COMMISSION IMPLEMENTING DECISION

of 19 December 2012

repealing Decision 90/182/Euratom, EEC authorising the United Kingdom not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base

(notified under document C(2012) 9556)

(Only the English text is authentic)

(2012/819/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 371 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, 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.

(2) In the case of the United Kingdom, the Commission, on the basis of Regulation (EEC, Euratom) No 1553/89, adopted Decision 90/182/Euratom, EEC ([3]) authorising the United Kingdom, with effect from 1 January 1989, not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base.

(3) The Commission invited the United Kingdom to verify whether those authorisations granted to the United Kingdom with no explicit limitation in time, were still needed and to confirm this to the Commission; the United Kingdom confirmed that the authorisation to use approximate estimates in respect of the transactions mentioned in point 7 of Annex X, Part B of Directive 2006/112/EC was no longer needed due to the changes in the methodology.

(4) For the sake of clarity and transparency of Union rules, provisions that have become obsolete or have ceased to have effect should be repealed.

(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

Decision 90/182/Euratom, EEC is hereby repealed.

Article 2

This Decision is addressed to the United Kingdom of Great Britain and Northern Ireland.

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.
([3]) OJ L 99, 19.4.1990, p. 33.