COMMISSION IMPLEMENTING DECISION

of 26 November 2014

amending Implementing Decision 2013/747/EU, Euratom authorising the United Kingdom to use certain approximate estimates for the calculation of the VAT own resources base

(notified under document C(2014) 8924)

(Only the English text is authentic)

(2014/843/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]), the United Kingdom 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 22 April to the letter of 4 February 2014 of the Commission regarding the simplification of VAT own resources inspections ([3]), the United Kingdom requested authorisation from the Commission to use fixed percentages of the intermediate base for the calculation of the VAT own resources base for transactions referred to in points 7 and 9 of Annex X, Part B to Directive 2006/112/EC for the financial years 2014 to 2020. The United Kingdom has shown that the historical percentage has remained stable over time. The United Kingdom should therefore be authorised to calculate the VAT own resources base using fixed percentages 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 Implementing Decision 2013/747/EU, Euratom ([4]) accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Implementing Decision 2013/747/EU, Euratom is amended as follows:

(1) Article 1 is replaced by the following:

'Article 1

For the purpose of calculating the VAT own resources base from 1 January to 31 December 2013, the United Kingdom is authorised to use approximate estimates in respect of the following categories of transactions referred to in Annex X, Part B to Directive 2006/112/EC:

The supply of building land (point (9)).';

([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)261136.
([4]) Commission Implementing Decision 2013/747/EU, Euratom of 10 December 2013 authorising the United Kingdom to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 333, 12.12.2013, p. 79).

(2) after Article 1 the following Articles 1a and 1b are inserted:

'*Article 1a*

For the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, the United Kingdom is authorised to use 0,01 % of the intermediate base in respect of transactions referred to in point 7 of Annex X, Part B, (hospitals) to Directive 2006/112/EC.

Article 1b

For the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, the United Kingdom is authorised to use 0,004 % of the intermediate base in respect of transactions referred to in point 9 of Annex X, Part B, (buildings and building land) to Directive 2006/112/EC.';

(3) Article 2 is deleted.

Article 2

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

Done at Brussels, 26 November 2014.

For the Commission
Kristalina GEORGIEVA
Vice-President