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*Status: Point in time view as at 28/11/2014.*

*Changes to legislation: There are currently no known outstanding effects for the Commission Decision of 22 December 2009 authorising Bulgaria 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(2009) 10413) (Only the Bulgarian text is authentic) (2010/4/EU, Euratom). (See end of Document for details)*

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Commission Decision of 22 December 2009 authorising Bulgaria 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(2009) 10413) (Only the Bulgarian text is authentic) (2010/4/EU, Euratom)

## COMMISSION DECISION

of 22 December 2009

authorising Bulgaria 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(2009) 10413)

(Only the Bulgarian text is authentic)

(2010/4/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 Article 4(4) and Article 6(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

- (1) Bulgaria has requested authorisation from the Commission to use national accounts for years earlier than the last year but one and to use approximate estimates to calculate the VAT own resources base for transactions referred to in point 10 of part B of Annex X to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax<sup>(2)</sup>.
- (2) For the purposes of the breakdown of transactions by statistical category provided for in Article 4(4) of Regulation (EEC, Euratom) No 1553/89, Bulgaria is unable to use the national accounts relating to the last year but one before the financial year for which VAT resources base is to be calculated. Bulgaria should therefore be authorised to use national accounts for years earlier than the last year but one.
- (3) Bulgaria is authorised to exempt one transaction category (international transport of passengers) as referred to in part B of Annex X to Directive 2006/112/EC based on paragraph 1 of section 6 (Taxation) in Annex VI to the Act of Accession of the Republic of Bulgaria to the European Union<sup>(3)</sup>. These transactions should be taken into account for the determination of the VAT own resources base.

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- (4) Bulgaria is unable to make a precise 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. Such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Bulgaria's total VAT resources base. Bulgaria is able to make a calculation using approximate estimates for this category of transactions. Bulgaria should therefore be authorised to calculate the VAT base using approximate estimates in accordance with the second indent of Article 6(3) of Regulation (EEC, Euratom) No 1553/89.
- (5) For reasons of transparency and legal certainty it is appropriate to limit the applicability of the authorisation in time,

HAS ADOPTED THIS DECISION:

*[<sup>F1</sup>Article 1*

In order to perform breakdown by rate referred to in Article 4(4) of Regulation (EEC, Euratom) No 1553/89, Bulgaria is authorised from 1 January 2009 to 31 December 2013 to use figures obtained from the national accounts for the last year but two or the last year but three before the financial year for which the VAT own resources base has to be calculated.

**Textual Amendments**

- F1** Substituted by [Commission Implementing Decision of 26 November 2014 amending Decision 2010/4/EU, Euratom authorising Bulgaria 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\(2014\) 8929\) \(Only the Bulgarian text is authentic\) \(2014/848/EU, Euratom\).](#)

*Article 2*

For the purpose of calculating the VAT own resources base from 1 January 2009 to 31 December 2018, Bulgaria is authorised to use approximate estimates in respect of international passenger transport as referred to in point 10 of Annex X, part B to Directive 2006/112/EC.]

**Textual Amendments**

- F1** Substituted by [Commission Implementing Decision of 26 November 2014 amending Decision 2010/4/EU, Euratom authorising Bulgaria 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\(2014\) 8929\) \(Only the Bulgarian text is authentic\) \(2014/848/EU, Euratom\).](#)

*<sup>F2</sup>Article 3*

**Textual Amendments**

- F2** Deleted by [Commission Implementing Decision of 26 November 2014 amending Decision 2010/4/EU, Euratom authorising Bulgaria to use statistics for years earlier than the last year but one, and to](#)

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use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2014) 8929) (Only the Bulgarian text is authentic) (2014/848/EU, Euratom).

*Article 4*

This Decision is addressed to the Republic of Bulgaria.

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- (1) OJ L 155, 7.6.1989, p. 9.
- (2) OJ L 347, 11.12.2006, p. 1.
- (3) OJ L 157, 21.6.2005, p. 289.

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