

COMMISSION DECISION

of 22 December 2009

authorising Spain not to take into account certain categories of transactions for the calculation of the VAT own resources base

(notified under document C(2009) 10419)

(Only the Spanish text is authentic)

(2010/6/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 6(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

- (1) Under Article 376 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽²⁾, Spain may continue to exempt certain transactions. These transactions must be taken into account for the determination of the VAT own resources.
- (2) By virtue of Article 376 of Directive 2006/112/EC, Spain may continue to exempt supplies of services performed by authors listed in point 2 of part B of Annex X to that Directive.
- (3) Spain has requested authorisation from the Commission not to take into account services supplied by authors since it is unable to make the precise calculation of the VAT own resources base for transactions referred to in point 2 of part B of Annex X, to Directive 2006/112/EC. Such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Spain's total VAT own resources base. Spain

should therefore be authorised not to take into account the services supplied by authors in accordance with the first indent of Article 6(3) of Regulation (EEC, Euratom) No 1553/89.

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

HAS ADOPTED THIS DECISION:

Article 1

For the purpose of calculating the VAT own resources base from 1 January 2009, Spain is authorised not to take into account the following category of transactions referred to in part B of Annex X to Directive 2006/112/EC:

— Services supplied by authors (point 2).

Article 2

This Decision shall apply from 1 January 2009 to 31 December 2013.

Article 3

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, 22 December 2009.

For the Commission

Algirdas ŠEMETA

Member of the Commission

⁽¹⁾ OJ L 155, 7.6.1989, p. 9.

⁽²⁾ OJ L 347, 11.12.2006, p. 1.