

COMMISSION IMPLEMENTING DECISION

of 19 December 2012

amending Decision 90/183/Euratom, EEC authorising Ireland 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) 9570)***(Only the English text is authentic)**

(2012/823/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 370 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽²⁾, Member States which, at 1 January 1978, taxed the transactions listed in Annex X, Part A, may continue to tax those transactions; these transactions must be taken into account for the determination of the VAT resources base.
- (2) Under Article 371 of Directive 2006/112/EC, Member States which, at 1 January 1978, exempted the transactions listed in Annex X, Part B, may continue to exempt those transactions, in accordance with the conditions applying in the Member State concerned on that date; these transactions must be taken into account for the determination of the VAT resources base.
- (3) In the case of Ireland, the Commission, on the basis of Regulation (EEC, Euratom) No 1553/89, adopted Decision 90/183/Euratom, EEC ⁽³⁾ authorising Ireland, with effect from 1989, not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base.

- (4) The Commission invited Ireland to verify whether those authorisations granted to Ireland with no explicit limitation in time, were still needed and to confirm this to the Commission; Ireland confirmed that authorisation to use approximate estimates for the transactions mentioned in point 13 of Annex X, Part B to Directive 2006/112/EC had been replaced by the introduction of the margin scheme and was no longer needed.
- (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clarity and transparency of Union rules, provisions that have become obsolete or have ceased to have effect should be repealed.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 point 5 of Decision 90/183/Euratom, EEC is hereby deleted.

Article 2

This Decision is addressed to Ireland.

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 99, 19.4.1990, p. 35.