COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2015/2190

of 25 November 2015

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

(notified under document C(2015) 8187)

(Only the Italian 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 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]), Member States which, at 1 January 1978, exempted the transactions listed in Part B of Annex X to that Directive, may continue to exempt those transactions, in accordance with the conditions applying in the Member State concerned on that date; those transactions must be taken into account for the determination of the VAT own resources base.

(2) By virtue of Article 371 of Directive 2006/112/EC, Italy may continue to exempt transactions listed in point (10) of part B of Annex X to that Directive.

(3) Italy has requested an authorisation to use certain approximate estimates for the calculation of the VAT own resources base since it is unable to make the precise calculation for transactions referred to in point (10) 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 Italy's total VAT own resources base. Italy is able to make a calculation using approximate estimates for this category of transactions. Italy should therefore be authorised to calculate the VAT own resources base using approximate estimates.

(4) 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, Italy is authorised to use approximate estimates in respect of the transactions referred to in point (10) of Part B of Annex X 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).

Article 2

This Decision is addressed to the Italian Republic.

Done at Brussels, 25 November 2015.

For the Commission
Kristalina GEORGIEVA
Vice-President