

COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2017/2224**of 30 November 2017****amending Implementing Decision 2014/844/EU, Euratom authorising Malta to use certain approximate estimates for the calculation of the VAT own resources base***(notified under document C(2017) 7861)***(Only the English and Maltese texts are 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 387 of Council Directive 2006/112/EC ⁽²⁾, Malta may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the transactions referred to in point 9 of Part B of Annex X to that Directive, for as long as the same exemption is applied in any of the Member States which were members of the Community on 30 April 2004. 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 Implementing Decision 2014/844/EU, Euratom ⁽³⁾, Malta was authorised to use fixed percentages of the intermediate base for the calculation of the VAT own resources base for transactions referred to in points 8 and 10 of Part B of Annex X to Directive 2006/112/EC regarding public water and passenger transport.
- (3) In its letter of 25 April 2017, Malta requested an authorisation from the Commission to use certain approximate estimates for the calculation of the VAT own resources base for transactions referred to in point 9 of Part B of Annex X to Directive 2006/112/EC regarding new buildings and building land. In calculating the compensation for the supply of new buildings and building land, Malta values building land as twice the price of the new buildings. Calculating a precise value for building land would involve administrative burdens which would be unjustified in relation to the effect of the transactions in question on the total VAT resources base of Malta. Malta should therefore be authorised to calculate the VAT own resources base using approximate estimates regarding new buildings and building land.
- (4) For reasons of transparency and legal certainty it is appropriate to limit the applicability of the authorisation in time.
- (5) Implementing Decision 2014/844/EU, Euratom should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Implementing Decision 2014/844/EU, Euratom the following Article 2a is inserted:

'Article 2a

For the purpose of calculating the VAT own resources base from 1 January 2017 to 31 December 2021, Malta is authorised to use approximate estimates in respect of transactions referred to in point 9 of Part B of Annex X to Directive 2006/112/EC (new buildings and building land).'

⁽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 2014/844/EU, Euratom of 26 November 2014 authorising Malta to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 343, 28.11.2014, p. 33).

Article 2

This Decision is addressed to the Republic of Malta.

Done at Brussels, 30 November 2017.

For the Commission
Günther OETTINGER
Member of the Commission
