

Commission Implementing Decision of 19 December 2012 amending Decision 90/177/Euratom, EEC authorising Belgium 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(2012) 9568) (Only the Dutch and French texts are authentic) (2012/821/EU, Euratom)

COMMISSION IMPLEMENTING DECISION

of 19 December 2012

amending Decision 90/177/Euratom, EEC authorising Belgium not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base

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(2012/821/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,

Whereas:

- (1) Under Article 370 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax<sup>(2)</sup>, Member States which, at 1 January 1978, taxed the transactions listed in Annex X, Part A, may continue to tax those transactions; these transactions must be taken into account for the determination of the VAT resources base.
- (2) Under Article 371 of Directive 2006/112/EC, Member States which, at 1 January 1978, exempted the transactions listed in Annex X, Part B, may continue to exempt those transactions, in accordance with the conditions applying in the Member State concerned on that date; these transactions must be taken into account for the determination of the VAT resources base.
- (3) Since 1 January 2011, Belgium has taxed the supply of land adjacent to a building sold subject to VAT (before first occupation) referred to in Article 12(1)(a) of Directive 2006/112/EC; the authorisation granted in this connection should be discontinued with effect from that date.

- (4) Since 1 January 2012, Belgium has taxed the supply of services by notaries and bailiffs; the authorisation granted in this connection should be discontinued with effect from that date.
- (5) In the case of Belgium, the Commission, on the basis of Regulation (EEC, Euratom) No 1553/89, adopted Decision 90/177/Euratom, EEC<sup>(3)</sup> authorising Belgium, with effect from 1989, not to take into account certain categories of transactions and to use certain approximate estimates for the calculation of the VAT own resources base.
- (6) The Commission invited Belgium to verify whether those authorisations granted to Belgium with no explicit limitation in time, were still needed and to confirm this to the Commission; Belgium confirmed that scope of two authorisations had to be amended.
- (7) The measures provided for in this Decision are in accordance with the opinion of the Advisory Committee on Own Resources,

HAS ADOPTED THIS DECISION:

*Article 1*

Article 2 of Decision 90/177/Euratom, EEC is amended as follows:

- (1) Point 2 is replaced by the following:
  2. Services supplied by lawyers in so far as these are not services specified in Annex B to the Second Directive 67/228/EEC (Annex F, ex point (2));
- (2) Point 4 is replaced by the following:
  4. Supplies of building land described in Article 4(3) of the Sixth Directive 77/388/EEC (Annex F, ex point (16)).

*Article 2*

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 19 December 2012.

*For the Commission*

Janusz LEWANDOWSKI

*Member of the Commission*

- (1) OJ L 155, 7.6.1989, p. 9.
- (2) OJ L 347, 11.12.2006, p. 1.
- (3) OJ L 99, 19.4.1990, p. 24.