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COMMISSION DECISION

of 21 November 2005

authorising the Slovak Republic to use statistics for years earlier than the last year but one and to use certain approximate estimates for the calculation of the VAT own resources base

(notified under document number C(2005) 4430)

(Only the Slovakian text is authentic)

(2005/820/EC, Euratom)

(OJ L 305, 24.11.2005, p. 41)

Amended by:

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(2005/820/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 7 (Taxation) of Annex XIV to the Act of Accession of the Slovak Republic to the European Communities [3], authorises the Slovak Republic to exempt certain transactions listed in Annex F to the sixth Directive.

(3) The Slovak Republic is unable to make a precise calculation of the VAT own resources base for certain categories of transactions listed in Annex F, point 17, to the sixth Directive; such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on the Slovak Republic's total VAT resources base; the Slovak Republic is able to make a calculation using approximate estimates for this category of transactions listed in Annex F to the sixth Directive; the Slovak republic should therefore be authorized to calculate the VAT base using approximate estimates in accordance with the second indent of Article 6(3) of Regulation (EEC, Euratom) No 1553/89.

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[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. 920.

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(4) For the purposes of the breakdown of transactions by statistical category provided for in Article 4(4) of Regulation (EEC, Euratom) No 1553/89, the Slovak Republic is unable to use the national accounts relating to the last year but one before the financial year for which VAT resources base is to be calculated; the Slovak Republic should therefore be authorised to use national accounts for years earlier than the last year but one.

(5) 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 Regulation (EEC, Euratom) No 1553/89, the Slovak Republic is hereby authorized to use figures obtained from the national accounts relating to 2001 for the 2004 financial year for which the VAT resources base has to be calculated.

Article 2

For the purpose of calculating the VAT own resources base from 1 May 2004, the Slovak Republic is authorised, 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 following category of transactions referred to in Annex F to the sixth Directive:

1. Passenger transport (Annex F, point 17).

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Article 2a

By way of derogation from Article 2 of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, Slovakia is authorised to use 0,16 % 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 3

This Decision is addressed to the Slovak Republic.

([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).