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DECISION No 2/2023 OF THE TRADE SPECIALISED COMMITTEE ON ADMINISTRATIVE COOPERATION IN VAT AND RECOVERY OF TAXES AND DUTIES ESTABLISHED BY THE TRADE AND COOPERATION AGREEMENT BETWEEN THE EUROPEAN UNION AND THE EUROPEAN ATOMIC ENERGY COMMUNITY, OF THE ONE PART, AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, OF THE OTHER PART

of 19 October 2023

on the amount and modalities of the financial contribution to be made by the United Kingdom of Great Britain and Northern Ireland to the general budget of the Union in respect of the cost generated by its participation in the European Information Systems [2023/2473]

THE TRADE SPECIALISED COMMITTEE,

Having regard to the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, [1] ('the Trade and Cooperation Agreement') and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), in particular Article PVAT.39 (2)(g) thereof,

Whereas:

1. Regulation (EU) No 2021/847 of the European Parliament and the Council [2] lays down the rules for the development, operation and maintenance of the European Information Systems.

2. The Common Communication Network ('CCN') and the electronic forms to be adopted pursuant to point (d) of Article PVAT.39(2) of the Protocol are Union components of the European Information Systems.

3. Pursuant to Article 9(3) of Regulation (EU) No 2021/847, the use of the Union components of the European Information Systems by non-participating countries is subject to agreements with those countries to be concluded in accordance with Article 218 of the Treaty on the Functioning of the European Union.

4. It is necessary to determine the amount and the modalities of the financial contribution to be made by the United Kingdom of Great Britain and Northern Ireland to the general budget of the Union in respect of the cost generated by its participation in the European information systems,

HAS ADOPTED THIS DECISION:

Article 1

Adaptation costs

1. The amount to be paid by the United Kingdom of Great Britain and Northern Ireland for the amendments of the electronic forms for VAT and Recovery to be adopted pursuant to point (d) of Article PVAT. 39(2) of the Protocol is EUR 36 250.

2. The amount shall be paid within 60 days following adoption of this Decision.

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(1) OJ L 149, 30.04.2021, p. 10.

(2) Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013 (OJ L 188, 28.5.2021, p. 1.

Article 2

Annual financial contribution

1. Until 31 December 2025 the annual financial contribution that the United Kingdom of Great Britain and Northern Ireland shall pay to the general budget of the Union shall amount to EUR 12 600.

2. From 1 January 2026 the annual financial contribution that the United Kingdom of Great Britain and Northern Ireland shall pay to the general budget of the Union shall amount to EUR 42 000.

3. The annual contribution shall cover expenditures related to the development, maintenance and upgrade of IT solutions (CCN, e-forms, etc.).

4. The annual financial contribution is re-evaluated on a yearly basis.

5. By 15 May each year the Commission will request the United Kingdom of Great Britain and Northern Ireland to pay its contribution for the previous year.

Article 3

Method of payment

All payments referred to in Articles 1 and 2 must be made in euros to the Commission bank account indicated on the debit note, within 60 days. If the United Kingdom of Great Britain and Northern Ireland pays its contribution later than 60 days, the Commission may charge interest on the arrears (at the rate applied by the European Central Bank to its operations in euro, published in the 'C' series of the Official Journal of the European Union, on the day on which the deadline for repayment expires, plus one and a half points).

Article 4

Entry into force

This Decision shall enter into force on the date of its adoption.

Done at London, 19 October 2023.

For the Trade Specialised Committee
The Co-chairs
Mariana HRISTCHEVA
Rachel NIXON