# COMMISSION DECISION

## of 29 November 1995

## amending Decision 92/164/EEC, Euratom authorizing Portugal to use statistics for years earlier than the last year but one and not to take into account certain categories of transactions or to use certain approximate estimates for the calculation of the VAT own resources base

**(Only the Portuguese text is authentic)**

(95/530/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, under 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 own resources base;

Whereas with effect from 1 January 1990 the possibility afforded Member States of continuing to tax or exempt certain transactions listed in Annexes E and F to the Sixth Directive was terminated by virtue of Article 1, point 1, first paragraph, and point 2 (a) of Council Directive 89/465/EEC (3); whereas, consequently, the authorizations granted in this connection by the Commission for the purposes of determining the VAT own resources base should also be discontinued;

Whereas, in the case of Portugal, the Commission, on the basis of Regulation (EEC, Euratom) No 1553/89, adopted Decision 92/164/Euratom, EEC (4) authorizing Portugal to use statistics for years earlier than the last year but one for the 1989 and 1990 financial years and, 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, for the purposes of the breakdown by rate provided for in Article 4 (4) of Regulation (EEC, Euratom) No 1553/89, Portugal is still unable to use the national accounts relating to the last year but one before the financial year for which the VAT resources base is to be calculated since only the national accounts relating to 1986 are sufficiently detailed to allow calculation of the weighted average rate; whereas Portugal should therefore be authorized to use the national accounts relating to 1986 to calculate the weighted average rate for the 1991 financial year;

Whereas Portugal began taxing the transactions referred to in point 3 of Annex F to the Sixth VAT Directive on 1 January 1991; whereas the authorization granted in respect of such transactions 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*

For the purposes of the breakdown by rate referred to in Article 4 (4) of Council Regulation (EEC, Euratom) No 1553/89, Portugal is hereby authorized to use figures obtained from the national accounts relating to 1986 for the 1991 financial year for which the VAT resources base has to be calculated.

*Article 2*

Article 3 (1) of Decision 92/164/Euratom, EEC is hereby repealed in respect of transactions conducted with effect from 1 January 1991.

(1) OJ No L 155, 7. 6. 1989, p. 9.
(2) OJ No L 145, 13. 6. 1977, p. 1.
(3) OJ No L 226, 3. 8. 1989, p. 21.
(4) OJ No L 73, 19. 3. 1992, p. 23.

*Article 3*

This Decision is addressed to the Portuguese Republic.

Done at Brussels, 29 November 1995.

*For the Commission*
Erkki LIIKANEN
*Member of the Commission*