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)

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,

Whereas:

(1) Under Article 387 of Council Directive 2006/112/EC ([2]), Malta may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the transactions referred to in points 8 and 10 of Annex X, Part B to that Directive, for as long as the same exemption is applied in any of the Member States which were members of the Community on 30 April 2004; 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 4 February 2014 of the Commission regarding the simplification of VAT own resources inspections ([3]), Malta has 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 8 and 10 of Annex X, Part B to Directive 2006/112/EC for the financial years 2014 to 2020. Malta has shown that the historical percentage has remained stable over time. Malta 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,

HAS ADOPTED THIS DECISION:

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.

([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)261226.

Article 3

This Decision is addressed to the Republic of Malta.

Done at Brussels, 26 November 2014.

For the Commission
Kristalina GEORGIEVA
Vice-President