February 1989 on the harmonization of the compilation of gross national product at market prices [1], and in particular Article 1 thereof,

Whereas for the purpose of the definition of gross national product at market prices (GNPmp) pursuant to Article 1 of Directive 89/130/EEC, Euratom, it is necessary to clarify the definition of taxes linked to production and imports as used for the purpose of the European system of integrated economic accounts;

Whereas the measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 6 of Directive 89/130/EEC, Euratom,

HAS ADOPTED THIS DECISION:

Article 1

For the purpose of the implementation of Article 1 of Directive 89/130/EEC, Euratom, the precisions concerning the definition of taxes linked to production and imports shall be as defined in the Annex hereto.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 22 July 1993.

For the Commission
Henning CHRISTOPHERSEN
Vice-President

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[1] OJ No L 49, 21. 2. 1989, p. 26.

ANNEX

For the purpose of the implementation of Article 1 of Directive 89/130/EEC, Euratom, the following points aim to clarify Article 2 of this Directive regarding the definitions of VAT on products (R 21) and taxes linked to imports excluding VAT (R 29).

Value-added tax, when paid by households to general government and institutions of the European Communities, is recorded under 'VAT on products' (R 21).

Taxes linked to imports excluding VAT, when paid by households to general government and institutions of the European Communities, are recorded under 'Taxes linked to imports excluding VAT' (R 29).