

**COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2017/2221****of 30 November 2017****amending Decision 2005/820/EC, Euratom authorising the Slovak Republic to use statistics for years earlier than the last year but one and to use certain approximate estimates for the calculation of the VAT own resources base***(notified under document C(2017) 7856)***(Only the Slovak 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 <sup>(1)</sup>, and in particular the second indent of Article 6(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

- (1) Under Article 390 of Council Directive 2006/112/EC <sup>(2)</sup>, Slovakia 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. In accordance with that Article those transactions are to be taken into account for the determination of the value added tax (VAT) own resources base.
- (2) By Article 2a of Commission Decision 2005/820/EC, Euratom <sup>(3)</sup>, Slovakia was authorised to use a fixed percentage of the intermediate base for transactions referred to in point 10 of Part B of Annex X to Directive 2006/112/EC regarding passenger transport.
- (3) The latest VAT own resource inspection revealed that the authorisation to use a simplified calculation method for the calculation of transactions referred to in point 10 of Part B of Annex X to Directive 2006/112/EC was based on incorrect and incomplete data. This was also confirmed by the Slovak authorities in their official observations to the inspection report. If the Commission had been in possession of correct and complete data, the authorisation to use approximate estimates for passenger transport for the period 2014 to 2020 would not have been granted to Slovakia as the result was too volatile. It is therefore appropriate to delete Article 2a of Decision 2005/820/EC, Euratom retroactively. Notwithstanding the repeal of Article 2a of Decision 2005/820/EC, Euratom, Slovakia can still use the authorisation granted under Article 2 of Decision 2005/820/EC, Euratom in respect of transactions referred to in point 10 of Part B of Annex X to Directive 2006/112/EC.
- (4) Decision 2005/820/EC, Euratom should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

Article 2a of Decision 2005/820/EC, Euratom is deleted.

*Article 2*

This Decision is addressed to the Slovak Republic.

<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> Commission Decision 2005/820/EC, Euratom of 21 November 2005 authorising the Slovak Republic to use statistics for years earlier than the last year but one and to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 305, 24.11.2005, p. 41).

*Article 3*

This Decision shall apply from 27 November 2014.

Done at Brussels, 30 November 2017.

*For the Commission*  
Günther OETTINGER  
*Member of the Commission*

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