

COMMISSION IMPLEMENTING DECISION**of 26 November 2014****amending Implementing Decision 2013/749/EU, Euratom authorising Portugal to use certain approximate estimates for the calculation of the VAT own resources base***(notified under document C(2014) 8922)***(Only the Portuguese text is authentic)**

(2014/841/EU, Euratom)

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 Article 4(4) and the second indent of Article 6(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

- (1) Under Article 377 of Council Directive 2006/112/EC ⁽²⁾, Portugal may continue to exempt the transactions referred to in point 10 of Annex X, Part B to that Directive, in accordance with the conditions applying in that Member State on 1 January 1989; those transactions must be taken into account for the determination of the VAT own resources base.
- (2) In its response of 10 April 2014 to the letter of 19 February 2014 of the Commission regarding the simplification of VAT own resources inspections ⁽³⁾, Portugal requested 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 Annex X, Part B to Directive 2006/112/EC for the financial years 2014 to 2020. Portugal has shown that the historical percentage has remained stable over time. Portugal should therefore be authorised to calculate the VAT own resources base using a fixed percentage in accordance with the letter sent by the Commission.
- (3) Portugal has requested authorisation from the Commission to use ESA 2010 National Accounts data from 2011 to calculate the weighted average rate of VAT for the financial year 2014. The latest available ESA 95 National Accounts data with the necessary level of disaggregation is from year 2010, whereas ESA 2010 National Accounts data with the necessary disaggregation will be available from year 2011 by the time Portugal has to submit its statement of the VAT own resources base for the financial year 2014. Portugal should therefore be authorised to use ESA 2010 National Accounts data from year 2011 for the purpose of calculating the weighted average rate of VAT for financial year 2014.
- (4) Under Article 10(2) of Regulation (EU) No 549/2013 of the European Parliament and of the Council ⁽⁴⁾ (ESA 2010), Member States may, for the purpose of determination of the VAT-based own resource, use data based on the ESA 2010 while Council Decision 2007/436/EC, Euratom ⁽⁵⁾ remains in force, where the required detailed ESA 95 data are not available.
- (5) For reasons of transparency and legal certainty it is appropriate to limit the applicability of the authorisation in time.
- (6) It is therefore appropriate to amend Commission Implementing Decision 2013/749/EU, Euratom ⁽⁶⁾ accordingly,

⁽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⁾ Ares(2014)405079.⁽⁴⁾ Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1).⁽⁵⁾ Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17).⁽⁶⁾ Commission Implementing Decision 2013/749/EU, Euratom of 10 December 2013 authorising Portugal to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 333, 12.12.2013, p. 81).

HAS ADOPTED THIS DECISION:

Article 1

Implementing Decision 2013/749/EU, Euratom is amended as follows:

(1) the title is replaced by the following:

‘Commission Implementing Decision 2013/749/EU, Euratom of 10 December 2013 authorising Portugal to use certain approximate estimates and to use statistics for years earlier than the last year but one for the calculation of the VAT own resources base’;

(2) Article 1 is replaced by the following:

‘Article 1

For the purpose of calculating the VAT own resources base from 1 January to 31 December 2013, Portugal is authorised to use approximate estimates in respect of the following categories of transactions referred to in Annex X, Part B to Directive 2006/112/EC:

Transport of passengers (point (10)).’;

(3) the following Article 1a is inserted:

‘Article 1a

For the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, Portugal is authorised to use 0,03 % 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.’;

(4) Article 2 is replaced by the following:

‘Article 2

For the purposes of the breakdown of transactions by statistical category, Portugal is authorised to use data taken from the ESA 2010 national accounts relating to 2011 in order to calculate the VAT own resources base for the financial year 2014.’

Article 2

This Decision is addressed to the Portuguese Republic.

Done at Brussels, 26 November 2014.

For the Commission
Kristalina GEORGIEVA
Vice-President
