COMMISSION DECISION

of 7 February 1996

amending Decision 92/164/Euratom, EEC authorizing Portugal 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 Portuguese text is authentic)

(96/165/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 difinitive 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 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 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, 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 7 January 1993, Portugal has taxed the transactions referred to in point 9 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Article 3 (3) of Decision 92/164/Euratom, EEC is hereby repealed in respect of transactions conducted with effect from 7 January 1993.

Article 2

This Decision is addressed to the Portuguese Republic.

Done at Brussels, 7 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 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.