COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2016/2058

of 23 November 2016

amending Implementing Decision 2011/777/EU, Euratom authorising Romania to use certain approximate estimates for the calculation of the VAT own resources base

(notified under document C(2016) 7397)

(Only the Romanian 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 390b of Council Directive 2006/112/EC ([2]), Romania may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the transactions listed in point 10 of Annex X, Part B, for as long as the same exemption is applied in any of the Member States which were members of the Community on 31 December 2006; those transactions must be taken into account for the determination of the VAT own resources base.

(2) By Commission Implementing Decision 2011/777/EU, Euratom ([3]), Romania has an authorisation to use approximate estimates for transactions referred to in point 10 of Annex X, Part B to Directive 2006/112/EC.

(3) In its letter of 13 April 2016 ([4]), Romania requested authorisation to use a fixed percentage of the intermediate base to calculate its VAT own resource base for transactions referred to in point 10 of Annex X, Part B. Romania has shown that the historical percentage has remained stable over time. Romania should therefore be authorised to calculate the VAT own resources base using a fixed percentage in accordance with the request in its letter.

(4) For reasons of transparency and legal certainty it is appropriate to limit the applicability of the authorisations in time.

(5) It is therefore appropriate to amend Implementing Decision 2011/777/EU, Euratom accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Implementing Decision 2011/777/EU, Euratom is amended as follows:

(1) the following Article 1a is inserted:

'Article 1a

By way of derogation from Article 1 of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2016 to 31 December 2020, Romania 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';

([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]) Commission Implementing Decision 2011/777/EU, Euratom of 28 November 2011 authorising Romania to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 317, 30.11.2011, p. 36).
([4]) Ares(2016)1748164.

(2) Article 2 is replaced by the following:

'Article 2

This Decision shall apply from 1 January 2011 to 31 December 2020.'.

Article 2

This Decision is addressed to Romania.

Done at Brussels, 23 November 2016.

For the Commission
Kristalina GEORGIEVA
Vice-President