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Contents

II *Non-legislative acts*

DECISIONS

- ★ **Council Implementing Decision (EU) 2021/753 of 6 May 2021 authorising Malta to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax, and repealing Implementing Decision (EU) 2018/279** 1
- ★ **Commission Implementing Decision (EU) 2021/754 of 4 May 2021 concerning the extension of the action taken by the Estonian Health Board permitting the making available on the market and use of the biocidal product Biobor JF in accordance with Article 55(1) of Regulation (EU) No 528/2012 of the European Parliament and of the Council** (*notified under document C(2021) 3032*) 3
- ★ **Commission Implementing Decision (EU) 2021/755 of 6 May 2021 designating a European Union reference centre for animal welfare for ruminants and equines in accordance with Regulation (EU) 2017/625 of the European Parliament and of the Council** (*notified under document C(2021) 3009*) ⁽¹⁾ 5

⁽¹⁾ Text with EEA relevance.

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Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

The titles of all other acts are printed in bold type and preceded by an asterisk.

II

(Non-legislative acts)

DECISIONS

COUNCIL IMPLEMENTING DECISION (EU) 2021/753

of 6 May 2021

authorising Malta to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax, and repealing Implementing Decision (EU) 2018/279

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 395(1), first subparagraph, thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Pursuant to Article 287, point (13), of Directive 2006/112/EC, Malta may exempt from value added tax ('VAT') three categories of taxable persons: those whose annual turnover is no higher than EUR 37 000 if the economic activity consists principally in the supply of goods; those whose annual turnover is no higher than EUR 24 300 if the economic activity consists principally in the supply of services with a low value added (high inputs); and those whose annual turnover is no higher than EUR 14 600 in other cases, namely supplies of services with a high value added (low inputs).
- (2) By means of Council Implementing Decision (EU) 2018/279 ⁽²⁾ Malta was authorised to apply, until 31 December 2024, a special measure derogating from Article 287, point (13), of Directive 2006/112/EC to exempt from VAT taxable persons whose economic activity consists principally in supplies of services with a high value added (low inputs) and whose annual turnover is no higher than EUR 20 000.
- (3) By letter registered with the Commission on 20 October 2020, Malta requested authorisation to apply, until 31 December 2024, a measure derogating from Article 287, point (13), of Directive 2006/112/EC, allowing Malta to exempt from VAT taxable persons whose economic activity consists principally in the supply of services with a low value added (high inputs), or the supply of services with a high value added (low inputs) and whose annual turnover is no higher than EUR 30 000 ('the derogating measure'). The Commission requested further information related to the request, which was provided by letter registered with the Commission on 9 November 2020.
- (4) In accordance with Article 395(2), second subparagraph, of Directive 2006/112/EC, the Commission, by letter dated 17 December 2020, transmitted Malta's request to the other Member States. By letter dated 18 December 2020, the Commission notified Malta that it had all the information it considered necessary for the appraisal of the request.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.⁽²⁾ Council Implementing Decision (EU) 2018/279 of 20 February 2018 authorising Malta to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax (OJ L 54, 24.2.2018, p. 14).

- (5) Given that the increased threshold is expected to reduce VAT obligations and thus the administrative burden and compliance costs for small enterprises, and simplify VAT collection for the tax authorities, and given that the impact on the total VAT revenue of Malta collected at the stage of final consumption is negligible, Malta should be authorised to apply the derogating measure.
- (6) The derogating measure will not adversely affect the Union's own resources accruing from VAT because Malta will carry out a compensation calculation in accordance with Article 6 of Council Regulation (EEC, Euratom) No 1553/89 ⁽³⁾.
- (7) The authorisation to apply the derogating measure should be limited in time. The time limit should be sufficient to allow for the evaluation of the effectiveness and appropriateness of the threshold. Moreover, Article 287 of Directive 2006/112/EC is deleted by Council Directive (EU) 2020/285 ⁽⁴⁾, which lays down simpler VAT rules for small enterprises, with effect from 1 January 2025. It is therefore appropriate to authorise Malta to apply the derogating measure until 31 December 2024.
- (8) Implementing Decision (EU) 2018/279 should therefore be repealed,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 287, point (13), of Directive 2006/112/EC, Malta is authorised to exempt from VAT taxable persons whose economic activity consists principally in the supply of services with a low value added (high inputs), or the supply of services with a high value added (low inputs), and whose annual turnover is no higher than EUR 30 000.

Article 2

Implementing Decision (EU) 2018/279 is hereby repealed.

Article 3

This Decision shall take effect on the date of its notification.

It shall apply until 31 December 2024.

Article 4

This Decision is addressed to the Republic of Malta.

Done at Brussels, 6 May 2021.

For the Council
The President

J. BORRELL FONTELLES

⁽³⁾ 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 (OJ L 155, 7.6.1989, p. 9).

⁽⁴⁾ Council Directive (EU) 2020/285 of 18 February 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises and Regulation (EU) No 904/2010 as regards the administrative cooperation and exchange of information for the purpose of monitoring the correct application of the special scheme for small enterprises (OJ L 62, 2.3.2020, p. 13).

COMMISSION IMPLEMENTING DECISION (EU) 2021/754**of 4 May 2021****concerning the extension of the action taken by the Estonian Health Board permitting the making available on the market and use of the biocidal product Biobor JF in accordance with Article 55(1) of Regulation (EU) No 528/2012 of the European Parliament and of the Council***(notified under document C(2021) 3032)***(Only the Estonian text is authentic)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products ⁽¹⁾, and in particular Article 55(1), third subparagraph, thereof,

Whereas:

- (1) On 19 June 2020 the Estonian Health Board ('the competent authority') adopted a decision in accordance with Article 55(1), first subparagraph, of Regulation (EU) No 528/2012 to permit the making available on the market and use by professional users of the biocidal product Biobor JF for the antimicrobial treatment of aircraft fuel tanks and fuel systems until 16 December 2020 ('the action'). The competent authority informed the Commission and the competent authorities of the other Member States about the action and the justification for it, in accordance with Article 55(1), second subparagraph, of that Regulation.
- (2) According to the information provided by the competent authority, the action was necessary in order to protect public health. The microbiological contamination of aircraft fuel tanks and fuel systems can lead to malfunctions of the aircraft engine and endanger its airworthiness, thus endangering the safety of passengers and crew. The COVID-19 pandemic and the ensuing flight restrictions led to numerous aircraft being temporarily parked. The immobility of aircraft is an aggravating factor of microbiological contamination.
- (3) Biobor JF contains 2,2'-(1-methyltrimethylenedioxy)bis-(4-methyl-1,3,2-dioxaborinane) (CAS number 2665-13-6) and 2,2'-oxybis (4,4,6-trimethyl-1,3,2-dioxaborinane) (CAS number 14697-50-8), active substances for use in biocidal products of product-type 6 as preservatives for products during storage as defined in Annex V to Regulation (EU) No 528/2012. As those active substances are not listed in Annex II to Commission Delegated Regulation (EU) No 1062/2014 ⁽²⁾, they are not included in the work programme for the systematic examination of all existing active substances contained in biocidal products referred to in Regulation (EU) No 528/2012. Article 89 of that Regulation therefore does not apply to them and they have to be assessed and approved before biocidal products containing them can be authorised also at national level.
- (4) On 16 December 2020, the Commission received a reasoned request from the competent authority to extend the action in accordance with Article 55(1), third subparagraph, of Regulation (EU) No 528/2012. The reasoned request was made on the basis of concerns that air transport safety might continue to be endangered by microbiological contamination of aircraft fuel tanks and fuel systems after 16 December 2020 and the claim that Biobor JF is essential in order to control such microbiological contamination.
- (5) According to the information provided by the competent authority, the only alternative biocidal product recommended by aircraft and engine manufacturers for the treatment of microbiological contamination (KathonTM FP 1.5) was withdrawn from the market in March 2020 due to severe engine behaviour anomalies noticed after the treatment with that product.

⁽¹⁾ OJ L 167, 27.6.2012, p. 1.

⁽²⁾ Commission Delegated Regulation (EU) No 1062/2014 of 4 August 2014 on the work programme for the systematic examination of all existing active substances contained in biocidal products referred to in Regulation (EU) No 528/2012 of the European Parliament and of the Council (OJ L 294 10.10.2014, p. 1).

- (6) The mechanical treatment of microbiological contamination of aircraft fuel tanks and fuel systems is not always possible and agreed aviation procedures require the treatment with a biocidal product even when mechanical cleaning is possible. Moreover, mechanical treatment would expose workers to toxic gases and should therefore be avoided.
- (7) According to the information available to the Commission, the manufacturer of Biobor JF has taken steps towards the regular authorisation of the product and an application for approval of the active substances it contains is expected to be submitted in the near future. The approval of the active substances and subsequent authorisation of the biocidal product would constitute a permanent solution for the future, but a significant amount of time would be needed for the completion of those procedures.
- (8) The lack of control of microbiological contamination of aircraft fuel tanks and fuel systems might endanger the air transport safety and that danger cannot be adequately contained by using another biocidal product or by other means. It is therefore appropriate to allow the competent authority to extend the action.
- (9) Considering that the action has expired on 16 December 2020, this Decision should have retroactive effect.
- (10) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on Biocidal Products,

HAS ADOPTED THIS DECISION:

Article 1

The Estonian Health Board may extend the action to permit the making available on the market and use by professional users of the biocidal product Biobor JF for the antimicrobial treatment of aircraft fuel tanks and fuel systems until 20 June 2022.

Article 2

This Decision is addressed to the Estonian Health Board.

It shall apply from 17 December 2020.

Done at Brussels, 4 May 2021.

For the Commission
Stella KYRIAKIDES
Member of the Commission

COMMISSION IMPLEMENTING DECISION (EU) 2021/755**of 6 May 2021****designating a European Union reference centre for animal welfare for ruminants and equines in accordance with Regulation (EU) 2017/625 of the European Parliament and of the Council***(notified under document C(2021) 3009)***(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation) ⁽¹⁾, and in particular Article 95(1) thereof,

Whereas:

- (1) Regulation (EU) 2017/625 lays down rules for the performance of official controls and other official activities, including for the selection and designation of European Union reference centres for animal welfare. European Union reference centres for animal welfare support horizontal activities of the Commission and of the Member States in the area of welfare requirements for animals, which is referred to in Article 1(2)(f) of Regulation (EU) 2017/625.
- (2) Commission Implementing Regulation (EU) 2018/329 ⁽²⁾ designated a European Union reference centre for animal welfare that, according to its work programme, focuses on pigs, and Commission Implementing Regulation (EU) 2019/1685 ⁽³⁾ designated a European Union reference centre for animal welfare for poultry and other small farmed animals.
- (3) Subsequently, in accordance with Article 95 of Regulation (EU) 2017/625, the Commission carried out a public selection process through a call for selection and designation of a European Union reference centre for animal welfare for ruminants and equines.
- (4) The evaluation and selection committee appointed for the selection process referred to in recital 3 concluded that the consortium led by the Swedish University of Agricultural Sciences and the Swedish Centre for Animal Welfare (Sweden), and also composed of the University of Natural Resources and Life Sciences (Austria), Ellinikos Georgikos Organismos-Dimitra/Veterinary Research Institute (Greece), the National Institute for Agriculture, Food, and Environment (France), University College Dublin (Ireland) and the Istituto Zooprofilattico Sperimentale dell'Abruzzo e del Molise 'G. Caporale' (Italy) (the consortium), complies with the requirements laid down in Article 95(3) of Regulation (EU) 2017/625 and should be responsible for the tasks laid down in Article 96 of that Regulation, as regards ruminants and equines.

⁽¹⁾ OJ L 95, 7.4.2017, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) 2018/329 of 5 March 2018 designating a European Union Reference Centre for Animal Welfare (OJ L 63, 6.3.2018, p. 13).

⁽³⁾ Commission Implementing Regulation (EU) 2019/1685 of 4 October 2019 designating a European Union Reference Centre for Animal Welfare for poultry and other small farmed animals (OJ L 258, 9.10.2019, p. 11).

- (5) The consortium should therefore be designated as the European Union reference centre for animal welfare for ruminants and equines, which will be responsible for supporting tasks included in the European Union reference centres' annual or multiannual work programmes. These work programmes are required to be established in conformity with the objectives and priorities of the relevant work programmes adopted by the Commission in accordance with Article 36 of Regulation (EU) No 652/2014 of the European Parliament and of the Council ⁽⁴⁾.
- (6) Article 95(2)(b) of Regulation (EU) 2017/625 requires that the designation of a European Union reference centre for animal welfare is to be limited in time or reviewed regularly. Therefore, the designation of the European Union reference centre for animal welfare for ruminants and equines should be reviewed every five years.
- (7) The designated European Union reference centre for animal welfare for ruminants and equines should be given time to prepare its work programme for the next budgetary period. Therefore, this Decision should apply from 1 June 2021,

HAS ADOPTED THIS DECISION:

Article 1

1. The following consortium is hereby designated as the European Union reference centre for animal welfare responsible for supporting horizontal activities of the Commission and of the Member States in the area of welfare requirements for ruminants and equines:

Name: Consortium led by the Swedish University of Agricultural Sciences and the Swedish Centre for Animal Welfare (Sweden), and also composed of the University of Natural Resources and Life Sciences (Austria), the Ellinikos Georgikos Organismos-Dimitra/Veterinary Research Institute (Greece), the National Institute for Agriculture, Food, and Environment (France), the University College Dublin (Ireland) and the Istituto Zooprofilattico Sperimentale dell'Abruzzo e del Molise "G. Caporale" (Italy)

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SWEDEN

2. The designation shall be reviewed every five years from the date of application of this Decision.

Article 2

This Decision shall apply from 1 June 2021.

Article 3

This Decision is addressed to the Member States.

Done at Brussels, 6 May 2021.

For the Commission
Stella KYRIAKIDES
Member of the Commission

⁽⁴⁾ Regulation (EU) No 652/2014 of the European Parliament and of the Council of 15 May 2014 laying down provisions for the management of expenditure relating to the food chain, animal health and animal welfare, and relating to plant health and plant reproductive material, amending Council Directives 98/56/EC, 2000/29/EC and 2008/90/EC, Regulations (EC) No 178/2002, (EC) No 882/2004 and (EC) No 396/2005 of the European Parliament and of the Council, Directive 2009/128/EC of the European Parliament and of the Council and Regulation (EC) No 1107/2009 of the European Parliament and of the Council and repealing Council Decisions 66/399/EEC, 76/894/EEC and 2009/470/EC (OJ L 189, 27.6.2014, p. 1).

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