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COMMISSION DECISION

of 22 December 2009

authorising Ireland to use certain approximate estimates for the calculation of the VAT own resources base

(notified under document C(2009) 10418)

(Only the English text is authentic)

(2010/5/EU, Euratom)

(OJ L 3, 7.1.2010, p. 19)

Amended by:

► **M1**

Commission Implementing Decision of 26 November 2014

Official Journal

| No | page | date |
|-------|------|------------|
| L 343 | 44 | 28.11.2014 |

**COMMISSION DECISION****of 22 December 2009****authorising Ireland to use certain approximate estimates for the calculation of the VAT own resources base***(notified under document C(2009) 10418)***(Only the English text is authentic)**

(2010/5/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 6(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

- (1) Under Article 371 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽²⁾, certain Member States may continue to exempt certain transactions. These transactions must be taken into account for the determination of the VAT own resources base.
- (2) By virtue of Article 371 of Directive 2006/112/EC, Ireland may continue to exempt transactions listed in point 10 of Part B of Annex X to that Directive.
- (3) Ireland 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 Part B of Annex X to the VAT Directive. Such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Ireland's total VAT own resources base. Ireland is able to make a calculation using approximate estimates for this category of transactions. Ireland should therefore be authorised to calculate the VAT own resource 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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- (4) For reasons of transparency and legal certainty it is appropriate to limit the applicability of the authorisation in time,

HAS ADOPTED THIS DECISION:

Article 1

For the purpose of calculating the VAT own resources base from 1 January 2009, Ireland is authorised to use approximate estimates in respect of the following category of transactions referred to in part B of Annex X to Directive 2006/112/EC:

- Transport of passengers (point 10).

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Article 2

This Decision shall apply from 1 January 2009 to 31 December 2018.

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Article 3

This Decision is addressed to Ireland.