Commission Implementing Decision (EU, Euratom) 2019/2004 of 28 November 2019 amending Decision 2005/872/EC, Euratom as regards the authorisation for the Czech Republic to use certain approximate estimates for the calculation of the VAT own resources base in respect of transport of passengers (notified under document C(2019) 8595) (Only the Czech text is authentic)

COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2019/2004

of 28 November 2019

amending Decision 2005/872/EC, Euratom as regards the authorisation for the Czech Republic to use certain approximate estimates for the calculation of the VAT own resources base in respect of transport of passengers

(notified under document C(2019) 8595)

(Only the Czech text is 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[(1)], and in particular the second indent of Article 6(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

(1) Under Article 381 of Council Directive 2006/112/EC[(2)], the Czech Republic may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the international transport of passengers, as referred to in point 10 of Part B of Annex X to that Directive, for as long as the same exemption is applied in any of the Member States which were members of the Community on 30 April 2004. 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 Article 1a of Commission Decision 2005/872/EC, Euratom[(3)], the Czech Republic was authorised to use a fixed percentage of the intermediate base for transactions referred to in point 10 of Part B of Annex X to Directive 2006/112/EC regarding passenger transport.

(3) The latest VAT own resource inspection revealed that the authorisation to use a simplified calculation method for the calculation of transactions referred to in point 10 of part B of Annex X to Directive 2006/112/EC was based on incorrect and incomplete data. If the Commission had been in possession of correct and complete data, the authorisation to use approximate estimates for transport of passengers for the period

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Decision (EU, Euratom) 2019/2004. (See end of Document for details)*

2015 to 2020 would not have been granted to the Czech Republic. It is therefore appropriate to delete Article 1a of Decision 2005/872/EC, Euratom retroactively.

(4) Decision 2005/872/EC, Euratom should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Article 1a of Decision 2005/872/EC, Euratom is deleted.

Article 2

This Decision is addressed to the Czech Republic.

Article 3

This Decision shall apply from 26 November 2015.

Done at Brussels, 28 November 2019.

For the Commission

Günther OETTINGER

Member of the Commission