

**COMMISSION IMPLEMENTING DECISION****of 26 November 2014****amending Decision 90/176/Euratom, EEC authorizing France 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(2014) 8928)***(Only the French text is authentic)**

(2014/847/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 <sup>(1)</sup>, and in particular the second indent of Article 6(3) thereof,

Whereas:

- (1) Under Article 371 of Council Directive 2006/112/EC <sup>(2)</sup>, France may continue to exempt the transactions referred to in Annex X, Part B to that Directive, if it exempted those transactions at 1 January 1978; those transactions must be taken into account for the determination of the VAT own resources base.
- (2) In its response of 30 April 2014 to the letter of 26 February 2014 of the Commission regarding the simplification of VAT own resources inspections <sup>(3)</sup>, France requested an authorisation from the Commission to use fixed percentages of the intermediate base for the calculation of the VAT own resources base for transactions referred to in points 2 and 10 of Annex X, Part B to Directive 2006/112/EC for the financial years 2014 to 2020. France has shown that the historical percentage has remained stable over time. France should therefore be authorised to calculate the VAT own resources base using fixed percentages in accordance with the letter sent by the Commission.
- (3) For reasons of transparency and legal certainty it is appropriate to limit the applicability of the authorisation in time.
- (4) It is therefore appropriate to amend Commission Decision 90/176/Euratom EEC <sup>(4)</sup> accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

In Decision 90/176/Euratom, EEC the following Articles 2a and 2b are inserted:

*'Article 2a*

By way of derogation from Article 2(2) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, France is authorised to use 0,004 % of the intermediate base in respect of transactions referred to in point 2 of Annex X, Part B, (liberal professions) to Council Directive 2006/112/EC <sup>(\*)</sup>.

<sup>(1)</sup> OJ L 155, 7.6.1989, p. 9.

<sup>(2)</sup> 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).

<sup>(3)</sup> Ares(2014)507744.

<sup>(4)</sup> Commission Decision 90/176/Euratom EEC of 23 March 1990 authorizing France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 99, 19.4.1990, p. 22).

*Article 2b*

By way of derogation from Article 2(4) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, France is authorised to use 0,11 % 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.

(\*) 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).

*Article 2*

This Decision is addressed to the French Republic.

Done at Brussels, 26 November 2014.

*For the Commission*  
Kristalina GEORGIEVA  
*Vice-President*

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