

Information

on the new form of certificate on certain VAT and/or excise duty exemptions

(Annex II of 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)

Annex II of the Regulation introduced the compulsory form of exemption certificate from the 1st of July 2011 to apply for exemption of VAT and/or excise duty pursuant to Article 151 of Council Directive 2006/112/EC and Article 13 of Council Directive 2008/118/EC. The form should be used only in the following cases:

If the person acquiring the goods or services established within the Community but not in the Member State where the supply was carried out than the exemption certificate is to verify – if the certificate in question complies with the explanatory notes – that the transaction is exempt according to Article 151 of Council Directive 2006/112/EC and Article 13 of Council Directive 2008/118/EC.

The exemption certificate is sealed by the competent authority of the accepting Member State.

If the Member State where the supply was carried out applies direct exemption, the supplier of the goods or services receives the exemption certificate from the acquirer of the goods or services and keeps them for the records. In case the exemption is provided as refund of VAT and/or excise duty the certificate is to be attached to the refund claim submitted to the concerned Member State.

Please note that common or two separate VAT and/or excise duty exemption certificates could be used according to the decision of the Member State in which the acquirer of goods or services established.

You can download VAT and/or excise duty exemption certificate [here](#).

[Here](#) you can find Explanatory notes of VAT and/or excise duty exemption certificate.