COMMISSION DECISION

of 6 February 1996

amending Decision 92/164/EEC, Euratom authorizing Portugal to use statistics for years earlier than the last year but one for the calculation of the VAT own resources base

(Only the Portuguese text is authentic)

(96/159/Euratom, EC)

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, in the case of Portugal, the Commission, on the basis of Regulation (EEC, Euratom) No 1553/89, adopted Decision 92/164/Euratom, EEC [2], authorizing Portugal to use statistics for years earlier than the last year but one for the 1989 and 1990 financial years;

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 1989 are sufficiently detailed to allow calculation of the weighted average rate; whereas Portugal should therefore be authorized to use the national accounts relating to 1989 to calculate the weighted average rate for the 1992 and 1993 financial years;

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 1989 for the 1992 and 1993 financial years for which the VAT resources base has to be calculated.

Article 2

This Decision is addressed to the Portuguese Republic.

Done at Brussels, 6 February 1996.

For the Commission

Erkki LIIKANEN

Member of the Commission

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[1] OJ No L 155, 7. 6. 1989, p. 9.
[2] OJ No L 73, 19. 3. 1992, p. 23.