Commission Implementing Decision (EU, Euratom) 2019/2003 of 28 November 2019 as regards the authorisation for Ireland to continue to use certain approximate estimates for the calculation of the VAT own resources base in respect of transport of passengers until the end of 2023 (notified under document C(2019) 8593) (Only the English text is authentic)

COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2019/2003

of 28 November 2019

as regards the authorisation for Ireland to continue to use certain approximate estimates for the calculation of the VAT own resources base in respect of transport of passengers until the end of 2023

(notified under document C(2019) 8593)

(Only the English 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 371 of Council Directive 2006/112/EC[(2)], Ireland may continue to exempt the transactions referred to in Part B of Annex X to that Directive if it exempted those transactions at 1 January 1978. 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 2010/5/EU, Euratom[(3)] Ireland was authorised to use approximate estimates in respect of the following category of transactions referred to in part B of Annex X to Directive 2006/112/EC: Transport of passengers (point 10), from 1 January 2009 to 31 December 2018.

(3) In its letter of 30 April 2019, Ireland requested an authorisation from the Commission to continue using certain approximate estimates for the calculation of the VAT own resources base. Ireland is unable to make the precise calculation of the VAT own resources base for transactions referred to in point 10 of Part B of Annex X to Directive 2006/112/EC in respect of transport of passengers. Such calculation is likely to involve an unjustified administrative burden in relation to the effect of those transactions on Ireland's total VAT own resources base. Ireland is able to make a calculation using

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Decision (EU, Euratom) 2019/2003. (See end of Document for details)*

approximate estimates for that category of transactions. Ireland should therefore be authorised to continue to calculate the VAT own resources base using approximate estimates in respect of transport of passengers.

(4) For reasons of transparency and legal certainty, it is appropriate to limit the applicability of the authorisation in time.

HAS ADOPTED THIS DECISION:

Article 1

For the purpose of calculating the VAT own resources base from 1 January 2019 to 31 December 2023, Ireland is authorised to use approximate estimates in respect of transport of passengers as referred to in point 10 of part B of Annex X to Directive 2006/112/EC.

Article 2

This Decision is addressed to Ireland.

Done at Brussels, 28 November 2019.

For the Commission

Günther OETTINGER

Member of the Commission