COMMISSION DECISION

of 17 July 1997

amending Decision 96/501/Euratom, EC, 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)

(97/558/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, in the case of Portugal, the Commission on the basis of Regulation (EEC, Euratom) No 1553/89 adopted Decision 96/501/Euratom, EC [2] authorizing Portugal to use statistics for years earlier than the last year but one for the 1994, 1995 and 1996 financial years;

Whereas, for the purposes of the breakdown by rate provided for in Article 4 (4) of Regulation (Euratom, EEC) No 1553/89 is still unable to use national accounts relating to the last year but one before the financial year for which VAT own resources base is to be calculated since only the national accounts for 1994 are sufficiently detailed to enable the weighted average rate to be calculated for the financial year 1997;

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 1994 for the 1997 financial year for which the VAT own resources base has to be calculated.

Article 2

This Decision is addressed to the Portuguese Republic.

Done at Brussels, 17 July 1997.

For the Commission

Erkki LIIKANEN

Member of the Commission

[1] OJ No L 155, 7. 6. 1989, p. 9.
[2] OJ No L 204, 14. 8. 1996, p. 17.