

COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2015/2187**of 25 November 2015****amending Decision 2005/816/EC, Euratom authorising the Republic of Estonia to use certain approximate estimates for the calculation of the VAT own resources base***(notified under document C(2015) 8172)***(Only the Estonian text is 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 382 of Council Directive 2006/112/EC ⁽²⁾, Estonia may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the international transport of passengers, as referred to in point (10) 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; those transactions must be taken into account for the determination of the VAT own resources base.
- (2) By Commission Decision 2005/816/EC, Euratom ⁽³⁾, Estonia has an authorisation to use approximate estimates for transactions referred to in point (10) of Part B of Annex X to Directive 2006/112/EC.
- (3) In its response of 23 April 2015 to the letter of 14 February 2014 of the Commission regarding the simplification of VAT own resources inspections ⁽⁴⁾, Estonia requested authorisation from the Commission to use a fixed percentage of the intermediate base for the calculation of the VAT own resources base for transactions referred to in point (10) of Part B of Annex X to Directive 2006/112/EC for the financial years 2015 to 2020. Estonia has shown that the historical percentage has remained stable over time. Estonia should therefore be authorised to calculate the VAT own resources base using a fixed percentage in accordance with the letter sent by the Commission.
- (4) For reasons of transparency and legal certainty it is appropriate to limit the applicability of the authorisation in time.
- (5) It is therefore appropriate to amend Decision 2005/816/EC, Euratom accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Decision 2005/816/EC, Euratom the following Article 1a is inserted:

'Article 1a

By way of derogation from Article 1 of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2015 to 31 December 2020, the Republic of Estonia is authorised to use 0,23 % of the intermediate base in respect of transactions referred to in point (10) of Annex X, Part B, (passenger transport) to Council 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).'

⁽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 Decision 2005/816/EC, Euratom of 21 November 2005 authorising the Republic of Estonia to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 305, 24.11.2005, p. 37).

⁽⁴⁾ Ares(2015)370581.

Article 2

This Decision is addressed to the Republic of Estonia.

Done at Brussels, 25 November 2015.

For the Commission
Kristalina GEORGIEVA
Vice-President
