COMMISSION IMPLEMENTING DECISION (EU) 2021/33

of 14 January 2021

as regards the authorisation for Spain not to take into account certain categories of transactions for the calculation of the VAT own resources base in respect of supply of services by authors until the end of 2024

(notified under document C(2021) 80)

(only the Spanish 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 first indent of Article 6(3) thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

(1) Under Article 376 of Council Directive 2006/112/EC ([2]), Spain may continue to exempt the supply of services performed by authors listed in point (2) of Part B of Annex X to that Directive, in accordance with the conditions applying in that Member State on 1 January 1993. 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) 2015/2189 ([3]) Spain was authorised not to take into account supply of services by authors as referred to in point (2) 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 19 February 2019, Spain requested an authorisation from the Commission to continue not to take into account certain categories of transactions for the calculation of the VAT own resources base. In particular, Spain is unable to make the precise calculation of the VAT own resources base for transactions referred to in point (2) of Part B of Annex X to Directive 2006/112/EC in respect of supply of services by authors. Such calculation is likely to involve an unjustified administrative burden in relation to the effect of those transactions on Spain's total VAT own resources base. Spain should therefore be authorised not to take into account the supply of services by authors for the calculation of the VAT resources base.

(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, Spain is authorised not to take into account supply of services by authors as referred to in point (2) of part B of Annex X to Directive 2006/112/EC.

([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) 2015/2189 of 25 November 2015 authorising Spain not to take into account certain categories of transactions for the calculation of the VAT own resources base (OJ L 312, 27.11.2015, p. 23).

Article 2

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, 14 January 2021.

For the Commission
Johannes HAHN
Member of the Commission