

**COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2017/2220****of 30 November 2017****amending Decision 90/181/Euratom, EEC authorising Italy to use certain approximate estimates for the calculation of the VAT own resources base***(notified under document C(2017) 7854)***(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 <sup>(1)</sup>, 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 <sup>(2)</sup>, Italy may, in accordance with the conditions applying in that Member State on 1 January 1978, continue to tax the transactions listed in Part A 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 90/181/Euratom, EEC <sup>(3)</sup>, Italy was authorised to use approximate estimates for transactions referred to in point 3 of Part A of Annex X to Directive 2006/112/EC regarding buildings and building land.
- (3) In its letter of 4 April 2017, Italy requested the withdrawal of its authorisation for the calculation of its VAT own resources base for transactions referred to in point 3 of Part A of Annex X to Directive 2006/112/EC, as it is no longer necessary due to a change in the national legislation. After this legal change, Italy no longer taxes those transactions. Thus a negative compensation for VAT own resources purposes is no longer allowed. The authorisation should therefore be withdrawn.
- (4) Decision 90/181/Euratom, EEC should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

In the first paragraph of Article 1 of Decision 90/181/Euratom, EEC, point 1 is deleted.

<sup>(1)</sup> OJ L 155, 7.6.1989, p. 9.

<sup>(2)</sup> 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).

<sup>(3)</sup> Commission Decision 90/181/Euratom, EEC of 23 March 1990 authorizing Italy to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 99, 19.4.1990, p. 32).

*Article 2*

This Decision is addressed to the Italian Republic.

Done at Brussels, 30 November 2017.

*For the Commission*  
Günther OETTINGER  
*Member of the Commission*

---