Commission Implementing Decision (EU, Euratom) 2019/2002 of 28 November 2019 as regards the authorisation for Bulgaria to continue to use certain approximate estimates for the calculation of the VAT own resources base in respect of international transport of passengers until the end of 2023 (notified under document C(2019)8590) (Only the Bulgarian text is authentic)

COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2019/2002

of 28 November 2019

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

(notified under document C(2019)8590)

(Only the Bulgarian 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 390a of Council Directive 2006/112/EC[(2)], Bulgaria 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 31 December 2006. 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 2010/4/EU, Euratom[(3)], Bulgaria was authorised to inter alia use approximate estimates in respect of international passenger transport as referred to in point 10 of part B of Annex X to Directive 2006/112/EC for the purpose of calculating the VAT own resources base from 1 January 2009 to 31 December 2018.

(3) In its letter of 4 April 2019, Bulgaria requested an authorisation from the Commission to continue using certain approximate estimates for the calculation of the VAT own resources base. Bulgaria 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 international transport of passengers. Such calculation is

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Decision (EU, Euratom) 2019/2002. (See end of Document for details)*

likely to involve an unjustified administrative burden in relation to the effect of those transactions on Bulgaria's total VAT own resources base. Bulgaria is able to make a calculation using approximate estimates for that category of transactions. Bulgaria should therefore be authorised to continue to calculate the VAT own resources base using approximate estimates in respect of international 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, Bulgaria is authorised to use approximate estimates in respect of international 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 the Republic of Bulgaria.

Done at Brussels, 28 November 2019.

For the Commission

Günther OETTINGER

Member of the Commission