# COMMISSION IMPLEMENTING DECISION

## of 19 December 2012

## authorising Denmark to use certain approximate estimates for the calculation of the VAT own resources base

*(notified under document C(2012) 9551)*

**(Only the Danish text is authentic)**

(2012/818/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 Article 13 thereof,

Whereas:

(1) Under Article 370 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax [2], Member States which, at 1 January 1978, taxed the transactions listed in Annex X, Part A, may continue to tax those transactions; these transactions must be taken into account for the determination of the VAT resources base.

(2) Under Article 371 of Directive 2006/112/EC, Member States which, at 1 January 1978, exempted the transactions listed in Annex X, Part B, may continue to exempt those transactions, in accordance with the conditions applying in the Member State concerned on that date; these transactions must be taken into account for the determination of the VAT resources base.

(3) Denmark has requested authorisation from the Commission to use certain approximate estimates for the calculation of the VAT own resources base since it is unable to make the precise calculation of the VAT own resources base for transactions referred to in point 2 of Part A and point 10 of Part B of Annex X to Directive 2006/112/EC. Such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Denmark's total VAT own resources base. Denmark is able to make a calculation using approximate estimates for these categories of transactions. Denmark should therefore be authorised to calculate the VAT own resource base using approximate estimates in accordance with the second indent of Article 6(3) of Regulation (EEC, Euratom) No 1553/89.

(4) For reasons of transparency and legal certainty it is appropriate to limit the applicability of the authorisation in time.

(5) The measures provided for in this Decision are in accordance with the opinion of the Advisory Committee on Own Resources,

HAS ADOPTED THIS DECISION:

*Article 1*

For the purpose of calculating the VAT own resources base from 1 January 2012, Denmark is authorised to use approximate estimates in respect of the following categories of transactions referred to in Annex X to Directive 2006/112/EC:

(1) Activities of public radio and television bodies other than those of a commercial nature (Part A, point 2);

(2) Transport of passengers (Part B, point 10).

*Article 2*

This Decision shall apply from 1 January 2012 to 31 December 2016.

*Article 3*

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 19 December 2012.

*For the Commission*

Janusz LEWANDOWSKI

*Member of the Commission*

[1] OJ L 155, 7.6.1989, p. 9.
[2] OJ L 347, 11.12.2006, p. 1.