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PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	8 July 2024
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2024) 279 final
Subject:	ANNEX to the Proposal for a Council Implementing Regulation amending Implementing Regulation (EU) No 282/2011 as regards the electronic value added tax exemption certificate

Delegations will find attached document COM(2024) 279 final.

Encl.: COM(2024) 279 final

EUROPEAN
COMMISSION

Brussels, 8.7.2024
COM(2024) 279 final

ANNEX

ANNEX

to the Proposal

for a Council Implementing Regulation

amending Implementing Regulation (EU) No 282/2011 as regards the electronic value added tax exemption certificate

ANNEX

'ANNEX II

VAT and/or excise duty exemption certificate referred to in Article 51

EUROPEAN UNION **VAT AND /OR EXCISE DUTY EXEMPTION CERTIFICATE (*)**

(Directive 2006/112/EC - Article 151 – and Directive (EU) 2020/262 - Article 11)

Serial No (optional):

1. ELIGIBLE BODY/INDIVIDUAL

Designation/name

Street and number

Postcode, place

(Host) Member State

2. COMPETENT AUTHORITY RESPONSIBLE FOR STAMPING (name, address and telephone number)

3. DECLARATION BY THE ELIGIBLE BODY OR INDIVIDUAL

The eligible body or individual[1] hereby declares

(a) that the goods and/or services set out in box 5 are intended[2]

☐ for the official use of

- ☐ foreign diplomatic mission
- ☐ foreign consular representation
- ☐ a European body to which the Protocol on the privileges and immunities of the European Union applies
- ☐ an international organisation
- ☐ the armed forces of a State being a party to the North Atlantic Treaty (NATO force)
- ☐ the armed forces of a Member State taking part in a Union activity under the common security and defence policy (CSDP)
- ☐ the armed forces of the United Kingdom stationed in the island of Cyprus

☐ for the personal use of

- ☐ a member of a foreign diplomatic mission
- ☐ a member of a foreign consular representation
- ☐ a staff member of an international organisation

☐ for the use of the European Commission or any agency or body established under Union law, where the Commission or that agency or body executes its tasks in response to the COVID-19 pandemic

(designation of the institution) (see box 4)

(b) that the goods and/or services described at box 5 comply with the conditions and limitations applicable to the exemption in the host Member State mentioned in box 1, and

(c) that the information above is furnished in good faith.

The eligible body or individual hereby undertakes to pay to the Member State in which the place of supply of the goods or services acquired is located the VAT and/or excise duty which would be due if the goods and/or services did not comply with the conditions of exemption or if the goods and/or services were not used in the manner intended.

Name and status of signatory

Place, date

Signature

4. STAMP OF THE BODY (in case of exemption for personal use)

		Name and status of signatory
Place, date	Stamp	Signature

5. DESCRIPTION OF THE GOODS AND/OR SERVICES, FOR WHICH THE EXEMPTION FROM VAT AND/OR EXCISE DUTY IS REQUESTED

A. Information concerning the supplier/authorised warehousekeeper

(1) name and address

(2) Member State

(3) VAT/excise number or tax reference number

B. Information concerning the goods and/or services:

No	Detailed description of the goods and/or services[3] (or reference to the attached order form)	Quantity or number	Value excluding VAT and excise duty		Currency
			Value per unit	Total value	
		Total amount			

6. CERTIFICATION BY THE COMPETENT AUTHORITIES OF THE HOST MEMBER STATE

The consignment/supply of goods and/or services described in box 5 meets:

☐ totally ☐ up to a quantity of (number)[4]

the conditions for exemption from VAT and/or excise duty

Name and status of signatory

Place, date Stamp Signature

7. PERMISSION TO DISPENSE WITH THE STAMP UNDER BOX 6 (only in case of exemption for official use)

By letter No:

Dated:

Designation of eligible institution:

Is by

Competent authority in host Member State:

Dispensed from the obligation under box 6 to obtain the stamp

Name and status of signatory

Place, date Stamp Signature

(*) Delete as appropriate.
(1) Delete as appropriate.
(2) Place a cross in the appropriate box.
(3) Delete space not used. This obligation also applies if order forms are attached.
(4) Goods and/or services not eligible should be deleted in box 5 or on the attached order form.

Explanatory notes

1. For the supplier and/or the authorised warehousekeeper, this certificate serves as a supporting document for the tax exemption of the supplies of goods and services or the consignments of goods to the eligible bodies/individuals referred to in Article 151 of Directive 2006/112/EC and Article 11 of Directive (EU) 2020/262. Accordingly, one certificate shall be drawn up for each supplier/warehouse-keeper. Moreover, the supplier/warehousekeeper is required to keep this certificate as part of his records in accordance with the legal provisions applicable in his Member State.

2. (a) The general specification of the paper to be used is as laid down in the *Official Journal of the European Communities* (C 164 of 1.7.1989, p. 3).

   The paper is to be white for all copies and should be 210 millimetres by 297 millimetres with a maximum tolerance of 5 millimetres less or 8 millimetres more with regard to their length.

   For an exemption from excise duty the exemption certificate shall be drawn up in duplicate:

   – one copy to be kept by the consignor;

   – one copy to accompany the movement of the products subject to excise duty.

   (b) Any unused space in box 5.B. is to be crossed out so that nothing can be added.

   (c) The document must be completed legibly and in a manner that makes entries indelible. No erasures or overwriting are permitted. It shall be completed in a language recognised by the host Member State.

   (d) If the description of the goods and/or services (box 5.B of the certificate) refers to a purchase order form drawn up in a language other than a language recognised by the host Member Stale, a translation must be attached by the eligible body/individual.

   (e) On the other hand, if the certificate is drawn up in a language other than a language recognised by the Member State of the supplier/warehousekeeper, a translation of the information concerning the goods and services in box 5.B must be attached by the eligible body/individual.

   (f) A recognised language means one of the languages officially in use in the Member State or any other official language of the Union which the Member State declares can be used for this purpose.

3. By its declaration in box 3 of the certificate, the eligible body/individual provides the information necessary for the evaluation of the request for exemption in the host Member State.

4. By its declaration in box 4 of the certificate, the body confirms the details in boxes 1 and 3(a) of the document and certifies that the eligible individual is a staff member of the body.

5. (a) The reference to the purchase order form (box 5.B of the certificate) must contain at least the date and order number. The order form should contain all the elements that figure at box 5 of the certificate. If the certificate has to be stamped by the competent authority of the host Member State, the order form shall also be stamped.

   (b) The indication of the excise number defined in Article 2, point (12), of Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 is optional; the VAT identification number or tax reference number must be indicated.

   (c) The currencies should be indicated by means of a three-letter code in conformity with the ISO code 4217 standard established by the International Standards Organisation*.

6. The abovementioned declaration by the eligible body/individual shall be authenticated at box 6 by the stamp of the competent authority of the host Member State. That authority can make its approval dependent on the agreement of another authority in its Member State. It is up to the competent tax authority to obtain such an agreement.

7. To simplify the procedure, the competent authority can dispense with the obligation on the eligible body to ask for the stamp in the case of exemption for official use. The eligible body should mention this dispensation at box 7 of the certificate.

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* As an indication, some codes relating to currencies currently used: EUR (euro), BGN (lev), CZK (Czech koruna), DKK (Danish krone), GBP (pound sterling), HUF (forint), LTL (litas), PLN (zloty), RON (Romanian leu), SEK (Swedish krona), USD (United States dollar).'