COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2015/2189

of 25 November 2015

authorising Spain not to take into account certain categories of transactions for the calculation of the VAT own resources base

(notified under document C(2015) 8179)

(Only the Spanish text is authentic)

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 first indent of Article 6(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

(1) Under Article 376 of Council Directive 2006/112/EC ([2]), Spain may continue to exempt the supply of services performed by authors, listed in point (2) of Annex X, Part B, and the transactions listed in points (11) and (12) of Annex X, Part B, in accordance with the conditions applying in that Member State on 1 January 1993; those transactions must be taken into account for the determination of the VAT own resources base.

(2) Spain has requested an authorisation not to take into account services supplied by authors since it is unable to make the precise calculation of the VAT own resources base for transactions referred to in point (2) of part B of Annex X, to Directive 2006/112/EC. Such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Spain's total VAT own resources base. Spain should therefore be authorised not to take into account the services supplied by authors.

(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 2015 to 31 December 2019, Spain is authorised not to take into account the transactions referred to in point (2) of Annex X, Part B, (authors) to Directive 2006/112/EC.

Article 2

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, 25 November 2015.

For the Commission
Kristalina GEORGIEVA
Vice-President

([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).