

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)

CHAPTER VIII

EXEMPTIONS

SECTION 5

*Exemptions relating to certain transactions treated as exports*

*(Articles 151 and 152 of Directive 2006/112/EC)*

*Article 50*

1 In order to qualify for recognition as an international body for the application of point (g) of Article 143(1) and point (b) of the first subparagraph of Article 151(1) of Directive 2006/112/EC a body which is to be set up as a European Research Infrastructure Consortium (ERIC), as referred to in Council Regulation (EC) No 723/2009 of 25 June 2009 on the Community legal framework for a European Research Infrastructure Consortium (ERIC)<sup>(1)</sup> shall fulfil all of the following conditions:

- a it shall have a distinct legal personality and full legal capacity;
- b it shall be set up under and shall be subject to European Union law;
- c its membership shall include Member States and, where appropriate, third countries and inter-governmental organisations, but exclude private bodies;
- d it shall have specific and legitimate objectives that are jointly pursued and essentially non-economic in nature.

2 The exemption provided for in point (g) of Article 143(1) and point (b) of the first subparagraph of Article 151(1) of Directive 2006/112/EC shall apply to an ERIC referred to in paragraph 1 where it is recognised as an international body by the host Member State.

The limits and conditions of such an exemption shall be laid down by agreement between the members of the ERIC in accordance with point (d) of Article 5(1) of Regulation (EC) No 723/2009. Where the goods are not dispatched or transported out of the Member State in which the supply takes place, and in the case of services, the exemption may be granted by means of a refund of the VAT in accordance with Article 151(2) of Directive 2006/112/EC.

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**Changes to legislation:** There are currently no known outstanding effects for the Council  
Implementing Regulation (EU) No 282/2011, Article 50. (See end of Document for details)

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- (1) [OJ L 206, 8.8.2009, p. 1.](#)

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