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►**B**

COMMISSION IMPLEMENTING DECISION

of 26 November 2014

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

(notified under document C(2014) 8925)

(Only the English and Maltese texts are authentic)

(2014/844/EU, Euratom)

(OJ L 343, 28.11.2014, p. 33)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Commission Implementing Decision (EU, Euratom) 2017/2224 of 30 November 2017	L 318	37	2.12.2017

Corrected by:

►**C1** Corrigendum, OJ L 354, 11.12.2014, p. 89 (2014/844/EU, Euratom)

▼B

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Article 1

For the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, Malta is authorised to use 0,40 % of the intermediate base in respect of transactions referred to in point 8 of Annex X, Part B, (supply of water) to Directive 2006/112/EC.

Article 2

For the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, Malta is authorised to use 1,06 % of the intermediate base in respect of transactions referred to in point 10 of Annex X, Part B, (passenger transport) to Directive 2006/112/EC.

▼M1

Article 2a

For the purpose of calculating the VAT own resources base from 1 January 2017 to 31 December 2021, Malta is authorised to use approximate estimates in respect of transactions referred to in point 9 of Part B of Annex X to Directive 2006/112/EC (new buildings and building land).

▼B

Article 3

This Decision is addressed to the Republic of Malta.