

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

taxud.c.1(2011)1245293 – 25/10/2011

This document contains the information received from Member States on the contact point designated to identify the services responsible for stamping the VAT and/or excise duty exemption certificate and the extent to which they dispense with the requirement to have the certificate stamped.

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<p>Belgium</p> <p><i>Updated 14/6/2011</i></p>	<p>1) Points de contact des services chargés de valider le certificat d'exonération de la TVA et des droits d'accise (article 151, §1^{er}, de la directive 2006/112/CE)</p> <p><i>A) Organisations internationales non visées sous B et les missions diplomatiques et postes consulaires</i></p> <p>Achats de véhicules automobiles en général. Achats de biens en usage personnel pour les fonctionnaires sans statut diplomatique d'organisations internationales établies en BE non visés sous B Administration générale des douanes et accises Services centraux – Service Procédures douanières – Direction 12 Boulevard du Roi Albert II 33 boîte 37 1030 Bruxelles BELGIQUE Tel: 0032 257 63179 E-mail: johan.dejaeger@minfin.fed.be</p> <p><i>B) Quartiers militaires internationaux (SHAPE, IMS) et les Forces étrangères de l'OTAN en Belgique</i></p> <p>Administration générale de la Fiscalité Shape VAT office Building 210 – Room 103 7010 Mons (SHAPE) BELGIQUE Tel: 0032 257 77367 Fax: 0032 257 98294 E-mail: vat.shape@minfin.fed.be</p>	<p>Dispensation has been given to:</p> <p>Les biens et services <u>seulement soumis à la TVA pour usage officiel</u></p> <table border="0"> <thead> <tr> <th data-bbox="1160 512 1435 544">Organisme</th> <th data-bbox="1496 512 2040 584">Référence n° et date de la dispense</th> </tr> </thead> <tbody> <tr> <td data-bbox="1160 608 1435 639">• EUROCONTROL</td> <td data-bbox="1496 608 2040 639">ET 77263 du 02 03 1993</td> </tr> <tr> <td data-bbox="1160 679 1435 711">• Union européenne</td> <td data-bbox="1496 679 2040 711">ET 76430 du 22 12 1992</td> </tr> <tr> <td data-bbox="1160 751 1435 783">• QG SHAPE Casteau</td> <td data-bbox="1496 751 2040 783">ET 77166 du 04 02 1993</td> </tr> <tr> <td data-bbox="1160 823 1435 855">• US army</td> <td data-bbox="1496 823 2040 855">ET 77530 du 25 02 1193</td> </tr> <tr> <td data-bbox="1160 895 1435 927">• OTAN</td> <td data-bbox="1496 895 2040 927">ET 85289 du 23 10 1995</td> </tr> <tr> <td data-bbox="1160 967 1435 999">• OTAN</td> <td data-bbox="1496 967 2040 999">ET 90462 du 29 12 1997</td> </tr> </tbody> </table> <p>Produits soumis aux droits d'accises (exonération de TVA et droits d'accises)</p> <p>Aucune dispense de visa du certificat n'est accordée en matière de droits d'accises.</p>	Organisme	Référence n° et date de la dispense	• EUROCONTROL	ET 77263 du 02 03 1993	• Union européenne	ET 76430 du 22 12 1992	• QG SHAPE Casteau	ET 77166 du 04 02 1993	• US army	ET 77530 du 25 02 1193	• OTAN	ET 85289 du 23 10 1995	• OTAN	ET 90462 du 29 12 1997
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	<p>C) <i>Pour tout autre achat de biens ou de services non visés sous A ou B</i> Administration générale de la Fiscalité Services centraux – Direction III/2 Boulevard du Roi Albert II 33 bte 25 1030 Bruxelles BELGIQUE Tel 0032 257 62747 – 0032 257 62725 Fax 0032 257 95253 E-mail: vat.diplomat@minfin.fed.be</p> <p>2) Produits soumis aux droits d'accises (exonération de TVA et droits d'accises) A) <i>Organisations internationales non visées sous B, les missions diplomatiques et postes consulaires</i> Administration générale des douanes et accises Services centraux – Service Procédures douanières – Direction 12 Boulevard du Roi Albert II 33 boîte 37 1030 Bruxelles BELGIQUE Tel: 0032 257 63179 E-mail: johan.dejaeger@minfin.fed.be</p>	

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	<p><i>B) Quartiers militaires internationaux (SHAPE, IMS) et les Forces étrangères de l'OTAN en Belgique</i> Administration générale des douanes et accises Poste des douanes – SHAPE Building 210 – Room 111A 7010 Mons (SHAPE) BELGIQUE Tél: 065/40.28.85 ou 86 Fax: 065/40.28.84 E-mail: poste.douanes.shape.casteau@minfin.fed.be</p> <p><i>C) Pour tout autre achat de biens ou de services non visés sous A ou B</i> Administration générale de la Fiscalité Services centraux – Direction III/2 Boulevard du Roi Albert II 33 bte 25 1030 Bruxelles BELGIQUE Tel: 0032 257 62747 – 0032 257 62725 Fax: 0032 257 95253 E-mail: vat.diplomat@minfin.fed.be</p>	

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
<p>Bulgaria</p> <p><i>Updated 3/6/2011</i></p>	<p>Mr Mincho PENEV National Revenue Agency ТД на НАП – София 21 Aksakov str. Sofia 1000 BULGARIA Tel.: +3592 9859 3376 +3592 9859 3377 Fax: +3592 9864 810 E-mail: m.penev@tdd22.minfin.bg m.penev@ro22.nra.bg</p> <p>Mr Borislav DIMITROV National Revenue Agency ТД на НАП – София 21 Aksakov str. Sofia 1000 BULGARIA Tel.: +3592 9859 3861 +3592 9859 3858 Fax: +3592 9864 810 E-mail: b.dimitrov@tdd22.minfin.bg b.dimitrov@ro22.nra.bg</p>	<p>Dispensation has been given to:</p> <ul style="list-style-type: none"> • EU institutions to which Republic of Bulgaria is a host Member State, that is the Representation of the European Commission in Bulgaria By force of a renewed decision of the National Revenue Agency № 2/15.12.2010 г. which is in force for 2 years as of its date.

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
<p>Czech Republic</p> <p><i>Updated 29/6/2011</i></p>	<p>1) The VAT exemption certificate: Mr Radek HALA General Financial Directorate (Generální finanční ředitelství) VAT Unit (Oddělení daně z přidané hodnoty) Lazarska 7 117 22 Praha 1 CZECH REPUBLIC Tel.: + 420 25704 4468 Fax: E-mail: radek.hala@ds.mfcr.cz</p> <p>2) The excise duty exemption certificate: Customs office (Celní úřad) Praha 1 Washingtonova 11 110 00 Praha 1 CZECH REPUBLIC Tel.: +420 261334640 +420 261334654 Fax: +420 261334607 E-mail: spd1761@cs.mfcr.cz</p>	<p>No dispensation has been given.</p>

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
Denmark <i>Updated 12/8/2011</i>	Ministry of Foreign Affairs of Denmark Protocol Department Asiatisk Plads 2 1448 Copenhagen K DENMARK Tel.: +45 33 92 00 00 Fax: +45 33 92 15 26 E-mail: PRO@um.dk	Dispensation has been given to: <ul style="list-style-type: none"> • ICES • European Environmental Agency • Nordisk Ministerråd • UNICEF • UNDP • World Health Organization

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<p>Germany</p> <p><i>Updated 15/6/2011</i></p>	<p>Bundeszentralamt für Steuern Dienstsitz Berlin Referat St I 5 DGZ – Ring 12 13086 Berlin GERMANY Tel.: 00 49 (0) 228 / 406 – 0 Fax: 00 49 (0) 228 / 406 - 3710 E-mail: poststelle@bzst.bund.de</p>	<p>Dispensation has been given to:</p> <ul style="list-style-type: none"> • Europäisches Laboratorium für Molekularbiologie (EMBL) Meyerhofstraße 1 69117 Heidelberg mit Schreiben vom 15. April 2002 – St II 1 – S 7063 – 1/02 – • Europäische Zentralbank (EZB) Kaiserstraße 29 60311 Frankfurt am Main mit Schreiben vom 9. Oktober 1995 – St II – S 7063 – 1/94 - • Europäische Organisation für astronomische Forschung in der südlichen Hemisphäre (Europäische Südsternwarte – ESO) Karl-Schwarzschild-Straße 2 85478 Garching mit Schreiben vom 16. September 1995 – St II – S 7063 – 1/94 – • Europäisches Patentamt (EPA) Landsberger Straße 187 80687 München mit Schreiben vom 8. September 1995 – St II – S 7063 – 1/94 – • Europäische Weltraumorganisation (ESA) Robert-Bosch-Straße 5 64293 Darmstadt mit Schreiben vom 2. September 1996 – St II – S 7063 – 1/94 – • Europäische Kommission

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		<p>Institut für Transurane Hermann-von-Helmholtz-Platz 1 76344 Karlsruhe mit Schreiben vom 28. Mai 2009 – St – S 7096 / 09 / 00001 –</p> <ul style="list-style-type: none"> • Europäische Agentur für Flugsicherheit (EASA) Ottoplatz 1 50679 Köln mit Schreiben vom 2. Mai 2006 – St – S 7096 / 06 / 00001 – • Europäische Organisation für die Nutzung meteorologischer Satelliten (EUMETSAT) Am Kavalleriesand 31 64295 Darmstadt mit Schreiben vom 26. Oktober 1995 - St II – S 7063 – 1/94 – <p>Keiner in der Bundesrepublik Deutschland ansässigen ständigen diplomatischen Mission oder berufskonsularischen Vertretung die Genehmigung ist bisher erteilt wurde, Bescheinigungen über die Befreiung von der Mehrwertsteuer selbst auszustellen.</p> <ul style="list-style-type: none"> • Die in der Bundesrepublik Deutschland stationierten ausländischen NATO-Truppen (amerikanische, britische, französische, belgische, kanadische und niederländische Truppen)* <p>Zur Ausstellung der Eigenbestätigung sind die amtlichen Beschaffungsstellen und Organisationen der ausländischen NATO-Streitkräfte berechtigt, die zur Erteilung von Aufträgen auf abgabenbegünstigte Lieferungen und sonstige Leistungen berechtigt sind.</p> <p>* For a full list of the NATO forces concerned, please see separate</p>

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Ireland <i>Updated 10/5/2011</i>	Mr Denis SHEEHAN Excise Branch Office of the Revenue Commissioners Dublin Castle Dublin 2 IRELAND Tel.: + 3531 674 8644 Fax: +3531 679 3814 E-mail: denis.sheehan@revenue.ie	No dispensation has been given.

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<p>Estonia</p> <p><i>Updated 26/7/2011</i></p>	<p>Mr Andry RUUMET Director of Division of Diplomatic Immunities and Privileges (Diplomaatilise puutumatus ja eesõiguste büroo direktor) State Protocol Department (Riikliku protokollu osakond) Ministry of Foreign Affairs (Välisministeerium) ESTONIA Tel.: +372 637 7514 Fax: +372 637 7599 E-mail: andry.ruumet@mfa.ee</p> <p>Mrs Anna ALEN Specialist (Spetsialist) Defence Readiness and Operations Department (Kaitsevalmiduse ja operatsioonide osakond) Ministry of Defence (Kaitseministeerium) ESTONIA Tel.: +372 717 0125 Fax: +372 717 0001 E-mail: anna.alen@kmin.ee</p>	<p>Dispensation has been given to:</p> <ul style="list-style-type: none"> • The Embassy of the Kingdom of Belgium (in Tallinn) for bundled services (telecommunications, internet) for official use

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Greece <i>Updated 16/6/2011</i>	VAT Directorate (14th D) Section A' Sina 2-4 106 72, Athens GREECE Tel.: 0030210 3645378 Fax: E-mail: dfpa.a1@1992.syzefxis.gov.gr	No dispensation has been given.

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Spain <i>Updated 24/6/2011</i>	Agencia Estatal de Administración Tributaria Oficina Nacional de Gestión Tributaria C/ Infanta Mercedes, 49. Madrid 28020 SPAIN Tel.: +34 91.583.16.06 Fax: +34 91.583.79.99 E-mail: ongt@correo.aeat.es	Dispensation has been given to: <ul style="list-style-type: none"> • Consejo de Europa.(B.O.E.19/2/99) • Parlamento Europeo Oficina de Madrid • Comisión de las Comunidades Europeas (B.O.E. 07/02/97) • Secretaria General del Consejo de Ministros de la CE • Oficina Armonización del Mercado Interior (B.O.E. 07/02/97) • Banco Europeo de Inversiones (B.O.E. 07/02/97) • Instituto de Prospectiva Tecnológica (B.O.E. 07/02/97) • Agencia Europea para la Seguridad y la Salud en el trabajo (B.O.E. 07/02/97) • Empresa Común Europea para el ITER (B.O.E. 23/09/08) • Agencia Comunitaria de Control de pesca (B.O.E. 23/09/08)

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France <i>Updated 24/10/2011</i>	M Jean-François MERLE-BECKER Adjoint au bureau F1 (Fiscalités, transports et politiques fiscales communautaires) Direction générale des douanes et droits indirectes 11, rue des Deux-Communes 93558 Montreuil Cedex FRANCE Tel.: +33 1 57 53 40 26 Fax: +33 1 57 53 48 99 E-mail: dg-fl@douane.finances.gouv.fr	No dispensation has been given.

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<p>Italy</p> <p><i>Updated 26/9/2011</i></p>	<p>Per gli aspetti relativa alle accise Mr Ing. Walter DE SANTIS Direttore della Direzione Centrale Gestione Tributi e Rapporti con gli Utenti Via Mario Carucci, 71 Roma ITALY Tel.: +39 06 50246091 Fax: E-mail: walter.desantis@agenziadogane.it</p> <p>Per gli aspetti relativa all'IVA Agenzia delle Entrate Direzione Centrale Normativa Ufficio fiscalità Internazionale IVA e altre imposte indirette ITALY Tel.: +39 06 50543656 Fax: +39 06 50545407 E-mail: dc.norm.fiscalitainternazivaimposteindir@agenziaentrate.it</p>	<p>Dispensation has been given to:</p> <ul style="list-style-type: none"> • UN Specialized Institutions • US/NATO military commands stationed on the Italian territory, as their military customs offices are allowed to stamp directly

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
<p>Cyprus</p> <p><i>Updated 10/6/2011</i></p>	<p>For matters concerning the VAT and/or excise duty exemption (<u>except</u> for the armed forces of the United Kingdom stationed in Cyprus):</p> <p>The Director of the Department of Customs and Excise and Commissioner of VAT (Διευθυντής Τμήματος Τελωνείων και Έφορος ΦΠΑ) Customs Headquarters 1440 Nicosia CYPRUS Tel.: +35722446185 +35722446884 +35722446215 Fax: +35722446208 E-mail: vatvima@vat.mof.gov.cy</p> <p>For matters concerning the armed forces of the United Kingdom stationed in Cyprus only:</p> <p>Mr John MACMILLAN, Fiscal Officer Mr Neil FURBER, Revenue Control Officer Mrs Monica KKESE The Fiscal Office HQ SBAA Episkopi BFPO 53 Cyprus CYPRUS Tel.: +35725963342 Fax: +35725963342 E-mail:</p>	<p>No dispensation has been given.</p>

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<p>Latvia</p> <p><i>Updated 14/10/2011</i></p>	<p>Ministry of Foreign Affairs of the Republic of Latvia Ms Anete KRIEVA Senior Desk Officer Mrs Inese LIEPIŅA Deputy Head of the State Protocol Mr Rets PLĒSUMS Head of the State Protocol</p> <p>State Protocol Diplomatic Corps and Visits Division K. Valdemara iela 3 1395 Riga LATVIA Tel.: +371 670 16 211 +371 670 16 208 Fax: +371 67211668 E-mail: mfa.cha@mfa.gov.lv</p>	<p>Dispensation has been given to:</p> <ul style="list-style-type: none"> • the Embassy of Japan for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 28/2 valid from 12/1/2011-11/1/2012) • the Embassy of the Republic of Estonia for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 33/6 valid from 9/2/2011-8/2/2012) • the Royal Danish Embassy for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 6/1 valid from 16/3/2011-15/3/2012) • the Embassy of the Republic of Uzbekistan for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 58/2 valid from 26/4/2011-25/4/2012) • the Embassy of Canada for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 12/2 valid from 2/5/2011-1/5/2012) • the Embassy of the Republic of Lithuania for the purchase of

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		<p>goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 15/2 valid from 9/5/2011-8/5/2012)</p> <ul style="list-style-type: none"> • the Embassy of the Sovereign Military Hospitaller Order of Malta for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 67/2 valid from 9/5/2011-8/5/2012) • the Embassy of the United Kingdom of Great Britain and Northern Ireland for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 10/2 valid from 16/5/2011-15/5/2012) • the Embassy of the Republic of Poland for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 9/2 valid from 9/6/2011-8/6/2012) • the Embassy of the Republic of Moldova for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 59/2 valid from 9/6/2011-8/6/2012) • the Embassy of the Russian Federation for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 34/4 valid from 13/6/2011-12/6/2012) • the Embassy of the Czech Republic for the purchase of goods

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		<p>and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 8/2 valid from 19/7/2011-18/7/2012)</p> <ul style="list-style-type: none"> • the Embassy of the Kingdom of the Netherlands for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 19/2 valid from 19/7/2011-18/7/2012) • the Embassy of the Republic of Turkey for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 30/2 valid from 19/7/2011-18/7/2012) • the Consulate General of the Russian Federation in Liepaja for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 34/5 valid from 22/6/2011-21/6/2012) • the Consulate General of the Russian Federation in Daugavpils for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 34/6 valid from 11/7/2011-10/07/2012) • the Embassy of Ukraine for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 45/1 valid from

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		<p>11/7/2011-10/7/2012)</p> <ul style="list-style-type: none"> • the Embassy of the Republic of Azerbaijan for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 107/2 valid from 26/7/2011-25/7/2012) • the Embassy of the State of Israel for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 42/2 valid from 23/8/2011-22/8/2012) • the Nordic Council of Ministers' Office for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 996/2 valid from 23/8/2011-22/8/2012) • the Embassy of the Republic of Hungary for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 20/1 valid from 20/9/2011-19/9/2012) • the Embassy of Switzerland for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 32/2 valid from 20/9/2011-19/9/2012) • the Embassy of the Republic of Belarus for the purchase of

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VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
		<p>goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 43/2 valid from 21/9/2011-20/9/2012)</p> <ul style="list-style-type: none"> • the BEREC Office for the purchase of goods and services from other Member States and for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 982/1 valid from 27/9/2011-26/9/2012) • the Consulate General of the Republic of Belarus for the purchase of goods from excise goods warehouses and customs warehouses within Latvia, if intended for its official use (decision No 43/3 valid from 13/10/2011-12/10/2012)

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
Lithuania <i>Updated 23/5/2011</i>	State Tax Inspectorate Ministry of Finance of the Republic of Lithuania Vasario 16 th str. 15 01514 Vilnius LITHUANIA Tel.: 1882 +370 5 2553190 (when calling from abroad) Fax: +370 5 2125 604 E-mail: vmi@vmi.lt	No dispensation has been given.

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
<p>Luxembourg</p> <p><i>Updated 26/5/2011</i></p>	<p>Administration de l'enregistrement et des domaines Bureau d'imposition 11 67-69, rue Verte 2667 Luxembourg LUXEMBOURG Tel.: +352 44905 1 +352 44905 343 Fax: +352 25 07 96 E-mail:</p>	<p>Une dispense de l'obligation d'apposer le cachet peut être accordée, après analyse de la demande et du dossier, par le Service Organisation et Inspection au sein de la Direction de l'Administration de l'enregistrement et des domaines (B.P. 31, L-2010 Luxembourg, tél. +352 44905 1).</p> <p>De 1994 à ce jour, 10 dispenses ont été accordées, dont 8 à des institutions de l'Union européenne. Ces institutions ou organismes sont dispensés de l'obligation de faire apposer, pour chaque achat effectué en exonération de taxe, le cachet par le service compétent de l'administration, mais doivent en contrepartie indiquer sur le certificat d'exonération à remettre au fournisseur ou prestataire la référence à la dispense leur accordée.</p>

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
<p>Hungary</p> <p><i>Updated 9/6/2011</i></p>	<p>Mr Norbert SZELEZSÁN Ministry of Defence Deputy State Secretariat for Defence Economy/ Economy and Finance Office (Közigazgatási és Pénzügyi Hivatal) 1885 Budapest, Pf. 25. HUNGARY Tel.: +36 1 236 5125 Fax: +36 1 236 5228 E-mail: szelezsan.norbert@hm.gov.hu hmkpunea@hm.gov.hu</p> <p>Ministry of Foreign Affairs Department of Protocol (Protokoll Főosztály) 1027 Budapest, Bem rakpart 47 HUNGARY Tel.: Fax: +36 1 201-3929 E-mail: dpo.pf@mfa.gov.hu</p>	<p>No dispensation has been given.</p>

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)
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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
Malta <i>Updated 28/6/2011</i>	Ms Catherine GRECH MALLIA Ministry of Finance, the Economy and Investment VAT Department Centre Point Building Triq ta' Paris Birkirkara BKR 4633 MALTA Tel.: +35621499330 +35622799261 Fax: +35621499365 E-mail: catherine.grech-mallia@gov.mt	No dispensation has been given.

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

taxud.c.1(2011)1245293 – 25/10/2011

Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
<p>Netherlands</p> <p><i>Updated 15/8/2011</i></p>	<p>Mr J. NIHOT Central Bureau for International Fiscal Treatment (Centraal Bureau Internationale Fiscale Behandeling) THE NETHERLANDS Tel.: Fax: E-mail: j.nihot@belastingdienst.nl</p> <p>Mr M. ZAHINO TORVISCO Central Bureau for International Fiscal Treatment (Centraal Bureau Internationale Fiscale Behandeling) THE NETHERLANDS Tel.: Fax: E-mail: m.zahino.torvisco@belastingdienst.nl</p>	<p>For the year 2011, dispensation has been given to:</p> <ul style="list-style-type: none"> • European Patent Office • Eurojust • Europol • Esa/Estec • OPCW • International Criminal Court • European Commission; Institute for Energy <p>Dispensation must be applied for every year.</p>

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
Austria <i>Updated 14/6/2011</i>	Herr Leopold WARZECHA Abteilung I.1b (Protokollabteilung) Bundesministerium für europäische und internationale Angelegenheiten Minoritenplatz 8 A-1014 Wien AUSTRIA Tel.: 0043/501150-3461 Fax: E-mail: leopold.warzecha@bmeia.gv.at	No dispensation has been given.

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
Poland <i>Updated 21/6/2011</i>	Ministry of Finance VAT Department Świętokrzyska Str. 12 00-916 Warsaw POLAND Tel.: +48 22 694 42 28 Fax.: +48 22 694 30 73 e-mail: beata.skuzinska@mofnet.gov.pl	No dispensation has been given.

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
Portugal <i>Updated 16/6/2011</i>	Direcção-Geral dos Impostos Direcção de serviços do IVA Av. João XXI, N.º 76, 3.º Apartado 8290 1049-065 Lisboa PORTUGAL Tel.: +351 217 610 322 Fax: +351 217 936 508 E-mail: dsiva-org.internacional@dgci.min-financas.pt	In general, no dispensation is given. Upon request, it is possible that an entity could, on a case-by-case basis, be dispensed with the requirement to have the certificate stamped but then only in relation to a specific event.

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)
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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
Romania <i>Updated 17/6/2011</i>	National Agency for Tax Administration General Directorate for Tax Information Freedom Boulevard no 14 A District 5 Bucharest ROMANIA Tel.: 004021 319 97 59 004021 319 98 57 Fax: 004021 319 11 69 004021 319 10 85 004021 319 20 12 E-mail:	Dispensation has been given to: <ul style="list-style-type: none"> • The Representation of the European Commission in Romania

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
Slovenia <i>Updated 2/6/2011</i>	Tax office Ljubljana (Davčni urad Ljubljana) Sektor za odmero in kontrolo Sector for foreigners (Oddelek za tujce) Davčna ulica 1 Ljubljana SLOVENIA Tel.: +386 1 369 30 00 Fax: +386 1 369 39 10 E-mail: gp.durs-lj@gov.si	Dispensation is only given when from a relevant international agreement binding on Slovenia it can be derived that the international organisation concerned is entitled to exemption or refund of the tax paid for official use.

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
<p>Slovakia</p> <p><i>Updated 14/7/2011</i></p>	<p>Ministry of Foreign Affairs of the Slovak Republic Hlboká cesta 2 833 36 Bratislava 37 SLOVAK REPUBLIC Tel.: 00421-2/5978 1111 Fax: 00421-2/5978 3333 E-mail: info@mzv.sk</p> <p>Department responsible: Department of Diplomatic Protocol Mrs Henrieta GAČKOVÁ Tel.: 02/5978 3043 Fax: E-mail: henrieta.gackova@mzv.sk</p> <p>Mrs Alena MORAVKOVÁ Tel: 02/5978 3043 Fax: E-mail: alena.moravkova@mzv.sk</p>	<p>No dispensation has been given.</p>

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
Finland <i>Updated 31/5/2011</i>	Ministry for Foreign Affairs Protocol Services Laivastokatu 22 A PO Box 176 00023 Government FINLAND Tel.: +358 9 16005/57815 Fax: +358 9 160 56582/56522 E-mail: pro@formin.fi	Dispensation has been given to: <ul style="list-style-type: none"> • European Forest Institute • Baltic Sea Environment Protection Commission • Nordic Investment Bank • Nordic Development Fund • Embassy of Belgium (concerning invoices for the Embassy's telecommunications services provided by Orange Business Services in Belgium during the year 2011)

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)
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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
Sweden <i>Updated 1/9/2011</i>	Ministry for Foreign Affairs (Utrikesdepartementet) Protokollet 10339 Stockholm SWEDEN Tel.: +46-8-4051000 Fax: +46-8 4055399 E-mail: registrator@foreign.ministry.se	No dispensation has been given.

VAT and/or excise duty exemption certificate (Article 50 of the VAT Implementing Regulation – Regulation (EU) No 282/2011)

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Member State	Contact point designated to identify the services responsible for stamping the certificate	Dispensation with the requirement to have the certificate stamped
United Kingdom <i>Updated 15/6/2011</i>	VAT International HM Revenue and Customs 100 Parliament Street London SW1A 2BQ UNITED KINGDOM Tel.: +44(0)20 7147 0485 Fax: +44(0)20 7147 2640 E-mail: kshama.purohit@hmrc.gsi.gov.uk	The competent tax authority, HM Revenue and Customs, has dispensed authority to stamp the VAT and/or duty exemption certificate in respect of goods and services intended for official use only. Reference is made to the institutions listed in the London Diplomatic List but no specific information is given on who has been given dispensation.