

## ANNEX X

**[<sup>F1</sup>LIST OF TRANSACTIONS COVERED BY THE DEROGATIONS REFERRED TO IN ARTICLES 370 AND 371 AND ARTICLES 375 TO 390c]****Textual Amendments**

- F1** Substituted by [Act concerning the conditions of accession of the Republic of Croatia and the adjustments to the Treaty on European Union, the Treaty on the Functioning of the European Union and the Treaty establishing the European Atomic Energy Community](#).

## PART A

**Transactions which Member States may continue to tax**

- (1) The supply of services by dental technicians in their professional capacity and the supply of dental prostheses by dentists and dental technicians;
- (2) the activities of public radio and television bodies other than those of a commercial nature;
- (3) the supply of a building, or parts thereof, or of the land on which it stands, other than as referred to in point (a) of Article 12(1), where carried out by taxable persons who were entitled to deduction of the VAT paid at the preceding stage in respect of the building concerned;
- (4) the supply of the services of travel agents, as referred to in Article 306, and those of travel agents acting in the name and on behalf of the traveller, in relation to journeys outside the Community.

## PART B

**Transactions which Member States may continue to exempt**

- (1) Admission to sporting events;
- (2) the supply of services by authors, artists, performers, lawyers and other members of the liberal professions, other than the medical and paramedical professions, with the exception of the following:
  - (a) assignments of patents, trade marks and other similar rights, and the granting of licences in respect of such rights;
  - (b) work, other than the supply of contract work, on movable tangible property, carried out for a taxable person;
  - (c) services to prepare or coordinate the carrying out of construction work, such as services provided by architects and by firms providing on-site supervision of works;
  - (d) commercial advertising services;
  - (e) transport and storage of goods, and ancillary services;

---

*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

---

- (f) hiring out of movable tangible property to a taxable person;
  - (g) provision of staff to a taxable person;
  - (h) provision of services by consultants, engineers, planning offices and similar services in scientific, economic or technical fields;
  - (i) compliance with an obligation to refrain from exercising, in whole or in part, a business activity or a right covered by points (a) to (h) or point (j);
  - (j) the services of forwarding agents, brokers, business agents and other independent intermediaries, in so far as they relate to the supply or importation of goods or the supply of services covered by points (a) to (i);
- (3) the supply of telecommunications services, and of goods related thereto, by public postal services;
  - (4) the supply of services by undertakers and cremation services and the supply of goods related thereto;
  - (5) transactions carried out by blind persons or by workshops for the blind, provided that those exemptions do not cause significant distortion of competition;
  - (6) the supply of goods and services to official bodies responsible for the construction, setting out and maintenance of cemeteries, graves and monuments commemorating the war dead;
  - (7) transactions carried out by hospitals not covered by point (b) of Article 132(1);
  - (8) the supply of water by a body governed by public law;
  - (9) the supply before first occupation of a building, or parts thereof, or of the land on which it stands and the supply of building land, as referred to in Article 12;
  - (10) the transport of passengers and, in so far as the transport of the passengers is exempt, the transport of goods accompanying them, such as luggage or motor vehicles, or the supply of services relating to the transport of passengers;
  - (11) the supply, modification, repair, maintenance, chartering and hiring of aircraft used by State institutions, including equipment incorporated or used in such aircraft;
  - (12) the supply, modification, repair, maintenance, chartering and hiring of fighting ships;
  - (13) the supply of the services of travel agents, as referred to in Article 306, and those of travel agents acting in the name and on behalf of the traveller, in relation to journeys within the Community.