

COMMISSION DECISION**of 26 November 2010****authorising Portugal to use data relating to years earlier than the last year but one in order to calculate the VAT own resources base***(notified under document C(2010) 8209)***(Only the Portuguese text is authentic)***(2010/720/EU, Euratom)*

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

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 the second subparagraph of Article 4(4) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

- (1) Portugal has requested authorisation from the Commission to use national accounts for years earlier than the last year but one in order to calculate the VAT own resources base for the financial year 2009.
- (2) For the purposes of the breakdown of transactions by statistical category provided for in Article 4(4) of Regulation (EEC, Euratom) No 1553/89, Portugal is unable to use national accounts relating to the last year but one before the financial year for which VAT resources base is

to be calculated, since only the national accounts relating to 2006 are sufficiently detailed to enable the weighted average rate to be calculated for the financial year 2009. Portugal should therefore be authorised to use national accounts relating to 2006 in order to calculate the weighted average rate for the financial year 2009,

HAS ADOPTED THIS DECISION:

Article 1

For the purposes of the breakdown of transactions by statistical category, Portugal is authorised to use data taken from the national accounts relating to 2006 in order to calculate the VAT own resources base for the financial year 2009.

Article 2

This Decision is addressed to the Portuguese Republic.

Done at Brussels, 26 November 2010.

For the Commission

Janusz LEWANDOWSKI

Member of the Commission

⁽¹⁾ OJ L 155, 7.6.1989, p. 9.