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VERO SKATT TULLI TULL·CUSTOMS

VAT AND/OR EXCISE DUTY EXEMPTION CERTIFICATE

☐ VAT AND/OR ☐ EXCISE DUTY EXEMPTION CERTIFICATE

EUROPEAN UNION

(Directive 2006/112/EC - Article 151 - and Directive 2008/118/EC - Article 13)

Serial No (optional):

1. ELIGIBLE BODY/INDIVIDUAL

Designation/name	
Street and No	Postcode, place
(Host) Member State	

2. COMPETENT AUTHORITY RESPONSIBLE FOR STAMPING

Name	
Address	Telephone number

3. DECLARATION BY THE ELIGIBLE BODY OR INDIVIDUAL

The eligible
☐ body or ☐ individual hereby declares

a) that goods and/or services set out in box 5 are intended

☐ 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 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

Designation of the institution (see box 4)

b) that 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

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

Place, date Stamp	
Name and status of signatory	Signature

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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

Name

Address

Member state

VAT/excise number or tax reference number

B Information concerning the goods and/or services

No	Detailed description of the goods and/or services[1] (or reference to the attached order form)	Quantity or number	Value excluding VAT and excise duty		Currency
			Value per unit	Total value	

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 [2]

the conditions for exemption from VAT and/or excise duty

Place, date

Stamp

Name and status of signatory

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 institutuion

Is by

Competent authority in host Member State

Dispensed from the obligation under box 6 to obtain the stamp

Place, date

Stamp

Name and status of signatory

Signature

1) Delete space not used. This obligation also applies if order forms are attached.

2) Goods and/or services not eligible shlould be deleted in box 5 or on the attached order form.

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EXPLANATORY NOTES

1. Eligible body/individual

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. Competent authority responsible for stamping

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 completted 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 eligble 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. Declaration by the eligible body or individual

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. Stamp of the body

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. Description of the goods and/or services, for which the exemption from vat and/or excise duty is requested

a) The reference to the purchase order from (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.

6. Certification by the competent authorities of the host member state

The abovementioned declaration by the eligible body/individual; shall be authenticated at box 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. Permission to dispense with the stamp under box 6

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 dispension at box 7 of the certificate.

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).