COMMISSION IMPLEMENTING DECISION

of 26 November 2014

amending Decision 96/565/EC, Euratom authorizing Sweden 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) 8933)

(Only the Swedish text is authentic)

(2014/851/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 380 of Council Directive 2006/112/EC ([2]), Sweden 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 1, 9 and 10 of Annex X, Part B of that Directive, for as long as the same exemptions are applied in any of the Member States which were members of the Community on 31 December 1994; those transactions must be taken into account for the determination of the VAT own resources base.

(2) In its response of 30 April 2014 to the letter of 14 February 2014 of the Commission regarding the simplification of VAT own resources inspections ([3]), Sweden 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 1, 9 and 10 of Annex X, Part B to Directive 2006/112/EC for the financial years 2014 to 2020. Sweden has shown that the historical percentage has remained stable over time. Sweden 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 Decision 96/565/Euratom,EC ([4]) accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Decision 96/565/EC, Euratom the following Articles 2a, 2b and 2c are inserted:

'Article 2a

By way of derogation from Article 2(1) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, Sweden is authorised to use 0,02 % of the intermediate base in respect of transactions referred to in point 1 of Annex X, Part B, (admission to sporting events) 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)371039.
([4]) Commission Decision 96/565/EC, Euratom of 11 September 1996 authorizing Sweden 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 247, 28.9.1996, p. 41).

Article 2b

By way of derogation from Article 2(3) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, Sweden is authorised to use 0,15 % 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.

Article 2c

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, Sweden is authorised to use 0,45 % 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.

(*) 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).'

Article 2

This Decision is addressed to the Kingdom of Sweden.

Done at Brussels, 26 November 2014.

For the Commission
Kristalina GEORGIEVA
Vice-President