

**EUROPEAN COMMUNITY
CERTIFICATE**

**Annex V VAT and excise duty exemption
VAT AND EXCISE DUTY EXEMPTION**

**(Directive 77/388/EEC - Article 15 (10) and
Directive 92/12/EEC - Article 23 (1))**

Serial No. (optional)

1. ELIGIBLE INSTITUTION/INDIVIDUAL

Designation/name: **European Environment Agency**
Street and No. **Kongens Nytorv 6**
Postal code, place: **1050 Copenhagen K**
(Host) Member State: **Denmark**

2. COMPETENT AUTHORITY FOR ISSUING THE STAMP
(Name, address and telephone No.)

Ministry of Foreign Affairs
Protocol Department
DK-1448 Copenhagen K

Tel.: +45 33 92 00 00

3. DECLARATION BY THE ELIGIBLE INSTITUTION OR PERSON

The eligible institution hereby declares

(a) that the goods and/or services set out in box 5 are intended ¹

for the official use of

a foreign diplomatic mission

a foreign consular representation

an international organisation

an armed force of a State being a party to the
North Atlantic Treaty (NATO)

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 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 institution 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.

Copenhagen,

Place, date

Name and status of signatory

Signature

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

Place, date

Stamp

Name and status of signatory

Signature

¹ Put a cross in the appropriate box

Annex V VAT and excise duty exemption

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 warehouse keeper					
(1) Name and address (2) Member State (3) VAT/excise number					
B. Information concerning the goods and/or services					
No.	Detailed description of goods and/or services ² (or reference to the attached order form)	Quantity or Number	Value excluding VAT and/or excise duty	Currency	
			Value per unit	Total value	
Total amount					

6. CERTIFICATION BY THE COMPENENT AUTHORITY OR AUTHORITIES OF THE HOST MEMBER STATE		
The consignment/supply of goods and/or services described in box 5 meets		
<input type="checkbox"/> totally		
<input type="checkbox"/> up to a quantity of _____ (number) ³		
the conditions for exemption from VAT and/or excise duty.		
_____ Place, date		_____ Name and status of signatory (ies)
_____ Signature (s)		

7. PERMISSION TO DISPENSE WITH STAMP		
By letter No (reference to file)	of (date)
..... designation of eligible institution	has been permitted by	
..... (designation of the competent authority in the host Member State)	to dispense with the stamp under box 6.	
_____ Place, date		_____ Name and status of signatory
_____ Signature		

² Delete space not used: This obligation also applies if order forms are attached

³ 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 warehouse keeper, this certificate serves as a supporting document for the tax exemption of the supplies of goods and services or the consignments of goods to eligible institutions/individuals referred to in Article 15 (10) of Directive 77/388/EEC and Article 23 (1) of Directive 92/12/EEC. Accordingly, one certificate shall be drawn up for each supplier/warehouse keeper. Moreover, the supplier/warehouse keeper is required to keep this certificate as part of his records in accordance with the legal provisions applicable in his Member State. In case a Member State does not grant a direct exemption for the supply of services and, therefore, proceeds to exempt the supply by reimbursing the tax to the beneficiary specified in box 1, this certificate should be attached to the request for reimbursement.
2.
 - a) The general specification of the paper to be used is as laid down in the Official Journal of the European Communities No 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 administrative accompanying document
 - 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 measures 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 recognized by the host Member State, a translation must be attached by the eligible institution/individual.
 - e) On the other hand, if the certificate is drawn up in a language other than a language recognized by the Member State of the supplier/warehouse keeper, a translation of the information concerning the goods and services in box 5.B must be attached by the eligible institution/individual.
 - f) A recognized language means one of the languages officially in use in the Member State or any other official language of the Community which the Member State declares can be used for this purpose.
3. By its declaration in box 3 of the certificate, the eligible institution/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 institution confirms the details in boxes 1 and 3(a) of the document and certifies that the eligible individual is a staff member of the institution.
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 by the competent authority of the host Member State, the order form shall also be stamped.
 - b) The indication of the excise No as defined in Article 15(a), paragraph 2 (a), of Directive 92/12/EEC of the authorised warehouse keeper is optional; the VAT identification No must be indicated.
 - c) The currencies should be indicated by means of a three-letter code in conformity with the international ISO 4217 standard established by the International Standards Organisation⁴.
6. The above mentioned declaration by the eligible institution/individual shall be authenticated at box 6 by the stamp(s) of the competent authorities of the host Member State. It is up to the competent tax authority to obtain such agreement.
7. To simplify the procedure, the competent authority can dispense with the obligation on the eligible institution to ask for the stamp in the case of exemption for official use. The eligible institution should mention this dispensation at box 7 of the certificate.

⁴ As an indication, some codes relating to currencies currently used: BEF (Belgian franc), DEM (German mark), DKK (Danish kroner), ESP (Spanish peseta), FRF (French franc), GBP (Pound sterling), GRD (Greek drachma), IEP (Irish pound), ITL (Italian lire), LUF (Luxembourg franc) NLG (Dutch guilder), PTE (Portuguese escudo), ATS (Austrian schilling), FIM (Finnish mark), SEK (Swedish kroner), USD (United States dollar).