

Council Implementing Regulation (EU) No 282/2011 of 15  
March 2011 laying down implementing measures for Directive  
2006/112/EC on the common system of value added tax (recast)

## ANNEX I

**Article 7 of this Regulation**

- (1) Point (1) of Annex II to Directive 2006/112/EC:
  - (a) Website hosting and webpage hosting;
  - (b) automated, online and distance maintenance of programmes;
  - (c) remote systems administration;
  - (d) online data warehousing where specific data is stored and retrieved electronically;
  - (e) online supply of on-demand disc space.
- (2) Point (2) of Annex II to Directive 2006/112/EC:
  - (a) Accessing or downloading software (including procurement/accountancy programmes and anti-virus software) plus updates;
  - (b) software to block banner adverts showing, otherwise known as Bannerblockers;
  - (c) download drivers, such as software that interfaces computers with peripheral equipment (such as printers);
  - (d) online automated installation of filters on websites;
  - (e) online automated installation of firewalls.
- (3) Point (3) of Annex II to Directive 2006/112/EC:
  - (a) Accessing or downloading desktop themes;
  - (b) accessing or downloading photographic or pictorial images or screensavers;
  - (c) the digitised content of books and other electronic publications;
  - (d) subscription to online newspapers and journals;
  - (e) weblogs and website statistics;
  - (f) online news, traffic information and weather reports;
  - (g) online information generated automatically by software from specific data input by the customer, such as legal and financial data, (in particular such data as continually updated stock market data, in real time);
  - (h) the provision of advertising space including banner ads on a website/web page;
  - (i) use of search engines and Internet directories.
- (4) Point (4) of Annex II to Directive 2006/112/EC:
  - (a) Accessing or downloading of music on to computers and mobile phones;
  - (b) accessing or downloading of jingles, excerpts, ringtones, or other sounds;
  - (c) accessing or downloading of films;
  - (d) downloading of games on to computers and mobile phones;

- (e) accessing automated online games which are dependent on the Internet, or other similar electronic networks, where players are geographically remote from one another.
- (5) Point (5) of Annex II to Directive 2006/112/EC:
  - (a) Automated distance teaching dependent on the Internet or similar electronic network to function and the supply of which requires limited or no human intervention, including virtual classrooms, except where the Internet or similar electronic network is used as a tool simply for communication between the teacher and student;
  - (b) workbooks completed by pupils online and marked automatically, without human intervention.

*Status: This is the original version (as it was originally adopted).*

## ANNEX II

**Article 51 of this Regulation**

EUROPEAN UNION

VAT AND/OR EXCISE DUTY EXEMPTION CERTIFICATE (\*)  
(Directive 2006/112/EC – Article 151 – and Directive 2008/118/EC – Article 13)

<b>Serial No (optional):</b>		
<b>1. ELIGIBLE BODY/INDIVIDUAL</b>		
Designation/name		
Street and No		
Postcode, place		
(Host) Member State		
<b>2. COMPETENT AUTHORITY RESPONSIBLE FOR STAMPING (name, address and telephone number)</b>		
<b>3. DECLARATION BY THE ELIGIBLE BODY OR INDIVIDUAL</b>		
The eligible body or individual <sup>(1)</sup> hereby declares		
(a) that the goods and/or services set out in box 5 are intended <sup>(2)</sup>		
<input type="checkbox"/> For the official use of	<input type="checkbox"/> For the personal use of	
<input type="checkbox"/> foreign diplomatic mission	<input type="checkbox"/> a member of a foreign diplomatic mission	
<input type="checkbox"/> foreign consular representation	<input type="checkbox"/> a member of a foreign consular representation	
<input type="checkbox"/> a European body to which the Protocol on the privileges and immunities of the European Union applies		
<input type="checkbox"/> an international organisation	<input type="checkbox"/> a staff member of an international organisation	
<input type="checkbox"/> the armed forces of a State being a party to the North Atlantic Treaty (NATO force)		
<input type="checkbox"/> the armed forces of the United Kingdom stationed in the island of Cyprus		
(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 from which the goods were dispatched or from which the goods and/or services were supplied, 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	
<b>4. STAMP OF THE BODY (in case of exemption for personal use)</b>		
Place, date	Stamp	Name and status of signatory
		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 <sup>(3)</sup> (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) <sup>(4)</sup>

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 13 of Directive 2008/118/EC. Accordingly, one certificate shall be drawn up for each supplier/warehousekeeper. 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 State, 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 identification number as defined in Article 22(2)(a) of Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties 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<sup>(1)</sup>.
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.

## ANNEX III

## ARTICLE 56 OF THIS REGULATION

Unit	Weights traded
Kg	12,5/1
Gram	500/250/100/50/20/10/5/2,5/2
Ounce (1 oz = 31,1035 g)	100/10/5/1 <sup>1</sup> / <sub>2</sub> / <sup>1</sup> / <sub>4</sub>
Tael (1 tael = 1,193 oz) <sup>a</sup>	10/5/1
Tola (10 tolas = 3,75 oz) <sup>b</sup>	10

**a** Tael = a traditional Chinese unit of weight. The nominal fineness of a Hong Kong tael bar is 990 but in Taiwan 5 and 10 tael bars can be 999,9 fineness.

**b** Tola = a traditional Indian unit of weight for gold. The most popular sized bar is 10 tola, 999 fineness.

## ANNEX IV

## CORRELATION TABLE

Regulation (EC) No 1777/2005	This Regulation
Chapter I	Chapter I
Article 1	Article 1
Chapter II	Chapters III and IV
Section 1 of Chapter II	Chapter III
Article 2	Article 5
Section 2 of Chapter II	Chapter IV

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Article 3(1)	Article 9
Article 3(2)	Article 8
Chapter III	Chapter V
Section 1 of Chapter III	Section 4 of Chapter V
Article 4	Article 28
Section 2 of Chapter III	Section 4 of Chapter V
Article 5	Article 34
Article 6	Articles 29 and 41
Article 7	Article 26
Article 8	Article 27
Article 9	Article 30
Article 10	Article 38(2)(b) and (c)
Article 11(1) and (2)	Article 7(1) and (2)
Article 12	Article 7(3)
Chapter IV	Chapter VI
Article 13	Article 42
Chapter V	Chapter VIII
Section 1 of Chapter V	Section 1 of Chapter VIII
Article 14	Article 44
Article 15	Article 45
Section 2 of Chapter V	Section 4 of Chapter VIII
Article 16	Article 47
Article 17	Article 48
Chapter VI	Chapter IX
Article 18	Article 52
Chapter VII	Chapter XI
Article 19(1)	Article 56
Article 19(2)	Article 57
Article 20(1)	Article 58
Article 20(2)	Article 62
Article 20(3), first subparagraph	Article 59
Article 20(3), second subparagraph	Article 60
Article 20(3), third subparagraph	Article 63
Article 20(4)	Article 61



Chapter VIII	Section 3 of Chapter V
Article 21	Article 16
Article 22	Article 14
Chapter IX	Chapter XII
Article 23	Article 65
Annex I	Annex I
Annex II	Annex III

- (1) 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).