Council of the European Union

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	5394/22 - COM(2022) 8 final
Subject:	Council Implementing Regulation amending Implementing Regulation (EU) No 282/2011 as regards the update of the VAT and/or excise duty exemption certificate - Adoption = Statement

Statement by the Commission

With regard to the adjustment of the certificate used as supporting document for the exemption provided for under Article 151 of Directive 2006/112/EC and Article 13 of Directive 2008/118/EC, the Commission takes note of the need for further technical amendments of the certificate, notably to align with the one put in place in the field of excise duties.

The Commission acknowledges the desire to keep the exemption certificate aligned to both VAT and excise duties' rules and will, as part of an assessment of the feasibility and costs of transforming the certificate into an electronic form and introducing an electronic procedure, examine any updates to the content of the certificate put forward by Member States.