

**COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2016/2059****of 23 November 2016****amending Decision 90/177/Euratom, EEC authorizing 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(2016) 7398)***(Only the Dutch and French texts are 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 <sup>(1)</sup>, and in particular the second indent of Article 6(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

- (1) Under Article 370 of Council Directive 2006/112/EC <sup>(2)</sup>, Belgium may, in accordance with the conditions applying in that Member State on 1 January 1978, continue to tax the transactions listed in Annex X, Part A. Under Article 371 of the same Directive, Belgium 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 90/177/Euratom, EEC <sup>(3)</sup>, Belgium has authorisations to use approximate estimates for transactions referred to in points 1 and 4 of Annex X, Part A, and for transactions referred to in points 2 and 9 of Annex X, Part B to Directive 2006/112/EC.
- (3) In its letter of 27 April 2016 <sup>(4)</sup>, Belgium requested the withdrawal of its authorisations for the calculation of its VAT own resources base for transactions referred to in point 4 of Annex X, Part A and point 2 of Annex X, Part B to Directive 2006/112/EC, as these are no longer necessary due to changes in the national legislation with effect from 1 May and 1 January 2014 respectively. Belgium also requested new authorisations to use approximate estimates for the calculation of its VAT own resources base for transactions referred to in points 11 and 12 of Annex X, Part B to Directive 2006/112/EC, as accurate data are not available. The two former authorisations should be withdrawn and the two new authorisations granted as requested by Belgium.
- (4) In its letter of 27 April 2016 <sup>(5)</sup>, Belgium requested authorisation to use a fixed percentage of the intermediate base to calculate its VAT own resource base for transactions referred to in point 1 of Annex X, Part A. Belgium also asked to complement its fixed percentage of the intermediate base to calculate its VAT own resource base for transactions referred to in point 9 of Annex X, Part B due to the addition of a component. Belgium has shown that the historical percentages have remained stable over time. Belgium should therefore be authorised to calculate the VAT own resources base using fixed percentages in accordance with the request in its letter.
- (5) For reasons of transparency and legal certainty it is appropriate to limit the applicability of the authorisations in time.
- (6) It is therefore appropriate to amend Decision 90/177/Euratom, EEC accordingly,

<sup>(1)</sup> OJ L 155, 7.6.1989, p. 9.<sup>(2)</sup> 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).<sup>(3)</sup> Commission Decision 90/177/Euratom, EEC of 23 March 1990 authorizing 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 (OJ L 99, 19.4.1990, p. 24).<sup>(4)</sup> Ares(2016)2001157.<sup>(5)</sup> Ares(2016)2001351.

HAS ADOPTED THIS DECISION:

*Article 1*

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

(1) points 1 and 2 of Article 2 are repealed;

(2) in Article 2, the following point 5 is inserted:

'5. The supply, modification, repair, maintenance, chartering and hiring of aircraft used by State institutions, including equipment incorporated or used in such aircraft (Annex X, Part B, point 11 to Council Directive 2006/112/EC (\*))

(\*) 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) in Article 2, the following point 6 is inserted:

'6. The supply, modification, repair, maintenance, chartering and hiring of fighting ships (Annex X, Part B, point 12 to Directive 2006/112/EC);

(4) Article 2a is replaced by the following:

*'Article 2a*

By way of derogation from Article 2(4) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2014 to 31 December 2015, Belgium is authorised to use 0,21 % of the intermediate base in respect of some transactions referred to in point 9 of Annex X, Part B, (buildings and building land sold alone) to Directive 2006/112/EC, and for the purpose of calculating the VAT own resources base from 1 January 2016 to 31 December 2020, Belgium is authorised to use 0,45 % of the intermediate base in respect of transactions referred to in point 9 of Annex X, Part B, (buildings and building land) to Directive 2006/112/EC;

(5) the following Article 2b is inserted:

*'Article 2b*

For the purpose of calculating the VAT own resources base from 1 January 2016 to 31 December 2020, Belgium is authorised to use – 0,02 % of the intermediate base in respect of transactions referred to in point 1 of Annex X, Part A, (dental technicians) to Directive 2006/112/EC.'

*Article 2*

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 23 November 2016.

*For the Commission*  
Kristalina GEORGIEVA  
*Vice-President*