Commission Delegated Regulation (EU) 2020/2147 of 8 October 2020 supplementing Regulation (EU) 2019/516 of the European Parliament and of the Council by defining the list of issues to be addressed in every verification cycle (Text with EEA relevance)

COMMISSION DELEGATED REGULATION (EU) 2020/2147

of 8 October 2020

supplementing Regulation (EU) 2019/516 of the European Parliament and of the Council by defining the list of issues to be addressed in every verification cycle

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/516 of the European Parliament and of the Council of 19 March 2019 on the harmonisation of gross national income at market prices and repealing Council Directive 89/130/EEC, Euratom and Council Regulation (EC, Euratom) No 1287/2003 (GNI Regulation)[(1)], and in particular Article 5(2) thereof,

Whereas:

(1) Gross national income at market prices (GNI) data should be reliable, exhaustive and comparable and appropriate measures should be established for this purpose.

(2) In accordance with Article 5(1) of the GNI Regulation and in order to verify the sources, their uses and the methods used to produce GNI aggregates and their components, the Commission draws up a verification model in close cooperation with the GNI Expert Group. This model should take into account the list of issues established in the present Delegated Regulation.

(3) Based on the process of verifying GNI data, the lessons learned from the previous verification cycles and the feedback from national accounts experts from the Member States, the Commission has identified the issues to ensure the reliability, exhaustiveness and comparability of the GNI data,

HAS ADOPTED THIS REGULATION:

Article 1

The list of issues to ensure the reliability, exhaustiveness and comparability of the GNI data to be addressed in every verification cycle shall include the following subjects:

— definition of geographic territory,
— principles of estimating dwelling services,
— treatment of repayments of VAT,
— measures on exhaustiveness,
— treatment of non-collected VAT.

***Changes to legislation:** There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2020/2147. (See end of Document for details)*

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 8 October 2020.

For the Commission

The President

Ursula VON DER LEYEN