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COMMISSION DECISION

of 21 November 2005

authorising the Republic of Lithuania to use certain approximate estimates for the calculation of the VAT own resources base

(notified under document number C(2005) 4429)

(Only the Lithuanian text is authentic)

(2005/819/EC, Euratom)

(OJ L 305, 24.11.2005, p. 40)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Commission Implementing Decision 2014/846/EU of 26 November 2014	L 343	37	28.11.2014

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(2005/819/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:

(1) Under Article 28(3) of Sixth Council Directive 77/388/EEC of 17 May 1977 on the harmonisation 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; these transactions must be taken into account for the determination of the VAT resources base.

(2) For the application of the provisions in Article 28(3) of the sixth Directive, paragraph 1 of Section 8 (Taxation) of Annex IX to the Act of Accession of the Republic of Lithuania to the European Communities [3] authorises the Republic of Lithuania to exempt certain transactions listed in Annex F to the sixth Directive.

(3) The Republic of Lithuania is unable to make a precise calculation of the VAT own resources base for certain categories of transactions listed in Annex F to the sixth Directive; such a calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on the Republic of Lithuania's total VAT resources base; the Republic of Lithuania should therefore pursuant to Article 6(3) of Regulation (EEC, Euratom) No 1553/89 be authorised to calculate the VAT base using approximate estimates.

[1] OJ L 155, 7.6.1989, p. 9. Regulation as amended by Regulation (EC) No 807/2003 (OJ L 122, 16.5.2003, p. 36).
[2] OJ L 145, 13.6.1977, p. 1. Directive as last amended by Directive 2004/66/EC (OJ L 168, 1.5.2004, p. 35).
[3] OJ L 236, 23.9.2003, p. 842.

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(4) 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 purpose of calculating the VAT own resources base from 1 May 2004, the Republic of Lithuania is authorized, in accordance with the second indent of Article 6(3) of Regulation (EEC, Euratom) No 1553/89, to use approximate estimates in respect of the domestic leg of international passenger transport (Annex F, point 17 to the sixth Directive).

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Article 1a

By way of derogation from Article 1 of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, Lithuania is authorised to use 0,10 % of the intermediate base in respect of transactions referred to in point 10 of Annex X, Part B, (passenger transport) to Council Directive 2006/112/EC ([1]).

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Article 2

This Decision is addressed to the Republic of Lithuania.

([1]) 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).