COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2017/2222

of 30 November 2017

amending Decision 90/178/Euratom, EEC authorising Luxembourg 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(2017) 7857)

(Only the French 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]), Luxembourg may, in accordance with the conditions applying in that Member State on 1 January 1978, continue to exempt the transactions listed in Part B of Annex X to that Directive. In accordance with that Article, those transactions are to be taken into account for the determination of the value added tax (VAT) own resources base.

(2) By Commission Decision 90/178/Euratom, EEC ([3]), Luxembourg was authorised to use approximate estimates for transactions referred to in point 10 of Part B of Annex X to Directive 2006/112/EC regarding passenger transport.

(3) In its letters of 25 April 2017 and 7 July 2017, Luxembourg requested an authorisation from the Commission to use a fixed percentage of the intermediate base for the calculation of the VAT own resources base for transactions referred to in point 10 of Part B of Annex X to Directive 2006/112/EC regarding passenger transport. Luxembourg has shown that the percentage applied to the intermediate base has been stable for years 2010 to 2015. Authorisation to use fixed percentage would further reduce administrative burden in calculating the VAT own resources base for such transactions. Luxembourg should therefore be authorised to calculate the VAT own resources base using a fixed percentage regarding passenger transport.

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

(5) Decision 90/178/Euratom, EEC should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Decision 90/178/Euratom, EEC the following Article 2a is inserted:

'*Article 2a*

By way of derogation from Article 2(3) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2017 to 31 December 2020, Luxembourg is authorised to use 0,05 % of the intermediate base in respect of transactions referred to in point 10 of Part B of Annex X to Council 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).'

([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 Decision 90/178/Euratom, EEC of 23 March 1990 authorizing Luxembourg 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 99, 19.4.1990, p. 26).

Article 2

This Decision is addressed to the Grand Duchy of Luxembourg.

Done at Brussels, 30 November 2017.

For the Commission
Günther OETTINGER
Member of the Commission