

COMMISSION IMPLEMENTING DECISION**of 26 November 2014****amending Decision 90/179/Euratom, EEC authorizing the Federal Republic of Germany to use statistics for years earlier than the last year but one and not to take into account certain categories of transactions or to use certain approximate estimates for the calculation of the VAT own resources base***(notified under document C(2014) 8931)***(Only the German text is authentic)**

(2014/849/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 the second indent of Article 6(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

- (1) Under Article 284 of Council Directive 2006/112/EC ⁽²⁾, Germany may continue to give graduated tax relief if it had exercised the option under Article 14 of Council Directive 67/228/EEC ⁽³⁾; those transactions must be taken into account for the determination of the VAT own resources base.
- (2) In its letter of 29 April 2014 ⁽⁴⁾, Germany requested to remove the authorisation related to graduated tax relief because it no longer gives graduated tax relief to small enterprises.
- (3) It is therefore appropriate to amend Commission Decision 90/179/Euratom, EEC ⁽⁵⁾ accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In the first paragraph of Article 3 of Decision 90/179/Euratom/EEC the words 'to calculate the tax not collected because of the graduated tax relief granted under Article 24(2) of the Sixth Directive and' are deleted.

Article 2

This Decision is addressed to the Federal Republic of Germany.

Done at Brussels, 26 November 2014.

For the Commission
Kristalina GEORGIEVA
Vice-President

⁽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⁾ Second Council Directive 67/228/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes — Structure and procedures for application of the common system of value added tax (OJ 71, 14.4.1967, p. 1303/67).

⁽⁴⁾ Ares(2014)1340946.

⁽⁵⁾ Commission Decision 90/179/Euratom, EEC of 23 March 1990 authorizing the Federal Republic of Germany to use statistics for years earlier than the last year but one and not to take into account certain categories of transactions or to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 99, 19.4.1990, p. 28).