

**COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2017/2223****of 30 November 2017****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(2017) 7860)***(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 371 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 exempt the transactions listed in Part B of Annex X to that Directive. In accordance with that Article those transactions are to be taken into account for the determination of the value added tax (VAT) own resources base.
- (2) By Commission Decision 90/177/Euratom, EEC <sup>(3)</sup>, Belgium was authorised to use approximate estimates for transactions referred to in points 11 and 12 of Part B of Annex X to Directive 2006/112/EC regarding aircraft and warships.
- (3) The authorisations granted to Belgium for transactions referred to in points 11 and 12 of Part B of Annex X to Directive 2006/112/EC are not limited in time. For reasons of transparency and legal certainty it is appropriate to limit the applicability of those authorisations in time.
- (4) Decision 90/177/Euratom, EEC should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1*

In Article 2 of Decision 90/177/Euratom, EEC, points 5 and 6 are replaced by the following:

5. Until 31 December 2020, the supply, modification, repair, maintenance, chartering and hiring of aircraft used by State institutions, including equipment incorporated or used in such aircraft (point 11 of Part B of Annex X to Council Directive 2006/112/EC <sup>(\*)</sup>);
6. Until 31 December 2020, the supply, modification, repair, maintenance, chartering and hiring of fighting ships (point 12 of Part B of Annex X, to Directive 2006/112/EC).

<sup>(\*)</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>(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).

*Article 2*

This Decision is addressed to the Kingdom of Belgium.

Done at Brussels, 30 November 2017.

*For the Commission*  
Günther OETTINGER  
*Member of the Commission*

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