

COMMISSION IMPLEMENTING DECISION

of 19 December 2012

amending Decision 96/565/Euratom, EC authorising Sweden 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(2012) 9547)***(Only the Swedish text is authentic)**

(2012/816/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 13 thereof,

Whereas:

- (1) Under Article 380 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽²⁾, Sweden may continue to exempt the supply of services by authors, artists and performers, listed in point 2 of Annex X, Part B, and the transactions listed in points 1, 9 and 10 of Annex X, Part B, for as long as the same exemptions are applied in any of the Member States which were members of the Community on 31 December 1994; these transactions must be taken into account for the determination of the VAT resources base.
- (2) In the case of Sweden, the Commission, on the basis of Regulation (EEC, Euratom) No 1553/89, adopted Decision 96/565/Euratom, EC ⁽³⁾ authorising Sweden, with effect from 1 January 1995, to use certain approximate estimates for the calculation of the VAT own resources base.
- (3) Since 1 January 1997, as long as copyrights and royalties are concerned, Sweden has taxed the transactions referred to in point 2 of Annex X, Part B to Directive

2006/112/EC; the authorisation granted in this connection should be discontinued with effect from that date.

- (4) The Commission invited Sweden to verify whether those authorisations granted to Sweden with no explicit limitation in time, were still needed and to confirm this to the Commission; Sweden confirmed that authorisation to use approximate estimates for the transactions mentioned in point 2 of Annex X, Part B to Directive 2006/112/EC would not apply any longer for copyrights and royalties.
- (5) For the sake of clarity and transparency of Union rules, provisions that have become obsolete or have ceased to have effect should be repealed.
- (6) The measures provided for in this Decision are in accordance with the opinion of the Advisory Committee on Own Resources,

HAS ADOPTED THIS DECISION:

Article 1

Article 2.2 of Decision 96/565/Euratom, EC is hereby deleted.

Article 2

This Decision is addressed to the Kingdom of Sweden.

Done at Brussels, 19 December 2012.

For the Commission

Janusz LEWANDOWSKI

Member of the Commission⁽¹⁾ OJ L 155, 7.6.1989, p. 9.⁽²⁾ OJ L 347, 11.12.2006, p. 1.⁽³⁾ OJ L 247, 28.9.1996, p. 41.