

COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2016/2060**of 23 November 2016****amending Decision 90/176/Euratom, EEC authorising France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base***(notified under document C(2016) 7426)***(Only the French 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 ⁽¹⁾, and in particular the second indent of Article 6(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

- (1) Under Article 371 of Council Directive 2006/112/EC ⁽²⁾, France may, in accordance with the conditions applying in that Member State on 1 January 1978, continue to exempt the transactions listed in Annex X, Part B; those transactions must be taken into account for the determination of the VAT own resources base.
- (2) By Commission Decision 90/176/Euratom EEC ⁽³⁾, France has an authorisation to use approximate estimates for transactions referred to in point 1 of Annex X, Part B to Directive 2006/112/EC.
- (3) In its email of 27 April 2016 ⁽⁴⁾, France requested the withdrawal of its authorisation for the calculation of its VAT own resources base for transactions referred to in point 1 of Annex X, Part B to Directive 2006/112/EC, as it is no longer necessary due to a change in the national legislation with effect from 1 January 2015. The authorisation should be withdrawn as requested by France.
- (4) It is therefore appropriate to amend Decision 90/176/Euratom, EEC accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Decision 90/176/Euratom, EEC, Point 1 of Article 2 is repealed.

Article 2

This Decision is addressed to the French Republic.

Done at Brussels, 23 November 2016.

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⁾ Commission Decision 90/176/Euratom, EEC of 23 March 1990 authorising France not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 99, 19.4.1990, p. 22).

⁽⁴⁾ Ares(2016)2019351.