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►**B**

COMMISSION DECISION

of 11 September 1996

authorizing Finland 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 Finnish text is authentic)

(96/566/Euratom, EC)

(OJ L 247, 28.9.1996, p. 43)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Commission Implementing Decision (EU, Euratom) 2018/1885 of 30 November 2018	L 308	43	4.12.2018

▼B

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Article 1

For the purpose of calculating the VAT own resources base from 1 January 1995, Finland is authorized, in accordance with the first indent of Article 6 (3) of Council Regulation (EEC, Euratom) No 1553/89, not to take into account the following category of transactions referred to in Annex F to the sixth Directive:

1. services supplied by authors, artists, performers, in so far as these are not services specified in Annex B to the Council Directive 67/228/EEC ([1]) (Annex F, former point 2); except for copyrights and royalties.

2. transactions carried out by blind persons or workshops for the blind provided these exemptions do not give rise to significant distortion of competition. (Annex F, former point 7).

Article 2

For the purpose of calculating the VAT own resources base from 1 January 1995, Finland is authorized to use approximate estimates in respect of the following categories of transactions referred to in Annex F to the sixth Directive:

1. services supplied by authors, artists and performers, in so far as these are not services specified in Annex B to Council Directive 67/228/EEC (Annex F, former point 2); for copyrights and royalties;

2. supplies of land described in Article 4 (3) of the sixth Directive (Annex F, former point 16);

3. passenger transport (Annex F, former point 17).

▼M1

Article 2a

By way of derogation from Article 2(1) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2018 to 31 December 2020, Finland is authorised to use 0,0002 % of the intermediate base in respect of transactions referred to in point 2 of Part B of Annex X to Council Directive 2006/112/EC ([2]).

([1]) OJ No 71, 14. 4. 1967, p. 1303/67.

([2]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

▼M1

Article 2b

By way of derogation from Article 2(2) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2018 to 31 December 2020, Finland is authorised to use 0,53 % of the intermediate base in respect of transactions referred to in point 9 of Part B of Annex X to Directive 2006/112/EC.

Article 2c

By way of derogation from Article 2(3) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2018 to 31 December 2020, Finland is authorised to use 0,11 % of the intermediate base in respect of transactions referred to in point 10 of Part B of Annex X to Directive 2006/112/EC.

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Article 3

This Decision is addressed to the Republic of Finland.