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► **B**

► **M1** COMMISSION IMPLEMENTING DECISION

of 10 December 2013

authorising Portugal to use certain approximate estimates and to use statistics for years earlier than the last year but one for the calculation of the VAT own resources base ◀

(notified under document C(2013) 8689)

(Only the Portuguese text is authentic)

(2013/749/EU, Euratom)

(OJ L 333, 12.12.2013, p. 81)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Commission Implementing Decision 2014/841/EU, Euratom of 26 November 2014	L 343	27	28.11.2014

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authorising Portugal to use certain approximate estimates and to use statistics for years earlier than the last year but one for the calculation of the VAT own resources base

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(2013/749/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 377 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽²⁾, Portugal may continue to exempt the transactions listed in points (2), (4), (7), (9), (10) and (13) of Annex X, Part B, in accordance with the conditions applying in that Member State on 1 January 1989; these transactions must be taken into account for the determination of the VAT resources base.
- (2) Portugal has requested authorisation from the Commission to use certain approximate estimates for the calculation of the VAT own resources base since it is unable to make the precise calculation of the VAT own resources base for transactions referred to in point (10) of Annex X, Part B to Directive 2006/112/EC. Such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Portugal's total VAT own resources base. Portugal is able to make a calculation using approximate estimates for this category of transactions. Portugal should therefore be authorised to calculate the VAT own resources base using approximate estimates in accordance with the second indent of Article 6(3) of Regulation (EEC, Euratom) No 1553/89.

⁽¹⁾ OJ L 155, 7.6.1989, p. 9.

⁽²⁾ OJ L 347, 11.12.2006, p. 1.

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- (3) For reasons of transparency and legal certainty it is appropriate to limit the applicability of the authorisation in time.
- (4) The measures provided for in this Decision are in accordance with the opinion of the Advisory Committee on Own Resources,

HAS ADOPTED THIS DECISION:

▼M1*Article 1*

For the purpose of calculating the VAT own resources base from 1 January to 31 December 2013, Portugal is authorised to use approximate estimates in respect of the following categories of transactions referred to in Annex X, Part B to Directive 2006/112/EC:

Transport of passengers (point (10)).

Article 1a

For the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2020, Portugal is authorised to use 0,03 % 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.

Article 2

For the purposes of the breakdown of transactions by statistical category, Portugal is authorised to use data taken from the ESA 2010 national accounts relating to 2011 in order to calculate the VAT own resources base for the financial year 2014.

▼B*Article 3*

This Decision is addressed to the Portuguese Republic.