II

(Non-legislative acts)

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2021/44

of 19 January 2021

as regards the authorisation for Italy 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 2024

(notified under document C(2021) 71)

(Only the Italian 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]), Member States which, at 1 January 1978, exempted the transactions listed in Part B of Annex X to that Directive, may continue to exempt those transactions, in accordance with the conditions applying in the Member State concerned on that date. In accordance with Article 2(2) of Regulation (EEC, Euratom) No 1553/89, those transactions are to be taken into account for the determination of the value added tax (VAT) own resources base.

(2) By Commission Implementing Decision (EU, Euratom) 2015/2190 ([3]) Italy was authorised to use approximate estimates in respect of transport of passengers and other transactions 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 2015 to 31 December 2019.

(3) In its letter of 2 April 2019, Italy requested an authorisation from the Commission to continue using certain approximate estimates for the calculation of the VAT own resources base. In particular, Italy 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 and other transactions referred to in that point. Such calculation is likely to involve an unjustified administrative burden in relation to the effect of those transactions on

([1]) OJ L 155, 7.6.1989, p. 9.
([2]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).
([3]) Commission Implementing Decision (EU, Euratom) 2015/2190 of 25 November 2015 authorising Italy to use certain approximate estimates for the calculation of the VAT own resources base (OJ L 312, 27.11.2015, p. 24).

Italy's total VAT own resources base. Italy is able to make a calculation using approximate estimates for that category of transactions. Italy should therefore be authorised to continue to calculate the VAT own resources base using approximate estimates in respect of transport of passengers and other transactions referred to in point (10) of Part B of Annex X to Directive 2006/112/EC.

(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 2020 to 31 December 2024, Italy is authorised to use approximate estimates in respect of transport of passengers and other 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 Italian Republic.

Done at Brussels, 19 January 2021.

For the Commission
Johannes HAHN
Member of the Commission