COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2016/2062

of 23 November 2016

amending Implementing Decision 2012/818/EU, Euratom authorising Denmark to use certain approximate estimates for the calculation of the VAT own resources base

(notified under document C(2016) 7442)

(Only the Danish 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 370 of Council Directive 2006/112/EC ([2]), Denmark may, in accordance with the conditions applying in that Member State on 1 January 1978, continue to tax the transactions listed in Annex X, Part A. Under Article 371 of the same Directive, Denmark may, in accordance with the conditions applying in that Member State on 1 January 1978, continue to exempt the transactions listed in Annex X, Part B; those transactions must be taken into account for the determination of the VAT own resources base.

(2) By Commission Implementing Decision 2012/818/EU, Euratom ([3]), Denmark has authorisations to use approximate estimates for transactions referred to in point 2 of Annex X, Part A, and for transactions referred to in point 10 of Annex X, Part B to Directive 2006/112/EC.

(3) In its letter of 29 April 2016 ([4]), Denmark requested the extension of its authorisations for the calculation of its VAT own resources base for transactions referred to in point 2 of Annex X, Part A and point 10 of Annex X, Part B to Directive 2006/112/EC. The authorisations should be extended as requested by Denmark since the derogations remain in the national legislation.

(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 2012/818/EU, Euratom accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Implementing Decision 2012/818/EU, Euratom, Article 2 is replaced by the following:

'Article 2

This Decision shall apply from 1 January 2012 to 31 December 2021.'

([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 2012/818/EU, Euratom of 19 December 2012 authorising Denmark to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 352, 21.12.2012, p. 61).
([4]) Ares(2016)2052880.

Article 2

This Decision is addressed to the Kingdom of Denmark.

Done at Brussels, 23 November 2016.

For the Commission
Kristalina GEORGIEVA
Vice-President