Commission Implementing Decision (EU, Euratom) 2018/1887 of 30 November 2018 amending Decision 90/176/Euratom, EEC authorising France 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(2018) 7866) (Only the French text is authentic)

COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2018/1887

of 30 November 2018

amending Decision 90/176/Euratom, EEC authorising France 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(2018) 7866)

(Only the French 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)], France 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 90/176/Euratom, EEC[(3)], France was authorised to, inter alia, use approximate estimates to calculate the VAT own resources base in respect of, inter alia, transactions now referred to in point 8 of Part B of Annex X to Directive 2006/112/EC regarding the supply of water by public authorities.

(3) In its letter of 26 April 2018, France requested an authorisation from the Commission to use a fixed percentage of the intermediate base for the calculation of the VAT own resources base for transactions referred to in point 8 of Part B of Annex X to Directive 2006/112/EC regarding the supply of water by public authorities. France has shown that the percentage applied to the intermediate base has been stable for the years 2012 to 2016. Authorisation to use fixed percentages would further reduce the administrative burden in calculating the VAT own resources base for such transactions. France

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Decision (EU, Euratom) 2018/1887. (See end of Document for details)*

should therefore be authorised to calculate the VAT own resources base using a fixed percentage regarding the supply of water by a body governed by public law.

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

(5) Decision 90/176/Euratom, EEC should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Decision 90/176/Euratom, EEC the following Article 2c is inserted:

Article 2c

By way of derogation from Article 2(3) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2018 to 31 December 2020, France is authorised to use 0,02 % of the intermediate base in respect of transactions referred to in point 8 of Part B of Annex X to Directive 2006/112/EC.

Article 2

This Decision is addressed to the French Republic.

Done at Brussels, 30 November 2018.

For the Commission

Günther OETTINGER

Member of the Commission