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Subject:	COMMUNICATION FROM THE COMMISSION establishing formal recognition that a certain number of acts of Union law that were adopted under Council Directive 89/130/EEC, Euratom of 13 February 1989 on the harmonisation of the compilation of gross national product at market prices have become obsolete

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COMMUNICATION FROM THE COMMISSION

establishing formal recognition that a certain number of acts of Union law that were adopted under Council Directive 89/130/EEC, Euratom of 13 February 1989 on the harmonisation of the compilation of gross national product at market prices have become obsolete

1. Introduction

The Communication concerns seven obsolete Commission decisions that were adopted on the basis of Council Directive 89/130/EEC on the harmonisation of the compilation of gross national product at market prices ('Directive 89/130/EEC, Euratom')[1]. Directive 89/130/EEC, Euratom was repealed by Regulation (EU) 2019/516 on the harmonisation of gross national income at market prices ('GNI Regulation')[2] when the GNI Regulation entered into force on 17 April 2019.

Between 1991 and 1999, a total of 12 Commission decisions were adopted on the basis of Directive 89/130/EEC, Euratom.

Five of those 12 decisions are covered by the five issues listed in Commission Delegated Regulation (EU) 2020/2147[3]. Therefore those five decisions will be repealed by the respective Commission implementing regulations adopted under Article 5(3) of the GNI Regulation.

The remaining seven Commission decisions, that are not covered by the scope of Commission Delegated Regulation (EU) 2020/2147 and its related Commission implementing regulations have exhausted the legal effect and are of no practical relevance for the implementation of the GNI Regulation.

2. Commission decisions to be repealed

The present Communication formally recognises the obsolescence of seven Commission decisions adopted under Council Directive 89/130/EEC that are still in force.

Annex I lists the relevant Commission decisions and provides a justification for the obsolescence of each act. The justifications are based on objective criteria proving that each decision has exhausted its effects and has become obsolete because: (i) its legal basis is no longer in force; and (ii) it has either been incorporated in a subsequent legal act (e.g. Regulation (EU) No 549/2013[4]) or its operational obligations have been fulfilled.

3. Conclusion

As part of the process to simplify Commission acts, the Commission recognises that:

- the acts listed in Annex II shall be removed from the active EU legislation (*acquis*);
- the Publications Office of the European Union is invited to withdraw these acts from the Directory of Union legislation in force;

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1 Council Directive 89/130/EEC, Euratom of 13 February 1989 on the harmonisation of the compilation of gross national product at market prices, OJ L 49, 21.2.1989, p. 26.

2 Regulation (EU) 2019/516 of the European Parliament and of the Council of 19 March 2019 on the harmonisation of gross national income at market prices and repealing Council Directive 89/130/EEC, Euratom and Council Regulation (EC, Euratom) No 1287/2003 (GNI Regulation), OJ L 91, 29.3.2019, p. 19.

3 Commission Delegated Regulation (EU) 2020/2147 of 8 October 2020 supplementing Regulation (EU) 2019/516 of the European Parliament and of the Council by defining the list of issues to be addressed in every verification cycle, OJ L 428, 18.12.2020, p. 9.

4 Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union, OJ L 174, 26.6.2013, p. 1.

- Annex II is to be published in the C series of the Official Journal of the European Union.

Annex I

Specific justifications for the Commission decisions based on Council Directive 89/130/EEC to be declared obsolete:

– Commission Decision 93/454/EEC, Euratom[5] of 22 July 1993 defining taxes linked to production and imports for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices is obsolete because the substance of the act has been incorporated in subsequent legal acts. The definition of taxes linked to production and imports is given in points 4.14 and 4.29 of Annex A to Regulation (EU) No 549/2013.

– Commission Decision 93/475/EEC, Euratom[6] of 22 July 1993 defining production and import subsidies for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices is obsolete because the substance of the act has been incorporated in subsequent legal acts. The definition of production and import subsidies is covered by points 4.30-4.40 of Annex A to Regulation (EU) No 549/2013.

– Commission Decision 93/570/EEC, Euratom[7] of 4 October 1993 defining the distinction between 'other taxes linked to production' and 'intermediate consumption' for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices is obsolete because the substance of the act has been incorporated in subsequent legal acts. This decision describes the borderline between the purchase of services and taxes which is covered by point 4.23 of Annex A to Regulation (EU) No 549/2013.

– Commission Decision 97/157/EC, Euratom[8] of 12 February 1997 defining the treatment of the income of undertakings for collective investment (UCIs) for the purpose of the implementation of Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices is obsolete because the substance of the act has been incorporated in subsequent legal acts. This methodology (also referred to as 'mutual funds' or 'collective investment funds') is covered by points 4.70 and 5.160-161 of Annex A to Regulation (EU) No 549/2013.

– Commission Decision 97/178/EC, Euratom[9] of 10 February 1997 on the definition of a methodology for the transition between the European System of National and Regional Accounts in the Community (ESA 95) and the European System of

5 OJ L 213, 24.8.1993, p. 18.
6 OJ L 224, 3.9.1993, p. 27.
7 OJ L 276, 9.11.1993, p. 13.
8 OJ L 60, 1.3.1997, p. 63.
9 OJ L 75, 15.3.1997, p. 44.

Integrated Economic Accounts (ESA second edition) is obsolete because the operational obligations have been fulfilled.

– Commission Decision 97/619/EC, Euratom[10] of 3 September 1997 on changes to the Member States' GNP estimates for the purpose of implementing Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices is obsolete because the operational obligations have been fulfilled. This decision concerns operational issues (reservations, work done) with respect to the GNP verification cycle.

– Commission Decision 98/501/EC, Euratom[11] of 24 July 1998 concerning certain specific transactions identified within the work on the protocol of the Excessive deficit procedure, for the application of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices is obsolete because the substance of the act has been incorporated in subsequent legal acts. This methodology is covered by Regulation (EU) No 549/2013.

Annex II

List of acts to be removed from the active *acquis*

Commission decisions

Commission Decision 93/454/EEC, Euratom of 22 July 1993 defining taxes linked to production and imports for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices

(OJ L 213, 24.8.1993, p. 18)

Commission Decision 93/475/EEC, Euratom of 22 July 1993 defining production and import subsidies for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices

(OJ L 224, 3.9.1993, p. 27)

Commission Decision 93/570/EEC, Euratom of 4 October 1993 defining the distinction between 'other taxes linked to production' and 'intermediate consumption' for the purpose of the implementation of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices

(OJ L 276, 9.11.1993, p. 13)

Commission Decision 97/157/EC, Euratom of 12 February 1997 defining the treatment of the income of undertakings for collective investment (UCIs) for the purpose of the implementation of Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices (Text with EEA relevance)

[10] OJ L 252, 16.9.1997, p. 33.
[11] OJ L 225, 12.8.1998, p. 29.

(OJ L 60, 1.3.1997, p. 63)

Commission Decision 97/178/EC, Euratom of 10 February 1997 on the definition of a methodology for the transition between the European System of National and Regional Accounts in the Community (ESA 95) and the European System of Integrated Economic Accounts (ESA second edition) (Text with EEA relevance)

(OJ L 75, 15.3.1997, p. 44)

Commission Decision 97/619/EC, Euratom of 3 September 1997 on changes to the Member States' GNP estimates for the purpose of implementing Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices (Text with EEA relevance)

(OJ L 252, 16.9.1997, p. 33)

Commission Decision 98/501/EC, Euratom of 24 July 1998 concerning certain specific transactions identified within the work on the protocol of the Excessive deficit procedure, for the application of Article 1 of Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices (Text with EEA relevance)

(OJ L 225, 12.8.1998, p. 29)