



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 29 November 2006**

**15578/06**

**PROTOCOLE 1**

**NOTE**

From :	Presidency/Secretariat
To	Working Party Protocol
Subject :	VAT refund regimes

Delegations will find in annex a summary of replies received by Member States to a questionnaire on the VAT refund regimes.

---

<b>1. Which regime is applicable in VAT refunds in general?</b>	
Austria	<p>The system of VAT refunds is not laid down in the rules of the Vienna Convention on Diplomatic Relations dated 18 April 1961 or the Vienna Convention on Consular Relations dated 24 April 1963, but is granted as a matter of international courtesy under condition of reciprocity.</p> <p>In Austria the system of VAT-Refund is laid down in the Federal Law on Refund of Taxes to Foreign Missions and Their Members in Diplomatic and Career Consular Rank ("Bundesgesetz über die Vergütung von Steuern an ausländische Vertretungsbehörden und ihre im diplomatischen und berufskonsularischen Rang stehenden Mitglieder - Internationales Steuervergütungsgesetz", Fed. Law Gazette I No. 73/2003).</p>
Belgium	<p>Sur base de l'art. 34 de la Convention de Vienne, traduit en art. 42 §3 du code belge de la TVA, la Belgique accorde aux missions diplomatiques et à certaines catégories de leur personnel l'exemption de cette taxe pour certains produits et services. A titre de courtoisie, ce régime est généralement appliqué à toutes les missions et leur personnel privilégié, sans discrimination. La réciprocité n'est pas exigée, sauf pour l'achat de bâtiments.</p> <p>Il existe en Belgique une distinction entre les achats effectués par les missions diplomatiques (en usage officiel) et les achats opérés par le personnel ayant droit (en usage personnel).</p> <p>Pour les achats en Belgique, un document 450 (en usage officiel) ou 451 (en usage personnel), dûment complété, doit être remis au fournisseur ou au prestataire de services pour chaque opération. Ce dernier peut dès lors établir une facture en exonération de la TVA. Suite à de mauvaises expériences, de plus en plus de fournisseurs contrôlent d'abord le statut du demandeur auprès de l'Administration de la TVA avant de restituer le montant de la TVA.</p>
Czech Republic	<p>Although the Czech Act No. 235/2004 on V AT contains certain limits covering the extent of VAT refunds, the basic principle is reciprocity. These limits are applied only to those countries where indirect taxes are not included in the price of goods and services (e.g. Arab oil-producing countries), to non-resident missions and to representations of international organizations. In the case of all other missions, the extent in terms of eligible persons, content and value is based on the principle of reciprocity, i.e. on bilateral agreements.</p>
Denmark	<p>The regime applicable in VAT refunds in general is the Vienna Convention, Article 34, according to which a diplomatic agent shall be exempt from all dues and taxes except indirect taxes normally incorporated in the price of goods or services, e.g. VAT. Based on reciprocity, reimbursement of VAT is granted by courtesy to Missions and their privileged staff (including technical and administrative personnel).</p>
Estonia	<p>The conditions for refund of VAT are implemented on the basis § 34 of Vienna Convention on diplomatic relations and §39 of the Value Added Tax Act.</p>
Finland	<p>Since it is not provided for in the Vienna Conventions on Diplomatic and Consular Relations, the refund of value added tax (VAT) is based on the principles of courtesy and reciprocity. In Finland, provisions on the refund of VAT are laid down by the Value Added Tax Act.</p> <p>VAT is returned on application after the purchase in respect of acquisitions</p>

	<p>made by a mission for official use and acquisitions made by diplomats, consular officers and their family members for personal use. The exemption covers all goods and services, provided that the taxable price of any single article or service amounts to at least 170 euros.</p> <p>An application for a refund of VAT must be made within one year of the date of the payment of the invoice, using special application forms which are available on the website of the Ministry for Foreign Affairs. The applications are submitted quarterly to the Protocol Department, with all the applications from a mission being submitted together. All invoices and cash receipts must be enclosed with the application. Photocopies are also accepted.</p> <p>The Protocol Department verifies the applicant's position, reciprocity and the intended use of the goods or services and forwards the applications to the Regional Tax Office. Other preconditions for the refund (e.g. the purchase limits) are examined by the Tax Office, which grants the refund. Diplomatic and consular missions as well as diplomats, consular officers and their accompanying family members may import goods from outside the EU exempt from V A T. The administrative and technical staff of missions may import their removal goods exempt from V A T on taking up duty in Finland. Goods which are imported free of duty are exempt from VAT <i>ipso jure</i>.</p>
France	<p>Ce privilège fiscal est accordé :</p> <ul style="list-style-type: none"> <li>- aux Missions diplomatiques et consulaires et, dans certains cas à leurs personnels (cf. infra point 2), sur la base de la coutume (franchise diplomatique) et sous réserve de l'application de la réciprocité.</li> <li>- aux Organisations internationales ayant leur siège ou un bureau en France et, le cas échéant, aux fonctionnaires de ces Organisations, sur la base de l'Accord de Siège conclu avec l'Organisation concernée.</li> </ul>
Germany	<p>The system of VAT refunds is not laid down in the rules of the Vienna Convention on Diplomatic Relations dated 18 April 1961 or the Vienna Convention on Consular Relations dated 24 April 1963, but is granted as a matter of international courtesy (courtoisie) under condition of reciprocity. In Germany, refunds are granted on demand after the purchase, usually within a period of 90 days. The claim should be handed in no later than within the year following the one in which the goods and services were acquired. It should include the original invoices for a whole trimester and must be addressed to the German Foreign Office, where the diplomatic or consular status of the mission or the individual person is verified. The German Foreign Office then passes each claim on to the "Bundeszentralamt für Steuern" (Federal Office for Taxes). This office checks whether the claim is in accordance with the respective VAT agreement.</p>
Greece	<p>The privileges and immunities of foreign diplomats in Greece are governed by the Vienna Convention on Diplomatic Relations, ratified by Greece in 1970. In certain cases, such as VAT exemption, Greek law grants foreign diplomats rights exceeding the provisions of the Convention. In this framework, VAT exemption is granted as a matter of courtesy and on the basis of reciprocity. The claim for VAT exemption should be submitted within a year from the date of purchase. It should include the original invoices and must be addressed to the Protocol Department of the Ministry of Foreign Affairs, where the diplomatic or consular status of the mission or the individual person is verified.</p>
Hungary	<p>The VAT, included in the price of the goods or services has to be paid by the time of the purchase, so there is no VAT free purchase. A government decree (237/1997) establishes a refund regime. The is received in HUF.</p>

	The competent authority is the North-Budapest Office of the Tax and Financial Control Administration (hereinafter referred to as the (APEH Észak-budapesti Igazgatóság).
Ireland	VAT refunds are provided under the principles of courtesy and reciprocity. The procedures in relation to VAT refund are granted to diplomatic missions in accordance with Statutory Instrument, No. 334 of 1996, Value-Added Tax (Refund of Tax) (No. 29) Order, 1996. In general, VAT refunds in Ireland are granted after the purchase, usually within a period of 3 months. Claims for refund should be made on Claim Form Dip1B and should be submitted with original invoice and proof of payment. Each claim must be signed by Head of Mission or Charge and, stamped with official seal. Completed forms should be sent to the Secretary General, Department of Foreign Affairs and marked for the attention of Protocol Division. Protocol Division verifies the diplomatic entitlements and forwards the claims to the Revenue Commissioners for payment.
Italy	In Italy, the provisions on the refund of V.A.T. (in Italy: I.V.A.) are laid down in the I.V.A. Law of 1972, which embraces and further extends the principles of tax exemption contained in the International Conventions on Diplomatic and Consular Relations of 1961 and 1963, respectively. More specifically, Italian Law allows to extract the amount of V.A.T. which is otherwise included in the price of goods and services, by a provision conceived for exempting goods destined for export from the Country, which is being extended by analogy to goods and services purchased by Diplomatic and Consular Missions and their Staff. Such provision allows in fact to bypass the exception otherwise laid down in Art. 34 a) of the Vienna Convention on Diplomatic Relations as well as Art. 49 a) of the Vienna Convention on Consular Relations, regarding the "non exemption for taxes which are normally included in the cost of goods and services". The system in force in Italy provides V.A.T. exemption at the point of sale.
Latvia	According to the Regulations No.290 of the Cabinet of Ministers of the Republic of Latvia (13.04.2004) "Procedure for application of the value added tax to deliveries of goods and services to diplomatic and consular services and representations of foreign and international organisations and privileged persons in the Republic of Latvia, the European Communities institutions, North Atlantic Treaty Organisation (NATO), and procedure for refunding of excise tax to the aforementioned persons", in the Republic of Latvia VAT is refunded according to the indirect principle of reimbursement.
Lithuania	In Lithuania, the provisions on the refunds of VAT are laid down in the Value Added Tax Law and further Regulations for the Application of Value Added Tax and Excise Duty Exemptions. VAT is refunded after the goods and services are acquired. Direct VAT exemption does not exist. The principle of reciprocity is taken into account by establishing less or more favourable conditions for one or another country. The application for VAT exemption should be submitted to the Ministry of Foreign Affairs (MFA) at the end of each quarter, by the 15th day of the next month. The applications are acceptable within one calendar year after the purchase. Certifying the eligibility of the Mission or individual person for the refund, an application form is returned to the Mission and, together with the original invoices is forwarded to the tax administration body - Vilnius County State Tax Inspectorate. If the claim fulfils all the conditions required, the refunds are paid to the account of the mission or privileged person.

Luxembourg	<p>Le Ministère des Affaires étrangères et l'Administration de l'Enregistrement et des Domaines différencient entre trois régimes, à savoir :</p> <ul style="list-style-type: none"> <li>- le régime diplomatique et assimilé à ce statut (principe de réciprocité)</li> <li>- le régime spécial pour les fonctionnaires statutaires des organisations internationales</li> <li>- régime spécial pour les fonctionnaires statutaires des Institutions européennes.</li> </ul> <p>La demande d'exonération de la TVA parvient au MAE (pour les agents diplomatiques et assimilés à ce statut uniquement), qui vérifie la situation statutaire du demandeur et, s'il y a lieu, la réciprocité, puis transmet la demande à l'Administration de l'Enregistrement et des Domaines, qui vérifie quant au fond. Aucun délai n'est prévu.</p> <p>La base légale de ces régimes est fixée par un règlement grand-ducal concernant les franchises et exonérations de la taxe sur la valeur ajoutée (TVA) accordées aux missions diplomatiques et aux postes consulaires, ainsi qu' aux agents diplomatiques, aux fonctionnaires consulaires et aux agents de chancellerie, ainsi que les articles pertinents du Protocole sur les privilèges et immunités des Communautés européennes.</p>
Malta	<p>In Malta, provisions on the refund of VAT are laid down by the Value Added Tax Act, 1998 (Act No. XXIII of 1998).</p> <p>Heads of Missions as well as members of Diplomatic Missions and other approved Organisations who are in possession of a valid Identity Card issued by the Protocol Directorate of the Ministry of Foreign Affairs are entitled to claim refunds on VAT.</p> <p>VAT refunds are subject to the strict application of the principle of reciprocity. Claims should be compiled on the 'Ministry of Foreign Affairs Refund of VAT' form, and should be supported by the originals of either manual fiscal receipts (accompanied by the respective invoices), or cash register fiscal receipts (with VAT Registration Number and Cash Register Number clearly visible) or Point of Sales Invoices (with VAT Registration Number and Exemption Number clearly visible). The manual fiscal receipts, the cash register fiscal receipts and the Point of Sales Invoices should be enumerated and attached in sequence corresponding to the sequence as listed in the 'Ministry of Foreign Affairs Refund of VAT' form.</p> <p>Such requests should cover a quarter of a calendar year and should be submitted to the Protocol and Consular Services Directorate of the Ministry of Foreign Affairs within two months following the expiry of the preceding quarter.</p> <p>The Ministry verifies whether the purchase has been made by an entity to a refund, and then forwards the application to the VAT Department of the Ministry of Finance. If the claim fulfils the conditions under Maltese law, the granted refunds are paid by the VAT department directly.</p>
The Netherlands	<p>The system of VAT refunds is not laid down in the rules of the Vienna Convention on Diplomatic Relations dated 18 April 1961 nor in the Vienna Convention on Consular Relations dated 24 April 1963, but is granted as a matter of international courtesy under condition of reciprocity.</p> <p>Prior to the year 2000, the Netherlands used a system based on reciprocity for each type of tax. However, this system was seen as confusing and inefficient. The Netherlands has therefore introduced a simpler system of packages of exemptions and allowances in the year 2000. This system is based on two packages: A and B. Package B covers exemptions pursuant to</p>

	<p>the Vienna Conventions on Diplomatic Relations (1961) and Consular Relations (1963), and gives only limited exemptions on goods for the personal use of members of diplomatic missions. Package A covers the same, but includes additional privileges, such as exemption from VAT and increased allowances for personal use. The distinctions made between diplomatic missions in the packages takes account of which package corresponds best to the tax exemptions Dutch embassies enjoy in their host country. They do not aim to apply reciprocity for each type of tax; instead, balanced reciprocity is applied to the different tax allowances in the packages. The answers on the following questions are based on Package A. In general, refund from VAT is granted on request after the purchase (the amount invoiced must be at least € 225 excluding VAT). Subject to certain conditions diplomatic missions and consular posts may also obtain exemption from VAT on goods and services in advance for large purchases. The amount invoiced must be at least € 35.000 excluding VAT.</p>
Poland	<p>The Ministry of Foreign Affairs, taking into account international practice, grants, on reciprocal basis, the privilege of receiving repayment of VAT on goods and services and of excise tax on goods purchased by entitled entities on the territory of Poland.</p> <p>The rules and procedures of receiving repayment of VAT and excise tax are elaborated in the regulation of the minister of finance of September 29, 2005, on instances and procedures of repayment of the tax on goods and services to diplomatic missions consular offices, staff members of such missions and offices, and also to persons enjoying equal status on the basis of laws, agreements and international custom (Dziennik Ustaw (Journal of Laws) No. 193, item 1618), amending the regulation of the minister of finance of April 23 2004 on instances and procedures of repayment of the tax of goods and services to diplomatic missions, consular offices, staff members of such missions and offices, and also to persons enjoying equal status on the basis of laws, agreements and international custom (Dziennik Ustaw (Journal of Laws) No. 87, item 833).</p>
Slovakia	<p>In Slovak Republic, the principles of VAT refunds are regulated by the Law No. 222/2004 on VAT, which is based on the principle of reciprocity (VAT is refunded only to foreign representatives of the countries providing identical VAT refunds or similar tax allowances to the Slovak representatives). Reciprocity does not apply to the international organization and to their staff.</p> <p>The law determines the annual VAT refund limit extra for resident diplomatic missions and consular offices, extra for non - resident diplomatic missions and consular offices, extra for international organization and extra for the staff of the diplomatic missions and international organizations. Concerning the staff, the law differentiates also the annual limits with respect to the personnel rank (head of the diplomatic mission, head of the consular mission, members of the diplomatic and consular staff, members of administrative and technical staff).</p> <p>The refund is granted trimestrially on the basis of an official request addressed to the Diplomatic Protocol of the Ministry of Foreign Affairs of the Slovak Republic. The original invoices or cash checks (exceptionally also copies but based upon reciprocity) should be attached. A table summary that is prepared by the Diplomatic Protocol is reviewed by the Tax Office of Bratislava I. Within the period of 60 days the Tax Office is obliged by law to transfer the recognized claim to the diplomatic missions, consular offices or international organizations.</p>
Slovenia	<p>In Slovenia provisions on the refund of VAT are laid down by the "Rules on the terms and methods of duty exemptions for diplomatic missions and</p>

	<p>consular posts, and international organisations in compliance with international agreements applicable in Slovenia".</p> <p>VAT refunds are subject to the application of the principle of reciprocity. VAT is returned or directly exempt in respect of acquisitions made by missions for official use and acquisitions made by diplomats, consular officers and their family members, and administrative and technical personnel for personal use.</p> <p>Upon arrival, each beneficiary must obtain from the Diplomatic Protocol the <i>Basic certificate for duty exemption</i>, representing the main document for proving entitlement to all further tax-exempt purchases. Beneficiaries are issued certificates for individual tax-exempt purchases by the Ljubljana Tax Office.</p> <p>Beneficiaries may claim tax exemption of two types, i.e. direct and indirect tax exemption. If beneficiaries claim direct exemption, they must obtain from the tax office a certified <i>Certificate of direct duty exemption</i>, issued on the basis of cost estimate. The buyer then submits the confirmed form to the seller of the goods and pays the tax-free price of the acquisition.</p> <p>In the event of indirect exemption, beneficiaries pay a full price with taxes included. Subsequently, they submit the invoice to the tax office, and the paid tax is refunded to their bank account. An application for VAT refund must be made within one year of the date of the payment of the invoice.</p> <p>The applications are submitted quarterly to the Ljubljana Tax Office with all invoices enclosed.</p>
Sweden	<p>Under Swedish law, it is possible to claim a refund of VAT paid on certain goods and services. Sweden does not apply reciprocity in this field.</p> <p>The Head of Mission, Career Consular post or International Organisation, or the individual person who is entitled to a refund, should submit all claims for a refund of VAT and excise duties in writing to the Protocol Department of the Ministry for Foreign Affairs. The application, including the original receipts and invoices, should be handed in on a quarterly basis and no later than one year after the purchase. The Ministry verifies whether the purchase has been made by an entity entitled to a refund, and then forwards the application to the Swedish Tax Agency. If the claim fulfils the conditions under Swedish law, the granted refunds are paid by the Swedish Tax Agency.</p> <p>The Swedish regime does not provide the possibility to claim direct exemption from VAT, except for acquisition of motor vehicles. In this case, a direct exemption from VAT applies if the buyer presents to the seller a certificate issued by the Protocol Department to the effect that the conditions for VAT exemption are fulfilled.</p>
United Kingdom	<p>The UK grants diplomatic missions, international organisations and certain categories of their personnel exemption from VAT on certain goods and services. These are given legal effect by several pieces of legislation, including the Diplomatic Privileges Acts 1964 and 1971, and the International Organisations Act 1968.</p>
Bulgaria	<p>VAT paid on Bulgarian territory is being reimbursed according to the rules in the respective Bulgarian normative document or according to the principles of reciprocity/in force since 18th August 2006.</p>
Romania	<p>In Romania, VAT exemption operates in the following ways:</p> <p>a) by submitting an invoice without VAT by the goods suppliers and/or services deliverers, on the basis of the VAT exemption certificate issued by the Bucharest General Direction of Public Finances or, as case may be, by the districtual general directions of public finances in whose territorial</p>

	<p>competence the respective persons have their professional headquarters, in case that receipt of the exchange value for the goods supplied and services delivered is not made cash or by using non nominal payment instruments;</p> <p>b) by submitting a rent invoice without VAT by the taxable persons who rent spaces with the following destination:</p> <ul style="list-style-type: none"> <li>- premises of diplomatic missions, consular posts, private residences for the staff of the missions, for the heads of the missions and for every other foreign citizen with diplomatic or consular status in Romania, parking places and/or afferent garages included;</li> <li>- premises for the representations of the international and intergovernmental organizations accredited in Romania, residences for the heads of these representations, as well as private residences for the foreign citizens employed by them, parking places and/or afferent garages included;</li> </ul> <p>c) by reimbursement of VAT for goods and services provided, made by the Bucharest General Direction of Public Finances or, as case may be, by the districtual general directions of public finances in whose competence the persons who benefit from this exemption have their residence.</p> <p>For VAT reimbursement, the applicants must fill in a reimbursement request and a voucher, written in two copies, which must contain:</p> <ul style="list-style-type: none"> <li>- the documents specifying the goods and services bought during the quarter for which the reimbursement is asked, exempting the cases when the reciprocity conditions stipulate more than three-month terms;</li> <li>- the documents certifying the payment of the goods and services till the date of filing the applications.</li> </ul> <p>For the goods supplied and services delivered globally for the needs of a building with several apartments, in which persons benefiting from exemption occupy any part as owner or tenant, reimbursement shall be made based on the following documents:</p> <ul style="list-style-type: none"> <li>- detailed account containing common expenses and VAT made by the administrator of the building, indicating the share due by the dweller, according to the legal provisions regarding the sharing of common expenses for each dweller;</li> <li>- the receipt issued by the building administration certifying payment of common expenses and VAT, as resulted from the detailed account.</li> </ul> <p>Copies of the justificatory documents on which VAT reimbursement is based, as required for the goods and services designed for the official use of the diplomatic missions, consular posts and the representations of international and intergovernmental organizations accredited in Romania and original copies of the justificatory documents for the goods and services designated for the use of the staff of the diplomatic missions, consular posts and the representations of international and intergovernmental organizations accredited in Romania or of other foreign citizens with diplomatic or consular status in Romania shall be forwarded.</p> <p>VAT reimbursement requests as well as vouchers and justificatory documents shall be sent to the Ministry of Foreign Affairs on a quarterly basis, the last term being the end of the month following the end of the quarter for which the reimbursement is asked, except for the cases when the reciprocity conditions stipulate terms longer than 3 months.</p> <p>As an exemption from the terms mentioned above, diplomatic missions and consular posts from the states where the financial exercise ends on the 30th of September may apply for VAT reimbursement for the third quarter in two instalments by filing the applications and justificatory documents for July and August separately, by the end of September, and for September separately by the end of October at the latest.</p> <p>Not filing the applications and the enclosed documentation within the stipulated term shall determine the loss of the VAT reimbursement right.</p>
--	---



	<p>Reimbursement requests and justificatory documents not filed in due time will be sent back to the applicants by the Ministry of Foreign Affairs. In fully justified cases, on request of the persons benefiting from VAT redemption, the Minister of Public Finances may approve VAT redemption in case when reimbursement request and/or enclosed documentation were not filed in due time.</p> <p>Within the Ministry of Foreign Affairs, General Direction for the National Protocol has the obligation to check the sums mentioned in vouchers against the justifying documents presented. After verification, "Checked against justifying documents" will be written on the voucher, under the signature of the verifier. The documentation approved by the Ministry of Foreign Affairs will be sent to the applicants, who will file it to the Bucharest General Direction of Public Finances or, as case may be, to the Districtual General Direction of Public Finances.</p> <p>The Bucharest General Direction of Public Finances or, as case may be, the Districtual General Direction of Public Finances analyzes the VAT reimbursement requests and the enclosed documents. The verification and analysis takes into account the following:</p> <ul style="list-style-type: none"> <li>- if the documents proving acquisition of goods and services must match the common and specified typified forms concerning VAT application, as stipulated by the legal provisions in force, and if they refer to the quarter for which the reimbursement is asked, except for the cases when the reciprocity conditions establish terms longer than 3 months;</li> <li>- existence of approval from the Ministry of Foreign Affairs.</li> </ul>
--	---

<b>2. Who is entitled to VAT exempt purchases?</b>	
Austria	Diplomatic and consular missions in Austria as well as their members in diplomatic and career consular rank under the condition that reciprocity is given.
Belgium	<p>Sont exonérés de la TVA, les missions diplomatiques et leur personnel privilégié en fonction, c'est-à-dire les diplomates et le personnel administratif et technique, détenteur d'une carte d'identité spéciale délivrée par le Service du Protocole.</p> <p>Sont donc bénéficiaires du régime d'exonération de la TVA :</p> <ul style="list-style-type: none"> <li>a) les missions diplomatiques et postes consulaires,</li> <li>b) les représentations permanentes des Etats membres auprès des Communautés européennes, à l'exclusion de la représentation permanente de la Belgique,</li> <li>c) les missions des Etats tiers accréditées auprès des Communautés européennes,</li> <li>d) les délégations permanentes des Etats membres auprès de l'OTAN,</li> <li>e) les missions des Etats tiers accréditées auprès de l'OTAN,</li> <li>f) les agents ayant la qualité de diplomates et les membres du personnel administratif et technique des représentations et missions visées ci-avant.</li> </ul>
Czech Republic	The extent in terms of eligible persons is, as mentioned above, based on reciprocity. There are diplomatic missions which are only entitled to VAT refund paid in the prices of goods and services purchased for official use of the mission. On the other hand, there are missions where, in addition to official purchases, diplomats, members of administrative and technical personnel and their family members are also entitled to claim VAT paid in the prices of goods and services purchased for private use. The Act on VAT explicitly excludes only members of service staff, private servants and consular posts headed by honorary consular officers

	from the VAT refunds.
Denmark	The Missions, the privileged staff and their families are entitled to reimbursement of VAT on goods purchased for their own use.
Estonia	VAT shall be refunded to diplomatic representatives, consular agents (except honorary consuls), representatives or representations of special missions or international organizations recognised by the Ministry of Foreign Affairs, diplomatic representations or consular posts of foreign states, special missions or Community institutions or for members of the administrative staff of such representations, posts, special missions or institutions. Exceptions to the provisions are made on the basis of the principle of reciprocity by a regulation of the Government of the Republic. Based on reciprocity the VAT is returned, on application, for missions for official use and for diplomatic agents, for members of administrative staff and their accompanying family members for personal use.
Finland	Diplomatic and consular missions as well as diplomats, consular officers and their accompanying family members are entitled to VAT-exempt purchases. Staff members other than diplomats are not entitled to refund of VAT. The administrative and technical staff of missions may import their removal goods exempt from VAT within six months of their arrival in Finland. Non-resident diplomats are entitled to refund of VAT on the condition of reciprocity. International organizations, EU institutions and agencies as well as their staff are entitled to VAT refund as described in sections 7 and 8.
France	L'achat hors taxes est l'exception, la France pratiquant en règle générale non pas l'exonération, mais le remboursement de la TVA. L'achat hors taxes porte - pour les missions et organisations internationales, et leurs personnels : sur les véhicules, les alcools et tabacs ; - pour les missions et organisations internationales : sur l'essence et le combustible. Le contingent annuel de carburant détaxé est calculé en fonction du parc automobile (voitures de service et 1 véhicule par titulaire) à la date du 31 décembre de l'année précédente et sous réserve de la présentation d'une copie de l'attestation d'assurance des véhicules concernés.
Germany	As VAT refunds are granted under condition of reciprocity, there are approximately 150 different bilateral VAT agreements. Usually, both missions and their individual members can apply for VAT refunds.
Greece	Diplomatic missions as well as diplomats, members of the administrative and technical staff and persons performing similar functions in Greece are exempt from vat under condition of reciprocity.
Hungary	Section 1 of the decree defines who is entitled. (1) Diplomatic and consular representations shall be entitled to reclaim the value added tax and excise tax included in the price of products and services purchased in Hungary, or paid on imported products for official purposes, while members of such diplomatic and consular representations (hereinafter referred to as "diplomatic personnel") shall be entitled, in the case of reciprocity, to reclaim the value added tax and excise tax included in the price of products (or communicated in a resolution for imported products) and services purchased in Hungary for personal use. (2) For the purposes of this Decree diplomatic and consular personnel shall be considered such persons to whom Paragraph b) of Article 1 of the

	<p>International Treaty on Diplomatic Relations, signed in Vienna on 18 April 1961 and Paragraph g) of Article 1 of the Convention on Consular Relations ratified in Vienna on 24 April 1963, apply, including their family members living in their household.</p> <p>(3) This Decree shall apply to international organizations and personnel of such organizations with diplomatic status, if they are entitled to the privileges and exemptions usually granted in diplomatic relations, on the basis of law (including Community legislation) or an international agreement published in the Hungarian Official Gazette.</p> <p>(4) Under this Act no refund shall be granted to any member of the abovementioned representations and international organizations who is a Hungarian national or is authorized to reside in Hungary.</p>
Ireland	Subject to reciprocity, the Mission, Head of Mission, Diplomatic Staff of the Diplomatic Mission and Technical and Administrative Staff of the Diplomatic Mission may apply for VAT refunds/exemptions.
Italy	On the basis of reciprocity, exemption is applicable to all purchases of goods and services for the official use of Diplomatic and Consular Missions as well as International Organisations accredited in Italy, and for all reasonable purchases for the personal use of Diplomatic and Administrative/technical expatriate members of staff of Diplomatic and Consular Missions in Italy and their families.
Latvia	<p>VAT is reimbursed to:</p> <ol style="list-style-type: none"> <li>1) the foreign diplomatic missions and consular posts in the Republic of Latvia, as well as to the representations of international organisations;</li> <li>2) the institutions of the European Community;</li> <li>3) the diplomatic and consular agents and the administrative-technical staff of foreign diplomatic missions and consular posts and family members of the said persons, as well as to the officials of representations of international organisations enjoying diplomatic status in the territory of the Republic of Latvia, provided that the said persons are not citizens or permanent residents of the Republic of Latvia (hereinafter - privileged persons).</li> </ol> <p>The VAT shall be refunded to the administrative-technical staff and their family members once on the goods and services purchased over the period of four months starting from the day when the State Protocol of the Ministry of Foreign Affairs has received the notification on arrival of the respective person in the Republic of Latvia.</p> <p>Exceptions can be granted on the basis of the principle of equality and established bilateral specific procedure for refund of the VAT.</p>
Lithuania	Diplomatic missions, consular posts, international organisations or their representations as well as members of the missions and consular posts and their family members, with the exception of members of the service staff; armed forces of NATO countries and/or the civilian staff accompanying them are entitled to VAT exempt purchases.
Luxembourg	<p>Ont droit aux acquisitions exemptées de la TVA :</p> <ol style="list-style-type: none"> <li>a) les missions diplomatiques et consulaires (usage officiel) et toute personne ayant le statut diplomatique, accréditée au Luxembourg et travaillant pour une ambassade résidente ou un poste consulaire sur le territoire luxembourgeois (usage privé). Le personnel administratif et technique des missions diplomatiques et consulaires bénéficie en moindre mesure de ces dispositions pour leur usage privé. L'ensemble de ce régime est soumis au principe de la réciprocité et donc aux accords conclus bilatéralement avec les pays concernés</li> <li>b) Les Institutions européennes et les organisations internationales avec siège a Luxembourg, ainsi que les agents a statut diplomatique travaillant</li> </ol>

	pour ces Institutions européennes et ces organisations internationales c) En moindre mesure, les agents statutaires des organisations internationales et des Institutions européennes avec siège à Luxembourg.
Malta	Members of resident Diplomatic Missions who are in possession of a valid Identity Card issued by the Protocol and Consular Services Directorate of the Ministry of Foreign Affairs are entitled for refund of VAT on the supply of goods and services. International Organisations, EU institutions and agencies as well as their staff as approved by the Ministry of Foreign Affairs are also entitled to VAT refund.
The Netherlands	Diplomatic missions and consular posts Where entitled, diplomatic missions and consular posts will be exempt from VAT on the delivery of goods excluding food, drink and tobacco products and the performance of services intended for their official use, if the amount per invoice is at least € 225 (VAT excluded). Members of diplomatic missions and consular posts Where entitled, members of diplomatic missions and consular posts will be exempt from VAT on goods for personal use.
Poland	The privilege is granted to: - diplomatic missions accredited in Poland, for official purchases of the missions and private purchases of their staff, - representations of international organizations accredited in Poland and their diplomatic staff, - ED institutions operating on the territory of Poland, exclusively for official purposes.
Slovakia	According to the above mention law, with respect to the reciprocity all foreign representatives (diplomatic missions, consular offices, international organizations, their diplomatic, administrative and technical staff) are entitled to VAT exempt purchased. The Slovak Law explicitly excludes the VAT exempt purchases only by members of service staff, private servants and non - professional Consuls. Usually both missions and their personnel can apply for VAT refunds.
Slovenia	Diplomatic and consular missions as well as diplomats, consular officers and their accompanying family members are entitled to VAT-exempt purchases. Members of administrative and technical staff of diplomatic missions and consular officials may, within twelve months from the day of the arrival to the Republic of Slovenia, claim tax exemption with respect to the acquisitions of household appliances and the purchase of one vehicle, and for the purchase or fuel for personal use during their mandate in the Republic of Slovenia. International organizations, EU institutions and their staff are entitled to VAT refund as described in sections 7 and 8.
Sweden	Diplomatic Missions, Diplomatic Agents, Career Consular posts, Career Consuls, Offices and Heads of certain International Organizations are entitled to VAT refund. According to current practice, members of the administrative and technical staff may, <i>par courtoisie</i> , also claim a refund, on condition that the purchase takes place during the period of their first installation (within twelve months after notification to the Ministry).
United Kingdom	Diplomatic missions in the UK, International Organisations based in the UK, International Organisations accredited to the EU or other bodies recognised by the UK as entitled to exemption, foreign permanent representatives accredited to the EU or other bodies recognised by the UK as entitled to exemption, personnel granted the same status as diplomatic agents, and members of staff from the diplomatic missions

	who fall under the Technical and Administrative category.
Bulgaria	VAT is being reimbursed to foreign diplomatic missions, consulates, international and intergovernmental organizations accredited in Bulgaria, as well as to their personnel.
Romania	Goods supplied and services delivered to the diplomatic mission and consular posts, their staff and any other citizens with diplomatic or consular status in Romania are VAT exempted, under the conditions of reciprocity. Goods supplied and services delivered to the representations of the international and intergovernmental organizations accredited in Romania, and of the foreign citizens employed by them, within the limits and according to the conditions stipulated in the conventions establishing these organizations, are also VAT exempted.

<b>3. Which goods and services are covered by the refund regime?</b>	
Austria	All goods and services determined for the official use of diplomatic and consular missions or for the personal use of their members in diplomatic and career consular rank.
Belgium	<p>Pour l'usage officiel: tous les biens et les services qui sont destinés aux chancelleries diplomatiques ou aux résidences des chefs de poste ou qui ont un lien direct avec l'exercice des fonctions proprement dites des missions diplomatiques sauf :</p> <ul style="list-style-type: none"> <li>- les participations à des foires, salons, expositions ;</li> <li>- les travaux immobiliers effectués à des immeubles qui servent au logement du personnel de la mission diplomatique ;</li> <li>- les services fournis par les agences de voyage ;</li> <li>- les frais d'hôtel ou de restaurant.</li> </ul> <p>Pour l'usage personnel : les opérations effectuées par les ayants droit afin de pourvoir en Belgique, pendant la période d'exercice de leurs fonctions auprès de la mission concernée, à leurs propres besoins personnels et à ceux des membres de leur famille vivant sous leur toit, à leur charge et inscrits dans le registre du Service du Protocole.</p> <p>Cela concerne les livraisons de biens meubles et les prestations de services à l'exclusion :</p> <ul style="list-style-type: none"> <li>- des frais d'hôtel, de restaurant, etc. ;</li> <li>- des livraisons de biens d'alimentation générale ;</li> <li>- des fournitures d'eau, de gaz, d'électricité, de mazout ainsi que les raccordements et communications téléphoniques, de télédistribution à leur domicile privé ;</li> <li>- d'une 4e voiture pour le chef de poste, d'une 3e voiture pour les diplomates et d'une 2e voiture pour le personnel administratif et technique;</li> <li>- des caravanes, yachts, bateaux, remorques, mobile homes, etc.</li> <li>- des services fournis par les agences de voyage;</li> <li>- des opérations bancaires et financières ;</li> <li>- des objets d'art, de collection et d'antiquité ;</li> <li>- des armes de chasse, de sport ou de défense ;</li> <li>- des livraisons de bâtiments ainsi que des travaux immobiliers.</li> </ul>
Czech Republic	The extent of refundable goods and services is based on reciprocity. The Act on VAT does not explicitly exclude any item. In case of countries which refund e.g. only VAT paid in the price of fuel, the Czech side equally refunds to the embassies of such countries only the VAT paid in the price of fuel.
Denmark	Most goods purchased in Denmark are covered by the refund regime.

	Exceptions are antiques, auction items, second hand goods, bridge tolls, medicine, admission fees for entertainment and ammunition and firearms.
Estonia	Based on reciprocity or bilateral agreements the VAT shall be refunded for all merchandise, except foodstuffs, or services, provided that the goods were purchased in Estonia and that invoices are submitted. The VAT shall not be refunded for the purchase of second hand merchandise.
Finland	The exemption covers all goods and services, provided that the taxable price of any single article or service amounts to at least 170 euros. The term "single article" refers, as a rule, to a single article or service. With regard to articles which are sold together as a package, the term refers to the entire package. When more than one of a particular article is purchased, the term refers to the entire consignment. Reimbursement is also granted for the acquisition of foodstuffs, medicines, alcohol and clothing, if the value of goods from anyone of these product groups purchased on a single invoice, or on several invoices on one occasion from the same seller, amounts to 170 euros or more. In respect of electricity, telephone and water invoices, as well as fuel purchases (heating fuel and fuel for motor vehicles), the purchases take place on a continual basis and thus, all invoices are accepted. The term 'single service' refers to the entire cost of the provision of a service, e.g. including both work and materials.
France	Conformément au principe de territorialité, les biens acquis et les services rendus en France supportent normalement la TVA. A cet égard, les conventions de Vienne du 18 avril 1961 sur les relations diplomatiques et du 24 avril 1963 sur les relations consulaires ne prévoient aucune exemption. Les missions étrangères doivent donc acquitter la TVA dans les conditions de droit commun. En conséquence, les membres des missions diplomatiques ne bénéficient pas du remboursement de la TVA pour leurs achats personnels. En revanche, pour les missions elles-mêmes, la TVA grevant certaines dépenses engagées dans le cadre de l'activité diplomatique peut être remboursée sous réserve de réciprocité. Ouvrent ainsi droit au remboursement de la TVA notamment les dépenses ou achats suivants afférents aux locaux abritant les bureaux de la Chancellerie et la Résidence du Chef de Mission : - meubles meublants, - objets fonctionnels (appareils de chauffage, d'éclairage, moquettes, tapis, rideaux. ...), - fournitures de bureau, - frais de réception engagés à l'occasion de la fête nationale ou de visites d'Etat, - les factures d'eau, de gaz, d'électricité et de téléphone. En outre, les dépenses à caractère immobilier (achat, travaux) afférentes aux locaux officiels des Missions ouvrent droit à remboursement de la TVA, à la condition que les représentations françaises dans le pays demandeur bénéficient d'un traitement équivalent.
Germany	According to Article 3 paragraph 1 of the Umsatzsteuererstattungsverordnung (UStErstVO = regulation for the refunding of VAT) there are only three exceptions: no VAT refund for groceries no VAT refund for tobacco products no VAT refund for eating out in restaurants, bars, cafes etc. VAT for all other goods and services is refundable.
Greece	The following expenses are not subject to VAT exemption: purchase of tobacco products, liquors and spirits, gas, heating fuel as well as cars and

	<p>motorcycles. The abovementioned goods can be purchased under franchise status.</p> <p>All other goods and services are subject to VAT exemption on the basis of reciprocity.</p>
Hungary	<p>Representations shall only be entitled to reclaim the value added tax and excise tax charged in the price of products and services (or communicated in a resolution for imported products) paid by the representation, which are purchased or used for the regular operation of the representation and shown in their accounting records under financial expenses. A representation may file a request for refund of taxes for fuel used for vehicles registered under the name of the representation.</p> <p>(1) Diplomatic personnel shall be entitled to reclaim the value added tax and excise tax included in the price of products and services, and paid on imported goods by such personnel, which are purchased or used for personal purposes.</p>
Ireland	<p>VAT refund is given under Statutory Instrument No. 334 of 1996, Value-Added Tax (Refund of Tax) (No.29). Guidelines to interpretation of the Statutory Instrument are attached. Note: Guidelines are subject to discretion of Protocol Division</p> <p><u>Guidelines to interpretation of the Statutory Instrument</u></p> <p>Items/Services Eligible for VAT Relief:</p> <p>Car Service for official Embassy Vehicles</p> <p>Petrol &amp; diesel for Embassy and for Diplomatic Staff</p> <p>Heating Oil for Embassy &amp; Diplomatic Staff</p> <p>Construction, Maintenance, Decoration or Repair Costs to residences of Diplomatic &amp; A &amp; T Staff and Chancery and all associated legal costs, architects fees, professional fees/costs etc.</p> <p>Purchase of garden plants/fertilizer/soil etc. for Embassy and Ambassador's Residence only</p> <p>Hotel/Bed &amp; Breakfast accommodation costs i.e. after arrival in the country &amp; awaiting locating accommodation</p> <p>Hotel Costs incurred by Embassy for official business e.g. hire of hotel room and necessary equipment for official entertainment by the Embassy</p> <p>Hire of Catering Services/Providers for official Embassy functions only (alcohol &amp; soft drinks supplied for functions already allowed to be reclaimed).</p> <p>Hire of tables/chairs/glassware/cutlery/equipment etc. for official embassy functions only</p> <p>Advertising for Staff i.e. Media costs</p> <p>Courier Service - for official Embassy use</p> <p>Business goods:</p> <p>Purchase hire and maintenance of office equipment (includes Stationery &amp; newspapers)</p> <p>Cost of Cleaning Services for Embassy and Ambassador's Residence only</p> <p>Security &amp; Fire Prevention equipment - purchase of equipment, installation &amp; maintenance</p> <p>Household goods:</p> <p>Furniture</p> <p>Textile products - e.g. curtains, drapes, bed linen, table linen, towels</p> <p>Kitchen appliances</p> <p>Electrical Equipment - with exceptions</p> <p>Televisions/Video Recorders/Camcorder's etc.</p> <p>Hi-Fi Equipment</p> <p>Cameras &amp; Camera equipment</p> <p>Computers and business/educational software</p>

	<p>Services:</p> <p>Electricity (Ambassador's Residence &amp; Chancery)</p> <p>Gas (Ambassador's Residence &amp; Chancery)</p> <p>Cable T.V. (Ambassador's Residence &amp; Chancery)</p> <p>Telephone Bills, including Mobile Phones (Ambassador's Residence &amp; Chancery)</p> <p>Internet Fees (Ambassador's Residence &amp; Chancery)</p> <p>Hire, maintenance, transport &amp; storage of All Business &amp; Household goods</p> <p>Items/Services Not Eligible for VAT Relief:</p> <p>Accessories for motor vehicles when not included in initial purchase price e.g. car radios, roof rack, replacement tyres, etc.</p> <p>Car Service for Diplomats and Administrative &amp; Technical Staff</p> <p>Petrol &amp; diesel for all Administrative and Technical staff</p> <p>Heating oil for Administrative &amp; Technical Staff</p> <p>Legal Fees other than those mentioned across e.g. relating to employment tribunals etc. not allowable</p> <p>Professional Fees incurred by Diplomatic Staff and Administrative &amp; Technical Staff - e.g. Accountants, pensions advisors, consultants fees, professional fees/costs etc.</p> <p>Purchase of garden plants/fertilizer/soil etc. by Diplomats and Administrative &amp; Technical Staff</p> <p>Non accommodation components of Hotel/Bed &amp; Breakfast bills e.g. food, phone calls, alcohol etc.</p> <p>Hotel costs incurred outside of official business e.g. holidays, weekends away etc.</p> <p>Hire of tables/chairs/glassware/cutlery/equipment by Diplomatic Staff and Administrative &amp; Technical Staff</p> <p>Personal Items:</p> <p>Jewellery</p> <p>Clothing</p> <p>Perfume &amp; Cosmetics</p> <p>Toys</p> <p>Shavers</p> <p>Electric toothbrush</p> <p>Sports Equipment</p> <p>Computer games (for recreational purposes)</p> <p>Video Tapes and DVD's</p> <p>Electricity (Diplomatic and A &amp; T Staff)</p> <p>Gas (Diplomatic and A &amp; T Staff)</p> <p>Cable T.V. (Diplomatic and A &amp; T Staff)</p> <p>Telephone Bills, including Mobile Phone bills - personal (Diplomatic and A &amp; T Staff)</p> <p>Internet Fees (Diplomatic and A &amp; T Staff)</p> <p>Any costs incurred, by Diplomats and A &amp; T Staff, if moving accommodation during term of office i.e. other than those mentioned above.</p>
Italy	The exemption applies to all goods and services, on the basis of reciprocity.
Latvia	<p>VAT is refunded for following goods and services:</p> <ol style="list-style-type: none"> <li>1. Vehicles (motor-cars of all types, motor cycles, mopeds, bicycles, compulsory vehicle utilities, spare parts and repair costs, lubricants and fuel for the vehicles).</li> <li>2. Interior design objects: furniture, carpets, curtains, curtain rails, blinds, table cloths, plates and dishes, table and wall clocks.</li> </ol>



	<p>3. Musical instruments: pianos, grand pianos and organ.</p> <p>4. Office equipment (including computers, computer parts and computer equipment accessories, printers and their spare parts, scanners, copiers and their spare parts, calculators, telephones and fax machines).</p> <p>5. Household appliances: Electrical appliances, audio and video equipment, photographic equipment: cameras.</p> <p>6. Stationery.</p> <p>7. Printed matter: business cards, invitations, programmes, brochures, visual presentation materials, official forms, letterheads, table cards and menus.</p> <p>8. Services rendered to the buildings of privileged institutions and residences of the heads of privileged institutions (designing, repairs and construction materials for repairs, goods and services for maintenance and cleaning, lease services, public utilities (electricity, gas, water, heating supply, waste collection and disposal)).</p> <p>9. Security and alarm systems. Security services.</p> <p>10. Payment for parking spaces. Rent of garages.</p> <p>11. Fire prevention equipment.</p> <p>12. Telecommunication services.</p> <p>Exceptions can be granted on the basis of the principle of equality and established bilateral specific procedure for refund of the VAT.</p>
Lithuania	<p>VAT is refunded for all goods and services acquired in the Republic of Lithuania, except the following articles (13 exceptions):</p> <p>1. Immovable property (could be refunded if it is specified by the MFA);</p> <p>2. Land, air, water transport and auxiliary transport installations (could be refunded if it is specified by the MFA);</p> <p>3. Supply of heat, electricity, water, gas, community and operation services, except in cases when the said services are connected with the immovable property specified by the MFA;</p> <p>5. Works of art, collector's items and antiques;</p> <p>6. Arms and munitions as well as their parts;</p> <p>7. Foodstuffs (non-alcoholic beverages including) as well as services related to the supply of food (non-alcoholic beverages including), provided by restaurants, cafes and other institutions of public catering, except for the foodstuffs (non-alcoholic beverages including) and services related to the provision thereof intended for the organisation of receptions on the occasion of the national days of the foreign states, the receptions held on the occasion of arrival and departure of the head of the mission as well as receptions held by the mission to honour the official guests of the Republic of Lithuania;</p> <p>8. Manufactured tobacco;</p> <p>9. Pharmaceutical products and medical equipment;</p> <p>10. Tourism services, except for the accommodation services provided to the official guest delegations of the Republic of Lithuania;</p> <p>11. Sporting equipment and services relating to sporting activities (sports clubs, horse riding schools, etc.);</p> <p>12. Recreational activities (fishing, hunting, tourism and other services, bowling, billiards, darts, etc.);</p> <p>13. Passenger transport services.</p>
Luxembourg	<p>En règle générale, sont exonérés pour les missions et agents diplomatiques tous les biens et services pour l'usage officiel et privé sur base de la réciprocité (pour les missions diplomatiques et consulaires uniquement). Sont exclus de la disposition les livraisons de biens alimentaires, de boissons alcoolisées et la fourniture de repas, tabac, tout comme les travaux immobiliers lorsqu'il s'agit de prestations à caractère</p>

	personnel et privé.
Malta	<p>(a) Goods purchased locally, whether singly or in bulk, to entitled officials individually for personal use or to Missions for official use, costing as shown on the fiscal receipt/s, amounts to 50 Maltese Liri or more including VAT, in any particular day from the same supplier.</p> <p>(b) Hotel bills including accommodation and extra services, subject to a maximum 5% refund, but not conditioned to the 50 Maltese Liri threshold mentioned in (a) above.</p> <p>(c) Restaurant bills amounting to 25 Maltese Liri or more, subject to a 18% refund.</p> <p>(d) Communications bills (Maltacom and Vodafone) incurred by Embassies and Cultural Centres are refunded at 15%. Individuals shall be refunded at 5% on Maltacom bills for communication costs incurred on their residences land line, and at 18% on Maltacom mobile telephony bills.</p> <p>(e) Rent for private residence of individuals shall be refunded at 5% solely for the first year of residence in the same premises as provided for by the Malta Travel Tourism Act. Rental payments for premises of Diplomatic Missions or approved Organisations is not subject to VAT, and therefore no refund may be claimed.</p> <p>(f) Construction costs related to major construction works on official premises owned by the Missions or approved Organisations. These claims, which should be accompanied by MEPA permits and have a value of LM5000 are refunded at 18%. Prior authorisation should be requested from the Protocol and Consular Services Directorate and each claim is considered on a case-by-case basis.</p>
The Netherlands	<p>Diplomatic missions and consular posts</p> <p>For diplomatic missions and consular posts exemption is granted from VAT on the purchase of goods and services for official use by these missions and posts. With regard to the honorary consul the exemption from VAT is limited.</p> <p>Members of diplomatic missions and consular posts</p> <p>In principle exemption is granted from VAT on movable property intended for personal use, where the total billed amount is at least € 225 (excluding VAT). When buying on account, the invoice may cover purchases from the same supplier within one calendar quarter. No exemptions will be granted if purchases made by different persons, diplomatic missions or consular posts have been added together on the same invoice.</p> <p>This exemption does not apply to food, alcoholic beverages and tobacco or goods supplied by hotels, restaurants, cafes, catering organizations and related bodies. Furthermore, immovable property and services are excluded from the exemption. Nor is exemption from VAT granted in respect of goods which are used for business purposes, or which are sold, given away, rented out or in any other way put at the disposal of third parties by the person concerned.</p>
Poland	The subjective and objective scope of exemptions from the tax on goods and services and excise tax is based on the principle of reciprocity and thus depends on the scope of subjective and objective exemptions extended to Polish diplomatic missions and their staff in states represented by diplomatic missions accredited in Poland.
Slovakia	The Law on VAT does not explicitly exclude any item. However it only allows to refund the purchase of goods and services if its total price - including VAT- is superior to 1000,- SK (Slovak crowns). In case another country sets for Slovak representatives the purchase limit higher than

	1000 SK, the principle of reciprocity is applied.
Slovenia	<p>General principle for VAT exemption includes all goods and services, provided that a single invoice amounts to at least SIT 15.000 (ca. EUR 62), except for the purchases of fuel for individual beneficiaries' vehicles or those based on a contractual relationship or subscription for installations relating to official or residential premises, when exemption may also be claimed if the value of goods or services on the receipt is lower than SIT 15.000.</p> <p>However, in Slovenia VAT refunds are subject to the application of the principle of reciprocity.</p>
Sweden	<p>Only purchases of certain goods and services qualify for a refund, see appendix 1 (Missions, Consulates, Organizations) and appendix 2 (individual persons).</p> <p><u>Appendix 1</u></p> <p>Services and goods purchased by Diplomatic Missions, Career Consular posts, International Organizations and EU institutions</p> <p>Examples of purchases which <u>qualify</u> for a refund of value added tax.</p> <p>Goods intended for furnishing or equipment of Mission premises, the official residence or the premises of Career Consular posts:</p> <ul style="list-style-type: none"> <li>a) - furniture <ul style="list-style-type: none"> <li>- piano, grand piano, organ</li> <li>- carpets</li> <li>- wallpaper etc. - light fittings</li> </ul> </li> <li>b) - works of art <ul style="list-style-type: none"> <li>- handicrafts</li> <li>- other decorative objects - potted plants</li> </ul> </li> <li>c) textile products of various kinds, such as <ul style="list-style-type: none"> <li>- flags</li> <li>- curtains, draperies</li> <li>- tapestries</li> <li>- fabrics for upholstery</li> <li>- table linen</li> <li>- bedding equipment, bed linen</li> <li>- towels</li> </ul> </li> <li>d) - curtain rods, brackets, venetian blinds</li> <li>e) household equipment and similar goods such as <ul style="list-style-type: none"> <li>- kitchen utensils</li> <li>- dishwashers</li> <li>- washing machines</li> <li>- freezers and refrigerators</li> <li>- kitchen stoves and ovens</li> <li>- vacuum cleaners</li> <li>- sewing machines</li> <li>- mangles</li> <li>- fans, humidifiers, air purifiers</li> <li>- steam bath equipment, sauna equipment</li> </ul> </li> <li>f) - bicycles and equipment for physical exercise</li> <li>g) - window boxes <ul style="list-style-type: none"> <li>- gardening tools</li> <li>- tent for official functions in the garden of the Mission</li> <li>- other tools for the maintenance and cleaning of a building</li> </ul> </li> <li>h) office equipment, fixtures and printed matter for the function of the Mission or the Career Consulate such as <ul style="list-style-type: none"> <li>- typewriters</li> <li>- calculators</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>- computers and standard computer programmes</li> <li>- telefax</li> <li>- telephones (<i>no telephone bills from outside the office</i>)</li> <li>- copying and other office machines</li> <li>- general daily newspapers</li> <li>- books</li> <li>- catalogues</li> <li>- programmes</li> <li>- brochures</li> <li>- circulars</li> <li>- printed typing paper</li> <li>- printed invitation cards and visiting cards</li> </ul> <p>i) - radio receivers</p> <ul style="list-style-type: none"> <li>- videos</li> <li>- television sets including cable and satellite TV equipment</li> <li>- gramophones</li> <li>- tape recorders</li> <li>- CD players</li> <li>- amplifiers</li> <li>- loudspeakers</li> <li>- aerials etc.</li> </ul> <p>j) - cameras and projectors with or without tripod</p> <ul style="list-style-type: none"> <li>- camera lenses</li> <li>- screens with or without stand</li> <li>- light metres</li> <li>- photoflashes</li> <li>- enlarging equipment</li> <li>- splicers and similar equipment</li> <li>- binoculars</li> </ul> <p>k) - fittings and equipment other than those listed for the abovementioned buildings, for instance security devices for Mission premises</p> <p>l) - accessories and equipment for motor vehicles</p> <p>m) - oils and fuels</p> <p>n) - alcoholic beverages</p> <p>o) - tobacco</p> <p>p) - service of goods and of the premises of a Diplomatic Mission (Embassy premises and the official residence) and Career Consular posts</p> <p>by service of goods is meant</p> <ul style="list-style-type: none"> <li>- manufacture to order</li> <li>- leasing of office machines</li> <li>- car leasing</li> <li>- rent of tableware for official functions on the premises of the Mission</li> <li>- rent of tent for official functions on the premises of the Mission</li> <li>- design</li> <li>- installation</li> <li>- repair</li> <li>- control</li> <li>- analysis</li> <li>- maintenance</li> <li>- alterations</li> <li>- cleaning</li> </ul> <p>material as well as labour costs are regarded as service</p>
--	---

	<p>by service of buildings or grounds is meant</p> <ul style="list-style-type: none"> <li>- new construction, structural additions or reconstruction</li> <li>- cleaning, maintenance and repair work, including such work on roads, lawns and garden arrangements within the grounds</li> <li>- supply of water, electric power</li> <li>- sewage treatment and refuse collection</li> <li>- telecommunication services</li> </ul> <p>service of the premises of a Diplomatic Mission or Career Consular post also includes an estate agent's fees for example in connection with the purchase of such localities</p> <p>q) - security guard services with regard to property used for the purposes of a Mission or Career Consular post</p> <p>r) - rent for property used for the purposes of a Mission or a Consulate. When a property owner who is going to let premises to a Mission or a Career Consular post applies for voluntary tax liability, he/she must produce a certificate from the Protocol Department to the effect that his/her tenant is entitled to VAT refunding.</p> <p><u>Appendix 2</u></p> <p>Services and goods purchased by Diplomatic Agents, Career Consuls and Heads of Organisation</p> <p>Examples of purchases which <u>qualify</u> for a refund of value added tax</p> <p>a) - furniture</p> <ul style="list-style-type: none"> <li>- piano, grand piano</li> <li>- carpets, textiles for interior decoration such as</li> <li>- curtains, draperies</li> <li>- fabric for upholstery and similar textile handicraft</li> <li>- rugs</li> <li>- lighting equipment</li> </ul> <p>b) household machines and similar goods such as</p> <ul style="list-style-type: none"> <li>- dishwashers</li> <li>- freezers and refrigerators</li> <li>- washing machines</li> <li>- mangles</li> <li>- irons</li> <li>- kitchen stoves and ovens</li> <li>- electric grills</li> <li>- percolators</li> <li>- mixing machines, electric beaters</li> <li>- sewing machines</li> <li>- vacuum cleaners</li> </ul> <p>c) - typewriters</p> <ul style="list-style-type: none"> <li>- calculators</li> <li>- computers</li> </ul> <p>d) - books</p> <ul style="list-style-type: none"> <li>- radio receivers</li> <li>- television sets including cable and satellite TV equipment</li> <li>- videos</li> <li>- tape recorders</li> <li>- CD players, gramophones - amplifiers</li> <li>- loudspeakers</li> <li>- mobile telephones</li> </ul> <p>e) - cameras and projectors with or without tripod</p> <ul style="list-style-type: none"> <li>- camera lenses</li> <li>- screens with or without stand</li> <li>- light metres</li> <li>- photo-flashes and other similar photographic equipment</li> </ul>
--	--

	<ul style="list-style-type: none"> <li>- binoculars</li> <li>f) - accessories and equipment for goods specified under items a) - e) as well as for motor vehicles including winter tyres and trailers</li> <li>g) service of <ul style="list-style-type: none"> <li>- goods specified under items a) - f)</li> <li>- motor vehicles</li> <li>- premises in connection with the installation of articles specified under item b) or of such articles previously installed on the premises.</li> </ul> </li> <li>by service of goods is meant <ul style="list-style-type: none"> <li>- manufacture to order</li> <li>- car leasing</li> <li>- design</li> <li>- installation</li> <li>- repair</li> <li>- control</li> <li>- analysis</li> <li>- maintenance</li> <li>- alterations</li> <li>- cleaning</li> </ul> </li> <li>material as well as labour costs may be regarded as service</li> <li>h) - fuels</li> <li>i) - alcoholic beverages and tobacco</li> </ul>
United Kingdom	<p>For Official use: All missions and organisations can import goods free of customs charges. There is an annual quota for purchases of tax-free cigarettes and liquor. All official vehicles and entitled personnel can purchase fuel and have the VAT element refunded. There are exemptions from VAT on certain other goods and services in various categories, defined by legislation.</p> <p>For personal use: Diplomatic or Technical and Administrative can purchase at least one vehicle VAT free and can purchase fuel and have the VAT element refunded. All foreign staff and their families, on first moving to the UK, can import their personal effects without any VAT or import duties being applied.</p>
Bulgaria	<p>VAT is being reimbursed for the following official and private purchases.</p> <p>a. Official purchases, as follows:</p> <ul style="list-style-type: none"> <li>- cars and motorcycles; furniture and other goods for furnishing and equipment, sanitary and hygiene goods, as well as kitchen equipment, including refrigerators, ovens, washing machines, coffee machines, water coolers, vacuum cleaners, air conditioning equipment, etc.;</li> <li>- construction and building equipment and services necessary for the construction and/or maintenance of the buildings and their appropriated terrains/gardens/ or their rental cost, necessary for the residency of the Head of Mission as well as for the purchase of a building and its appropriated terrain to be used as residency of the Head of Mission;</li> <li>audio and visual equipment, office equipment and goods, security equipment and services, office supplies, telephone and telecommunication equipment, repair and maintenance of the equipment;</li> <li>- telephone and internet services, electricity, hot water supply, fuel supply for local heating installations, subscription to Bulgarian periodicals;</li> <li>- temporary hotel accommodation for recently arrived diplomats - not more than 20 nights;</li> <li>- liquid fuels - up to 300 litres of gasoline or 250 litres diesel fuel per one calendar month for each official car.</li> </ul> <p>b. Personal purchases, as follows:</p>

	<ul style="list-style-type: none"> <li>- cars and motorcycles; furniture for a single-time furnishing of a lodging bought no later than 12 months after assuming one's responsibilities, including kitchen equipment (refrigerator, oven, washing machine, etc) and technical equipment, including audio and visual equipment, air conditioning equipment, computer configurations;</li> <li>- telephone services, electricity, heating, and water supply;</li> <li>- repair of a lodging once every three years or following a change of its user;</li> <li>- liquid fuel - up to 200 litres of gasoline or 150 litres of diesel fuel per one calendar month for one private car;</li> <li>- telephone and telecommunications equipment, repair and maintenance of the equipment - not more than 2 items for single-living staff and 4 items for married staff.</li> </ul>
Romania	Goods supplied and services delivered meeting the conditions of reciprocity are covered by the VAT exempting regime, that is goods and services about which Romanian diplomatic missions and consular posts in the respective state benefit from VAT.

<b>4. Does a minimum purchase limit exist? If so, please specify</b>	
Austria	Only purchases for goods and services above 73,- € are eligible for VAT refund.
Belgium	<p>Les livraisons de biens meubles et de services, autres que les fournitures d'eau, de gaz, d'électricité et de combustibles, les raccordements et communications télégraphiques et téléphoniques au siège même des organismes, sont exemptées de la taxe lorsque leur montant atteint 123,95 EUR par livraison, TVA non comprise, et qu'elles répondent à la notion d'usage officiel.</p> <p>Pour l'usage personnel, le montant minimum hors TVA pour obtenir l'exonération de la TVA sur des achats de biens et des services est de 247,89 EUR.</p>
Czech Republic	The Act on VAT states that the VAT shall be refunded if the price of the taxable supply paid to one seller in one calendar day indicated on one receipt exceeds CZK 4 000, inclusive of tax, with the exception of the purchase of fuel, telecommunication services, electricity, water and gas. Nevertheless, as mentioned above, this limit is applicable only to those countries which do not impose indirect taxes at all, non-resident missions and representations of international organizations. In case of other countries, the principle of reciprocity governs the minimum limit as well.
Denmark	There is no minimum limit for purchases made by the Mission, but for the staff the minimum purchase limit is DKK. 1.500,00. Exceptions from this rule are payments for electricity, gas refuse collection, heating, oil sewage, telecommunications and water.
Estonia	The total value of the goods and services, inclusive the VAT, is at least 1000 EEK (Estonian crores) at one time. In the case of public utility services, telecommunications services and fuel the VAT shall be refunded if the total value of the goods or services is less than 1000 EEK.
Finland	Yes, 170 euros. See reply to question 3 above. 80 euros for EU institutions. See reply to question 8 below.
France	Pour des raisons techniques (assurer une meilleure fluidité de la gestion des dossiers), les factures ne sont prises en compte pour le remboursement de la TVA que pour un montant supérieur ou égal à 150 euros HT (ce seuil étant toutefois supprimé pour les dépenses de téléphone, d'internet, d'eau, de gaz et d'électricité). Il est possible de grouper plusieurs factures pour atteindre ce montant, à condition qu'elles

	émanent du même fournisseur ou prestataire de services.
Germany	Only purchases for goods and services above 100,00 € are eligible for refunds, as provided in Article 1 paragraph 1 of the German Umsatzsteuerersatzverordnung (UStErstVO). Bills for electricity, gas and water can be summed up until the amount of 100,00 € is reached. Bills for petrol and diesel fuel for less than 100,00 € can be summed up too, provided they are issued by the same service station.
Greece	VAT exemption for goods and services should be requested exclusively for the official use of the diplomatic missions or for the family needs of their staff. The above goods and services should be of a reasonable quantity, sufficient to cover real needs.
Hungary	The right to reclaim tax may only be enforced if the amount of value added tax shown in the invoice or communicated in the resolution is at least 500 forints (HUF) or more.
Ireland	Currently, refund of VAT will normally be made in respect of claims of €127 or greater. Claims are taken to mean the total number of invoices submitted with application form Dip1B. If after three months the total VAT on all invoices which qualify for refund is still less than €127 an application may be submitted for amount below €127.
Italy	Yes, the minimum purchase limit applicable in Italy is Euros 258,23 before taxes. Nonetheless, I.V.A. Law allows to consolidate in a single invoice, purchases made within one week by the same beneficiary from the same merchant, in order to reach the minimum limit as above.
Latvia	The value added tax and excise tax shall be refunded to the representations, institutions of the European Communities in the Republic of Latvia and International Organisations, provided that the amount of transaction indicated in each tax invoice, including VAT, <i>exceeds LVL 125 (approx. EUR 180)</i> . The restriction described shall not be applicable to charges for telecommunication services, rent/lease of premises, electricity, gas, heating supply, centralized water supply, sewerage services and waste collection and disposal services, security services, as well as fuel purchased for vehicles. The value added tax and excise tax shall be refunded to the privileged persons, provided that the amount of transaction indicated in each tax invoice, including VAT, <i>exceeds LVL 35 (approx. EUR 50)</i> . The restriction shall not be imposed on charges for telecommunication services and fuel purchased for vehicles. Exceptions can be granted on the basis of the principle of equality and established bilateral specific procedure for refund of the VAT.
Lithuania	VAT is refunded on the basis of VAT invoices each of which is not less than 800 Litas (232 €). The VAT paid for motor vehicle fuel, communications services, the supply of heat, electricity, water, gas, community and operation services is refunded irrespective of the price.
Luxembourg	Le montant minimum est de 120 euros pour usages officiels et de 240 euros pour tout usage à caractère personnel et privé en ce qui concerne les personnes bénéficiant du statut diplomatique. Pour les fonctionnaires statutaires des Institutions européennes et des organisations internationales, le plancher minimum est de 100 euros.
Malta	Yes, the amount for each invoice must, under the Value Added Tax Act, 1998 be at least 50 Maltese Liri including VAT for goods purchased locally. Restaurant bills must be at least 25 Maltese Liri or more.
The Netherlands	In case of a VAT refund, the threshold for movable property in free circulation in the Netherlands is € 225 per invoice (excluding VAT), once every three months. This means that refund is only applicable for invoices exceeding € 225 (excluding VAT). In case of a VAT exemption (in



	advance), the threshold for movable property in free circulation in the Netherlands is € 35.000 (excluding VAT).
Poland	The minimum limits are introduced on the basis of reciprocity.
Slovakia	The Law on VAT fixes the minimum purchase limit (including VAT) to 1000,- SK (approximately 30 Euro) with the exception of the purchases of fuel. In case another country sets for the Slovak representatives the purchase limit higher than 1000 SK, the principle of reciprocity is applied. This principle also enables the cumulating of bills issued by one supplier at the same day. Bills for electricity, gas and water can be also summed up until the amount of 1000,- SK is reached.
Slovenia	Yes, SIT 15.000 (cc. EUR 62).
Sweden	The amount for each invoice must, under the regulations in force, be at least SEK 1.000 including VAT or equal to that amount in foreign currency. The only exceptions are invoices for fuels, alcoholic beverages and tobacco, where no minimum purchase limit exists.
United Kingdom	There are minimum limits on certain purchases, which vary according to category eg "substantial value", pounds sterling 1 ,000, pounds sterling 50. There is no minimum purchase limit on petrol, diesel and heating oil but exemption from the import VAT and excise duty on vehicle fuel is only applicable for the vehicles of both diplomatic missions and international organisations, and for vehicles purchased by certain categories of their staff.
Bulgaria	The minimum amount for VAT reimbursement is 50 leva (approximately 25 Euro) per one invoice. In addition VAT is not reimbursed when the tax in the invoice is not specified separately or when the invoice is being provided by an entity that is not registered according to the Law on V AT.
Romania	The minimum amount of money for which VAT redemption applies is established by the Ministry of Foreign Affairs taking into consideration the reciprocity provided to the Romanian diplomatic missions, consular posts and their staff.

<b>5. Does a maximum refund limit exist? If so, please specify</b>	
Austria	There is no limit for the official use of diplomatic and consular missions. For the private use of members of diplomatic and consular missions, the maximum refund is limited to 2.900,- € per calendar year.
Belgium	Il n'y a pas de limite en Euro sur les achats en exonération de la TVA, mais il est tenu compte d'une notion de "quantité raisonnable".
Czech Republic	The same as mentioned in para 4. There are certain maximum limits (e.g. amount of CZK 3 000 000 in case of purchase for official use of mission, amount of CZK 100 000 in case of private purchase of a diplomatic agent etc.), but the principle of reciprocity governs the maximum limit as well.
Denmark	No maximum limit exists, ,but purchases must be reasonable in quantity and meant to cover actual needs.
Estonia	Their are no maximum limits for applying for refund of VAT.
Finland	No.
France	Il n'y a pas de plafond de remboursement.
Germany	There is no limit for the official use of diplomatic and consular missions. For the private use of members of diplomatic and consular missions, the maximum refund is limited to 1.200,00 € per calendar year, according to Article 2 paragraph 2 UStErstVO. However, the purchase of cars is not included in this amount.
Greece	VAT exemption for goods and services should be requested exclusively for the official use of the diplomatic missions or for the family needs of

	their staff. The above goods and services should be of a reasonable quantity, sufficient to cover real needs.
Hungary	<p><u>representation:</u> The annual quantity of alcohol and tobacco products necessary for the regular functioning of the representation may not exceed the limits specified in Schedule No. 1 of this Decree. (3) The right to reclaim tax pursuant to Subsection (1) shall not extend to the following items: a) works of art, collector's items and antiques (ex 97); b) hospitality services (SZJ 55.3, 55.4, 55.5), with the exception of events organized by the representation, in which at least 10 persons take part, based on the written statement of the head of the representation. <u>Schedule No. 1 of Government Decree 237/1997 (XII. 18.) Korm.</u> In respect of alcohol and tobacco products, the amount which may be taken into account in terms of the representation's refund of excise tax, pursuant to Subsection (2) of Section 2 shall be the following: Alcohol products: 1,500 liter/year of spirits; no amount restriction for other types of alcohol products Tobacco products: 60,000 cigarettes/year, no amount restriction on other types of tobacco products.</p> <p><u>diplomatic personnel:</u> A total maximum sum of 300,000 HUF per calendar year, with the exception of value added tax on products and services purchased or used for the replacement of assets insured by an insurance policy of diplomatic personnel of the representation, which may be reclaimed without restriction. Within the value limit of 300,000 HUF the annual quantity of fuel, and alcohol and tobacco products necessary for the personal use of any member of the representation may not exceed the limits specified in Schedule No. 2 of this Decree. <u>Schedule No. 2 of Government Decree 237/1997 (XII. 18.) Korm.</u> In respect of fuels, alcohol products and tobacco products, the amount which may be taken into account in terms of the diplomatic personnel's refund of excise tax, pursuant to Subsection (3) of Section 3: Fuel: 2,000 liters/year Alcohol products: 150 liters/year of spirits; no amount restriction for other types of alcohol products Tobacco products: 25,000 cigarettes/year, no amount restriction on other types of tobacco products.</p>
Ireland	There is no maximum refund limit for good or services.
Italy	No maximum limit exists, on the basis of reciprocity, provided the purchase is reasonable and may be referred to the direct use of the entitled beneficiary, including family members in the case of personal purchases.
Latvia	There is no maximum refund limit in Latvia.
Lithuania	No, it does not exist. However, the acquired goods and services should not be in excess of reasonable needs.
Luxembourg	Au stade actuel de la réglementation, le régime d'exonération de la TVA ne prévoit pas de montant maximum d'achat, mais l'introduction d'un tel plafonnement est actuellement en étude.
Malta	A maximum refund limit does not exist.
The Netherlands	No limits exist, provided that the VAT exemption is requested for official

	use (in case of the mission, posts or international organizations) or personal use (in case of eligible members of the missions, posts or international organizations).
Poland	The maximum limits are introduced on a basis of reciprocity.
Slovakia	<p>Law 222/2004 on VAT determines the maximum annual refund limit for the purchase of goods and services to 3 million SK for resident diplomatic and consular missions, to 500.000,- SK for international organizations and to 250.000,- SK for non-resident diplomatic missions. However, the purchase of cars, fuel, buildings and construction/reconstruction costs are not included in this limit.</p> <p>The annual refund limit of fuel for sake of one car of the resident diplomatic and consular mission and international organization is 4000 liters for one car of a diplomat, member of consular mission, international organization and administrative and technical staff is entitled to 3200 liters.</p> <p>The maximum refund limit for construction, reconstruction and accessory costs is set to 100.000 SK however this limit can be heightened if the reciprocity is guaranteed.</p> <p>The maximum annual refund, limit for the purchase of goods and services for the resident members of the diplomatic and consular missions, members of the administrative and technical staff, except the consular officer headed by non - professional consuls is determined by Law to:</p> <p>100.000,- SK for the Head of diplomatic mission  100.000,- SK for the Head of consular office  80.000,- SK for the Member of diplomatic staff  60.000,- SK for the Member of administrative - technical staff.</p> <p>The maximum annual refund limit for the purchase of goods and services for the non resident members of the diplomatic and consular missions, members of the administrative and technical staff, except the consular officer headed by non - professional consuls is determined by Law to:</p> <p>50.000,- SK for the Head of diplomatic mission  50.000,- SK for the Head of consular office  30.000,- SK for the Member of diplomatic staff  15.000,- SK for the Member of administrative - technical staff.</p> <p>The purchase of cars and fuel is not included in the above limits.</p> <p>The maximum annual refund limit for the purchase of goods and services for the member of resident international organization is determined by Law to 60.000,- SK. The purchase of cars and fuel is not included in the limit.</p>
Slovenia	No.
Sweden	A maximum refund limit does not exist.
United Kingdom	In general there is no fixed financial maximum limit, provided that the purchase amount is deemed reasonable for the official needs of diplomatic missions and international organisations. However, there are exceptions. Certain categories of staff are entitled to buy at least one vehicle tax free, and a maximum of two, depending on their circumstances. All missions are given an annual quota for their purchases of tax-free cigarettes and liquor.
Bulgaria	The concept of maximum amount of reimbursement refers to the number of cars and motorcycles that can be purchases for official and for private use, as follows: when the cars/motorcycles are used for official purposes the number of vehicles cannot surpass the number of diplomatic staff - in certain cases the rule can be changed according to the principle of

	reciprocity or according to an evaluation made at the MF A; regarding personal use cars/motorcycles - the number of vehicles for diplomatic staff living with their family is two, for single living diplomatic staff - one vehicle, and for administrative staff the number of vehicles is limited to one.
Romania	The maximum amount of money for which VAT redemption applies is established by the Ministry of Foreign Affairs taking into consideration the reciprocity provided to the Romanian diplomatic missions, consular posts and their staff.

<b>6. Which regime is applicable to VAT-exempt purchases made in other EU Member States?</b>	
Austria	The regime according to Directive 77/388/EEC - Article 15 (10) and Directive 92/12/EEC - Article 23 (1 ): VAT AND EXCISE DUTY EXEMPTION CERTIFICATE
Belgium	Les règles qui s'appliquent en Belgique sont également d'application pour les achats dans un autre Etat membre de l'UE. Le document utilisé est le Certificat d'exemption de la TVA et des accises (art 15, § 10, de la directive 77/388/CEE et art 23, § 1, de la directive 92/12/CEE). Pour ces achats, un accord préalable de l'Administration fiscale est requis.
Czech Republic	The regime in accordance with the Directive 77/388/EEC. According to the Act on VAT, diplomatic missions are entitled to purchase free of tax goods and services for their official use in any EU-country on the basis of a certificate verified by the responsible Czech financial authority.
Denmark	For purchases made in other EU Member States the Protocol Department signs a VAT and Excise Duty Exemption Certificate (Directive 77/388/EEC article 15§10 and Directive 92/12/EEC article 23§1)
Estonia	Based on European Community directives 77/388/EEC and 92/12/EEC exemptions from VAT are granted for purchases made by diplomatic agents and foreign representations in other EU Member States on similar conditions as refund of VAT is granted in Estonia.
Finland	Reimbursement of VAT is granted for purchases made by missions, diplomats and consular officers in other EU Member States on condition that the goods purchased are used in Finland and on similar conditions as those on which refunds are regularly granted in Finland. A buyer who requires VAT-exempt invoicing must complete the relevant EC forms, 'VAT and Excise Duty Exemption Certificate' and submit them to the Protocol Department for confirmation. The buyer then submits the confirmed forms to the seller of the goods.
France	Est appliqué le régime institué par l'article 15 para. 10 de la directive sur la TVA 77/388/CEE et l'article 23 para. 1 de la directive du Conseil 92/12/CEE. S'agissant des véhicules, les agents diplomatiques (ou consulaires de carrière) peuvent obtenir, s'ils sont célibataires 1 immatriculation et, s'ils sont mariés, 2 immatriculations (série «CD ou «C ») pour un véhicule acquis hors taxes ; les membres du personnel administratif et technique ont droit, dans les mêmes conditions, a une seule immatriculation (série «K »), quelle que soit leur situation de famille.
Germany	The regime according to Directive 77/388/EEC - Article 15 (10) and Directive 92/12/EEC - Article 23 (1): VAT AND EXCISE DUTY EXEMPTION CERTIFICATE
Greece	Directives 33/388/EEC Article 15(10), as well as 92/12/EEC Article 23(1) are applicable.
Hungary	V A T and excise duty exemption certificate according to directive

	77/388/EEC Art. 15 (10) and directive 92/12/EEC Art. 23 (1).
Ireland	The regime applicable is per Directive 77/388/EEC - Article 15 (10) and Directive 92/12/EEC - Article 23(1): VAT and Excise Duty Exemption
Italy	Directive 77/388/EEC - Art. 10/15 and Directive 92/12/EEC - Art. 23(1).
Latvia	For the purchases made in other EU Member state direct tax exemption regime is applied using VAT and Excise duty exemption certificate according to the Sixth Council Directive 77/338/EEC of 17 May 1977 on the harmonization of laws of the Member States relating to turnover taxes - Common system of value added tax: uniform basis of assessment and Council Directive 92/12/EEC of 25 February 1992 on the general arrangements for product subject to excise duty and on the holding, movement and monitoring of such product.
Lithuania	The regime according to Directive 77/388/EEC - Article 15 (10) and Directive 92/12/EEC - Article 23 (1): VAT AND EXCISE DUTY EXEMPTION CERTIFICATE
Luxembourg	Le régime luxembourgeois est applicable pour toute acquisition dans un autre pays membre de l'UE pour autant que le bien ou la prestation de service est importé et utilisé au Luxembourg.
Malta	Tax-free purchases from other EU countries are possible if the purchaser would have been entitled to a refund of the VAT, had the purchase been made in Malta. A special application form is required for each individual transaction.
The Netherlands	Under certain conditions, those eligible for exemption from VAT are entitled to exemption from VAT on the supply of goods and services in free circulation in other Member States of the European Union. In such cases the scope of the relief and the restrictions and conditions applying to the exemption of VAT are in principle the same conditions as those applying to the supply of these goods and services in the Netherlands - based on article 15, paragraph 10 of the Directive 77/338/EEC as well as article 23, paragraph 1 of Directive 92/12/EEC. A special certificate for each transaction in the other Member State of the European Union is needed.
Poland	Pursuant to article 15 (10) of the Sixth Council Directive 77/388/EEC and article 23 (1) of Council Directive 92/12 EEC diplomatic missions, consular offices and representations of international organizations may, on a reciprocal basis, purchase goods and services in other EU states without the tax on goods and services (VAT) and excise tax. Exemption certificates, submitted to the MFA Diplomatic Protocol for validation, are used for this purpose.
Slovakia	The Directive No 77/388/EHS - Article 15 and the Announcement of the Ministry of Finance of the Slovak Republic No.49 regarding the practice of VAT exempt purchases of goods and services delivered from the inland to the other member state of the EU is applicable. The Diplomatic Protocol of the Slovak MFA validates a special application form "VAT and excise duty exemption certificate".
Slovenia	Direct exemption of VAT is granted for purchases made by missions and their members in other EU Member States on conditions as those on which refunds are granted in Slovenia. A buyer who requires VAT-exempt invoicing must complete the relevant EC form Excise Duty Exemption Certificate (Dir. 92/12/EEC - Art. 23 (1)) and submit it to the Ljubljana Tax Office for confirmation. The buyer then submits the confirmed form to the seller of the goods.
Sweden	Tax-free purchases from other EU countries are possible if the purchaser would have been entitled to a refund of the VAT, had the purchase been made in Sweden.

	A special application form is required for each individual transaction, VAT AND EXCISE DUTY EXEMPTION CERTIFICATE (Directive 77/388/EEC - Article 15 (10) and Directive 92/12/EEC - Article 23 (1)).
United Kingdom	This is done under EU legislation, Article 15 (10) of the 6th VAT Directive 77/388/EEC and Article 23 of Council Directive 92/12/EEC.
Bulgaria	The VAT regime is applied equally to all diplomatic missions on the territory of the Republic of Bulgaria.
Romania	At present, the following are VAT exempted: a) import of goods for which delivery in Romania is VAT exempted under any circumstances, disregarding their place of origin; b) import of goods by the diplomatic missions and consular posts and foreign citizens with diplomatic or consular status in Romania, under reciprocity conditions, no matter if these goods are purchased from the member states of the European Union or not; c) import of goods by the representations of the international and intergovernmental organizations accredited in Romania, within the limits and according to the conditions stipulated in the conventions establishing these organizations. The goods mentioned above can be introduced in and taken out from Romania without payment of customs taxes, under the conditions established through the international conventions at which Romania is a party, or on a reciprocity basis.

<b>7. Which regime is applicable for International Organizations and their staff?</b>	
Austria	International Organizations: If the headquarters agreement foresees a VAT refund, the same regime applies as mentioned in numbers 1 - 6 (no reciprocity required). Staff members: If the headquarters agreement foresees the possibility of a VAT refund, the same regime applies as mentioned in numbers 1 - 6 (only P 5 and above are entitled to VAT refund; no reciprocity required).
Belgium	L'article 42, § 3, du Code de la T.V.A., exempte de la taxe sur la valeur ajoutée les livraisons, les importations de biens et les prestations des services faites aux organisations internationales et aux fonctionnaires appartenant à ces organismes, dans la mesure où l'exemption est prévue par une convention à laquelle la Belgique est partie. Cet article est la transposition en droit belge des articles 14, paragraphe 1, lettre g, 2e tiret, et 15, paragraphe 10, 2e tiret, de la directive 77/388/CEE. Pour l'usage officiel, les mêmes règles citées ci-avant sous 1 et 2 sont d'application. Pour l'usage personnel, une distinction doit être faite entre le personnel avec ou sans statut diplomatique. - pour le personnel avec statut diplomatique: les mêmes règles que pour le personnel des missions diplomatiques sont d'application. - pour le personnel sans statut diplomatique: les exemptions dépendent du fait que l'accord international ou l'accord de siège reprenne ou non une telle exemption. Si c'est le cas, l'exemption est limitée à un an à partir de la prise de fonction pour certains biens nécessaires à l'installation, y compris une voiture. Il n'y a pas d'exemption pour les prestations de services.
Czech Republic	If the relevant international agreement does not provide otherwise, the regime contained in the Act on VAT is applied. The minimum limit is CZK 4 000 and the maximum limit is CZK 500 000 in the case of purchases for official use of the organization, and CZK 100 000 in the case of purchases for private use by posted officers,
Denmark	Generally the rules mentioned above apply to International Organisations

	and their staff in compliance with the International Organisations host agreement.
Estonia	On the basis §39 of the Value Added Tax Act the VAT shall be refunded only for international organizations recognized by the Ministry of Foreign Affairs for official use.
Finland	International organizations are entitled to refund of VAT based on the provisions in their respective founding and seat agreements. The reimbursement regime for the organizations is the same as described in the replies to questions 1- 6. The head of each organization's representation in Finland is entitled to refund of VAT on the same conditions as diplomats.
France	Le régime appliqué aux Organisations internationales dépend de l'Accord de siège de chaque Organisation. Les fonctionnaires internationaux n'ont pas la possibilité d'acquiescer hors taxes des biens à usage privé. Toutefois, par assimilation au régime octroyé aux missions diplomatiques, les Organisations internationales se voient attribuer un contingent annuel d'alcools et de tabac détaxés, dont les membres du personnel peuvent bénéficier.
Germany	The same as mentioned in numbers 1-6.
Greece	Most of the abovementioned regulations are applicable, unless a bilateral headquarters agreement stipulates otherwise.
Hungary	The same regime is applicable for International Organizations and their staff.
Ireland	The United Nations High Commission for Refugees is the only International Organisation that Protocol Division applies a VAT regime. Ireland is a party to the General Convention on the Privileges and Immunities of the United Nations, 1946 which deals with the privileges and immunities of the UN and its officials. In practice the supply of, and repair to, business goods being goods necessary for the purpose of carrying out the official duties of the Mission are exempt from VAT. Staff are not entitled to VAT refunds for items for personal use.
Italy	Agreements establishing International Organisation's Offices in Italy outline the range of tax privileges entitled to by the Organisations and their Staff, based upon U.N. Conventions on Privileges and Immunities of 1946 and 1947. V.A.T. exemption is generally provided for all official purchases and for personal purchases of Senior staff members of the Organisation who enjoy Diplomatic status. Limitations may apply to Functionaries which are permanent residents of Italy and to those with Italian nationality, as laid out in Article 38 of the Vienna Convention on Diplomatic Relations.
Latvia	The same as mentioned in paragraph 1 - 6 and in accordance with bilateral agreement between the Government of the Republic of Latvia and particular International Organisation.
Lithuania	Under the founding and host country agreements, International Organizations enjoy the same regime of VAT refund for goods and services for official use as described in numbers 1-6. Staff members, except those, who are nationals of, or permanent residents in Lithuania, are entitled to the same VAT privileges.
Luxembourg	Les livraisons de biens et services pour l'usage officiel des organisations internationales avec siège au Luxembourg et l'usage privé des fonctionnaires assimilés au statut diplomatique sont exemptées de la TVA. Le régime applicable pour l'usage privé des fonctionnaires statutaires se fonde sur les accords internationaux et les accords de siège conclus avec l'Etat luxembourgeois.

Malta	International organisations as approved by the Ministry of Foreign Affairs are entitled to refund of VAT based on the same provisions applicable to diplomatic missions. The Heads of Organisation enjoy the same VAT privileges as Diplomatic Agents, provided that they are not Maltese citizens.
The Netherlands	If international organisations (or their staff) are entitled to a VAT exemption based on the relevant Headquarter Agreements, the same regime applies as is accorded to diplomatic missions and consular posts. As a general rule for staff of International Organizations, package A applies to diplomatic agents, while package B applies to the technical, administrative and service staff.
Poland	Representations of international organizations accredited in Poland enjoy the privilege of receiving full repayment of VAT and excise tax on purchases for official needs of the representation and private needs of the diplomatic staff.
Slovakia	As mentioned in the above paragraphs 1 to 5.
Slovenia	International organizations are entitled to VAT exemptions based on the provisions in their respective founding and seat agreements or specific agreements concluded between the single organisation and the Government of the Republic of Slovenia. The exemption regime for the organizations is the same as described in the replies to questions 1-6.
Sweden	Under the current Host Country Agreements and corresponding Swedish law, International Organizations in Sweden enjoy the same VAT privileges as Diplomatic Missions. The Heads of Organization enjoy the same VAT privileges as Diplomatic Agents, provided that they are not Swedish citizens. Other staff members are not entitled to VAT refund.
United Kingdom	The majority of International Organisations have individual headquarters agreements setting out privileges and immunities for the organisation and their staff. The privileges and immunities accorded by these agreements are normally within the confines of the International Organisations Act 1968, but can differ slightly depending on how and with which legislation the organisation was established.
Bulgaria	VAT is being reimbursed to all representations of international and intergovernmental organizations that are established on Bulgarian territory according to international law and to the provisions of the respective international treaty signed between Bulgaria and these organizations, as well as to their staff. The members of staff of these establishments are determined according to the definition in article 1, point d of the Vienna Convention on Diplomatic Relations.
Romania	The representations of the international and intergovernmental organizations accredited in Romania and the foreign citizens employed by them benefit from VAT exemption for goods supply and service delivery within the limits and according to the conditions stipulated in the conventions establishing these organizations.

<b>8. Which regime is applicable for EU institutions and agencies and their staff?</b>	
Austria	According to Article 3 of the Protocol on privileges and immunities of the European Communities dated 08 April 1965 VAT can be refunded for goods and services for the official use of the EU-representations and -offices.
Belgium	Pour les fonctionnaires avec statut diplomatique (seulement les commissaires européens) les mêmes règles applicables au personnel des missions diplomatiques sont d'application. Pour les autres fonctionnaires, l'exemption est limitée à un an à partir de



	la date de prise de fonction pour certains biens nécessaires à l'installation, y compris une voiture. Il n'y a pas d'exemption pour les prestations de services.
Czech Republic	The regime according to the Protocol on Privileges and Immunities of the European Communities and the bilateral (Commission-Czech Republic) Agreement implementing the Protocol on the Privileges and Immunities of the European Communities in the Czech Republic. In accordance with these documents, only VAT paid in the price of goods and services for official use of EU authorities can be refunded. The minimum value of such goods and services is at least CZK 4000 including tax per invoice. The maximum limit is CZK 500 000 per year. Requests for reimbursement are to be sent annually by the European Communities to the Ministry of Finance of the Czech Republic. The Diplomatic Protocol of the MFA is, unlike VAT refunds procedures for the benefit of diplomatic missions and international organizations, not involved in this procedure. The VAT is refunded within 6 months after the receipt of the request. The posted officers of EU agencies are not entitled to VAT refunds.
Denmark	The Protocol on the Privileges and Immunities of the European Community dated April 8, 1965 applies for the EU institutions and agencies and their staff. Furthermore individual host agreements with the Government of Denmark are applicable.
Estonia	On the basis §39 of the Value Added Tax Act and considering the Protocol on the Privileges and Immunities of the European Union the VAT shall be refunded only for EU institutions and agencies for official use.
Finland	The Protocol on privileges and immunities of the European Communities is applicable. EU institutions are entitled to a tax refund on the purchase of goods and services purchased for official use. A precondition for the refund is that the taxable purchase price of the article or service is the equivalent of at least 80 euros. The refund is paid once per calendar year on application. EU institutions file their applications directly with the Regional Tax Office. The sale in Finland of goods and services to EU institutions located in another EU Member State, and their staff, is VAT-free under the same terms as in the Member State in which the institution is located. The seat agreement, including the provisions on the VAT refund regime, concerning the staff of the European Chemicals Agency is the subject of negotiations between Finland and the European Commission.
France	Est d'application le Protocole de 1965 sur les privilèges et immunités des Communautés européennes.
Germany	According to Article 3 of the Protocol on privileges and immunities of the European Communities dated 08 April 1965 VAT can be refunded for goods and services for the official use of the EU-representations and -offices.
Greece	According to article 3 of the Protocol on Privileges and Immunities of the European Communities of 8 April 1965, VAT can be refunded for goods and services for the official use of the EU representations and offices.
Hungary	The same regime is applicable for EU institutions and agencies and their staff. (For those under the 1965 protocol on the privileges and immunities of the European Community)
Ireland	Protocol on privileges and immunities of the European Communities of 8 April 1965 is applicable. The EU institutions and agencies and their staff deal directly with the Revenue Commissioners.
Italy	Agreements establishing EU Offices in Italy outline the range of tax

	privileges entitled to by the Organisations and their Staff, which meet or exceed the Provisions laid out in the Protocol on Privileges and Immunities of the E.C. of 1965: V.A.T. exemption is generally provided for all official purchases, and for personal purchased of Senior staff members of the Organisation who enjoy Diplomatic status. Limitations may apply to Functionaries which are permanent residents of Italy and to those with Italian nationality, as laid out in Article 38 of the Vienna Convention on Diplomatic Relations. More recent Agreements have introduced for all Functionaries and Agents the principle of V.A.T. exemption on local purchases of necessary furniture and personal effects during the period of first establishment, as an alternative to duty free import of these goods from Third Countries, as well as on the local purchase of one motor vehicle.
Latvia	The same as mentioned in paragraph 1;4-6 and in accordance with the provisions of the Protocol on the Privileges and Immunities of the European Communities dated 8 April 1965. VAT can be refunded for goods and services only for the official use of the EU representations and offices without restriction in category of goods.
Lithuania	According to the Protocol on privileges and immunities of the European Communities (PPI) VAT is refunded for goods and services for the official use of the EU-representations and -offices. The appropriate articles of PPI apply to the European civil servants.
Luxembourg	Les livraisons de biens et services pour l'usage officiel des Institutions européennes avec siège au Luxembourg et l'usage privé des fonctionnaires assimilés au statut diplomatique sont exemptées de la TVA. Le régime applicable pour l'usage privé des fonctionnaires statutaires se fonde sur le Protocole des Privilèges et Immunités (PPI). Les fonctionnaires statutaires des Institutions européennes bénéficient ainsi d'une franchise de première installation sur une liste restreinte de produits mobiliers, valable pendant une année à partir de leur installation au Luxembourg. En outre, ils peuvent acquérir en exonération de la TVA un véhicule automoteur tous les 36 mois, après avoir réglé, le cas échéant, la taxe sur la valeur restante lors de la cession du véhicule acquis précédemment hors taxes.
Malta	The Protocol on the Privileges and Immunities of the European Communities is applicable. EU institutions are entitled to a tax refund and all other duties and taxes on the goods and services which the European Communities acquire locally for their official use and on a direct exemption basis for intra-community purchases of goods and services. Exemption from taxes on the supply of goods and services is granted, provided that the value of such goods and services amounts to at least 240 Euros including tax per invoice. Requests for refund of VAT on local purchases is sent annually by the European Communities to the Ministry of Finance of Malta. Staff members of EU institutions in Malta are given fiscal exemptions subject to the relevant terms and conditions, on the purchase of goods and services for personal use by such persons where such persons enjoy diplomatic status.
The Netherlands	According to article 3 of the protocol on privileges and immunities of the European Communities dated 08 April 1965, VAT can be refunded for goods and services for the official use of the EU-representations and -offices.
Poland	EU institutions with seat on the territory of Poland, pursuant to the Agreement between the Government of the Republic of Poland and the

	European Communities signed in Brussels on April 13, 2005, on the implementation of the Protocol on privileges and immunities of the European Communities signed in Brussels on April 8, 1965, enjoy the privilege of receiving repayment of the tax on goods and services and excise tax for official purposes on condition that the value of goods and services on the given invoice amounts to at least 500 PLN including tax.
Slovakia	According to the Article 3 of the Protocol on Privileges and immunities of the European Communities dated 8th of April 1965, only VAT for goods and services for the official purposes of the EU representations and offices can be refunded. This regime is not regulated in the Slovak Republic by any other regulation.
Slovenia	The Protocol on privileges and immunities of the European Communities in the Republic of Slovenia and the Agreement implementing the Protocol on privileges and immunities of the European Communities in the Republic of Slovenia are applicable. EU institutions are entitled to a tax exemption on the purchase of goods and services purchased for official use. The exemption regime for the EU institutions is the same as described in the replies to questions 1-6.
Sweden	The EU institutions in Sweden enjoy the same VAT privileges as Diplomatic Missions. Staff members are not entitled to VAT refund.
United Kingdom	The 1965 Protocol on the Privileges and Immunities of the European Communities.
Bulgaria	The provisions specified in item 7 apply.
Romania	At present, UE institutions, UE agencies and their staff benefit from the same regime as that applied to the diplomatic missions, international organizations and their employees.

---