

Commission Implementing Decision of 28 November 2011 authorising Romania to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2011) 8627) (Only the Romanian text is authentic) (2011/777/EU, Euratom)

COMMISSION IMPLEMENTING DECISION

of 28 November 2011

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

(notified under document C(2011) 8627)

(Only the Romanian text is authentic)

(2011/777/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 13 thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

- (1) Under Article 390b of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax<sup>(2)</sup> as amended by Directive 2009/162/EU<sup>(3)</sup>, Romania may continue to exempt international transport of passengers, as referred to in point (10) of Part B of Annex X to that Directive. These transactions must be taken into account for the determination of the VAT own resources base.
- (2) Romania 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 Directive 2006/112/EC. Such calculation is likely to involve an unjustified administrative burden in relation to the effect of these transactions on Romania's total VAT own resources base. Romania is able to make a calculation using approximate estimates for this category of transactions. Romania 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.

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Decision of 28 November 2011 authorising Romania to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2011) 8627) (Only the Romanian text is authentic) (2011/777/EU, Euratom). (See end of Document for details)

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- (3) 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 2011, Romania 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)).

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

By way of derogation from Article 1 of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2016 to 31 December 2020, Romania is authorised to use 0,15 % 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]

**Textual Amendments**

- F1** Inserted by [Commission Implementing Decision \(EU, Euratom\) 2016/2058 of 23 November 2016 amending Implementing Decision 2011/777/EU, Euratom authorising Romania to use certain approximate estimates for the calculation of the VAT own resources base \(notified under document C\(2016\) 7397\)](#) (Only the Romanian text is authentic).

*[<sup>F2</sup>Article 2*

This Decision shall apply from 1 January 2011 to 31 December 2020.]

**Textual Amendments**

- F2** Substituted by [Commission Implementing Decision \(EU, Euratom\) 2016/2058 of 23 November 2016 amending Implementing Decision 2011/777/EU, Euratom authorising Romania to use certain approximate estimates for the calculation of the VAT own resources base \(notified under document C\(2016\) 7397\)](#) (Only the Romanian text is authentic).

*Article 3*

This Decision is addressed to Romania.

**Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Decision of 28 November 2011 authorising Romania to use certain approximate estimates for the calculation of the VAT own resources base (notified under document C(2011) 8627) (Only the Romanian text is authentic) (2011/777/EU, Euratom). (See end of Document for details)

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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 10, 15.1.2010, p. 14.

**Changes to legislation:**

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