

COMMISSION IMPLEMENTING DECISION**of 26 November 2014****amending Decision 2010/5/EU, Euratom authorising Ireland to use certain approximate estimates for the calculation of the VAT own resources base***(notified under document C(2014) 8932)***(Only the English text is authentic)**

(2014/850/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 371 of Council Directive 2006/112/EC ⁽²⁾, Ireland may continue to exempt the transactions referred to in Annex X, Part B to that Directive, if it exempted those transactions at 1 January 1978; those transactions must be taken into account for the determination of the VAT own resources base.
- (2) In its letter of 28 April 2014 ⁽³⁾, Ireland requested an extension to the authorisation from the Commission to use certain approximate estimates for the calculation of the VAT own resources base for transactions referred to in point 10 of Annex X, Part B to Directive 2006/112/EC until and including the financial year 2018. Ireland should be authorised to continue to calculate the VAT own resources base using certain approximate estimates.
- (3) For reasons of transparency and legal certainty it is appropriate to limit the applicability of the authorisation in time.
- (4) It is therefore appropriate to amend Commission Decision 2010/5/EU, Euratom ⁽⁴⁾ accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Decision 2010/5/EU, Euratom, Article 2 is replaced by the following:

'Article 2

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

⁽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⁾ Ares(2014)1328060.⁽⁴⁾ Commission Decision 2010/5/EU, Euratom of 22 December 2009 authorising Ireland to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 3, 7.1.2010, p. 19).

Article 2

This Decision is addressed to Ireland.

Done at Brussels, 26 November 2014.

For the Commission
Kristalina GEORGIEVA
Vice-President
