COMMISSION DECISION

of 1 February 1994

amending Decision 90/180/Euratom, EEC authorizing the Netherlands 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 Dutch text is authentic)

(94/73/EC, Euratom)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

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

Having regard to Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax [1] and, in particular, Article 13 thereof,

Whereas, pursuant to Article 28 (3) of the Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonization of the laws of the Member States relating to turnover taxes — Common system of value added tax: uniform basis of assessment [2], hereinafter called 'the Sixth Directive', the Member States may continue to exempt or tax certain transactions; whereas these transactions must be taken into account for the determination of the VAT resources base;

Whereas, in the case of the Netherlands, the Commission, on the basis of Regulation (EEC, Euratom) No 1553/89, adopted Decision 90/180/Euratom, EEC [3] authorizing the Netherlands, with effect from 1989, not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base;

Whereas, since 1 January 1991, the Netherlands has taxed the services supplied by notaries and bailiffs referred to in point 2 of Annex F to the sixth VAT Directive; whereas the authorization granted in this connection should be discontinued with effect from that date;

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

Article 2 (1) of Decision 90/180/Euratom, EEC is hereby repealed in respect of transactions conducted with effect from 1 January 1991.

Article 2

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 1 February 1994.

For the Commission

Peter SCHMIDHUBER

Member of the Commission

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[1] OJ No L 155, 7. 6. 1989, p. 9.
[2] OJ No L 145, 13. 6. 1977, p. 1.
[3] OJ No L 99, 19. 4. 1990, p. 30.