Commission Implementing Decision (EU, Euratom) 2018/1885 of 30 November 2018 amending Decision 96/566/Euratom, EC authorising Finland 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) 7840) (Only the Finnish and Swedish texts are authentic)

COMMISSION IMPLEMENTING DECISION (EU, Euratom) 2018/1885

of 30 November 2018

amending Decision 96/566/Euratom, EC authorising Finland 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) 7840)

(Only the Finnish and Swedish texts are 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 379(2) of Council Directive 2006/112/EC[(2)], Finland may, in accordance with the conditions applying in that Member State on the date of its accession, continue to exempt the supply of services by authors, artists and performers, listed in point 2 of Part B of Annex X, and the transactions listed in points 9 and 10 of Part B of Annex X to that Directive, for as long as the same exemptions are applied in any of the Member States which were members of the Community on 31 December 1994. 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 96/566/Euratom, EC[(3)], Finland was authorised to, inter alia, use approximate estimates to calculate the VAT own resources base in respect of transactions now referred to in points 2, 9 and 10 of Part B of Annex X to Directive 2006/112/EC regarding certain services supplied by authors, artists, performers, certain supplies of land and the transport of passengers.

(3) In its letter of 26 April 2018, Finland requested an authorisation from the Commission to use fixed percentages of the intermediate base for the calculation of the VAT own resources base for transactions referred to in points 2, 9 and 10 of Part B of Annex X

Changes to legislation: *There are currently no known outstanding effects for the Commission Implementing Decision (EU, Euratom) 2018/1885. (See end of Document for details)*

to Directive 2006/112/EC regarding the supply of services by the liberal professions, the supply of new buildings or the lands on which they stand, the supply of building land and the transport of passengers. Finland has shown that the percentages applied to the intermediate base have been stable for the years 2014 to 2016 (points 2 and 10) and 2012 to 2016 (point (9). Authorisation to use fixed percentages would further reduce the administrative burden in calculating the VAT own resources base for such transactions. Finland should therefore be authorised to calculate the VAT own resources base using fixed percentages regarding the supply of services by the liberal professions, the supply of new buildings or the lands on which they stand, the supply of building land and the transport of passengers.

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

(5) Decision 96/566/Euratom, EC should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

In Decision 96/566/Euratom, EC the following Articles 2a, 2b and 2c are inserted:

Article 2a

By way of derogation from Article 2(1) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2018 to 31 December 2020, Finland is authorised to use 0,0002 % of the intermediate base in respect of transactions referred to in point 2 of Part B of Annex X to Council Directive 2006/112/EC[(4)].

Article 2b

By way of derogation from Article 2(2) of this Decision, for the purpose of calculating the VAT own resources base from 1 January 2018 to 31 December 2020, Finland is authorised to use 0,53 % of the intermediate base in respect of transactions referred to in point 9 of Part B of Annex X to Directive 2006/112/EC.

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, Finland is authorised to use 0,11 % of the intermediate base in respect of transactions 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 Finland.

Done at Brussels, 30 November 2018.

For the Commission

Günther OETTINGER

Member of the Commission