COMMISSION IMPLEMENTING DECISION

of 26 November 2014

amending Decision 90/177/Euratom, EEC authorizing Belgium 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(2014) 8921)

(Only the Dutch and French texts are authentic)

(2014/840/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 indent of Article 6(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

(1) Under Article 371 of Council Directive 2006/112/EC ([2]), Belgium may continue to exempt the transactions referred to in Annex X, Part B to that Directive, if it exempted those transactions at 1 January 1978; those transactions must be taken into account for the determination of the VAT own resources base.

(2) In its response of 29 April 2014 to the letter of 14 February 2014 of the Commission regarding the simplification of VAT own resources inspections ([3]), Belgium requested authorisation from the Commission to use a fixed percentage of the intermediate base for the calculation of the VAT own resources base for transactions referred to in point 9 of Annex X, Part B to Directive 2006/112/EC for the financial years 2014 to 2020. Belgium has shown that the historical percentage has remained stable over time. Belgium should therefore be authorised to calculate the VAT own resources base using a fixed percentage in accordance with the letter sent by the Commission.

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

(4) It is therefore appropriate to amend Commission Decision 90/177/Euratom, EEC ([4]) accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Decision 90/177/Euratom, EEC the following Article 2a is inserted:

'Article 2a

By way of derogation from Article 2(4) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, Belgium is authorised to use 0,21 % of the intermediate base in respect of transactions referred to in point 9 of Annex X, Part B, (buildings and building land) to Council Directive 2006/112/EC (*).

(*) 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).'

([1]) OJ L 155, 7.6.1989, p. 9.
([2]) 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).
([3]) Ares(2014)370476.
([4]) Commission Decision 90/177/Euratom, EEC of 23 March 1990 authorizing Belgium not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 99, 19.4.1990, p. 24).

Article 2

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 26 November 2014.

For the Commission
Kristalina GEORGIEVA
Vice-President