

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 (recast)

CHAPTER VIII

EXEMPTIONS

*f<sup>1</sup>*SECTION 2A

*Exemptions for intra-Community transactions*

*(Articles 138 to 142 of Directive 2006/112/EC)*

*f<sup>1</sup>*Article 45a

1 For the purpose of applying the exemptions laid down in Article 138 of Directive 2006/112/EC, it shall be presumed that goods have been dispatched or transported from a Member State to a destination outside its territory but within the Community in either of the following cases:

- a the vendor indicates that the goods have been dispatched or transported by him or by a third party on his behalf, and either the vendor is in possession of at least two items of non-contradictory evidence referred to in point (a) of paragraph 3 which were issued by two different parties that are independent of each other, of the vendor and of the acquirer, or the vendor is in possession of any single item referred to in point (a) of paragraph 3 together with any single item of non-contradictory evidence referred to in point (b) of paragraph 3 confirming the dispatch or transport which were issued by two different parties that are independent of each other, of the vendor and of the acquirer;
- b the vendor is in possession of the following:
  - (i) a written statement from the acquirer, stating that the goods have been dispatched or transported by the acquirer, or by a third party on behalf of the acquirer, and identifying the Member State of destination of the goods; that written statement shall state: the date of issue; the name and address of the acquirer; the quantity and nature of the goods; the date and place of the arrival of the goods; in the case of the supply of means of transport, the identification number of the means of transport; and the identification of the individual accepting the goods on behalf of the acquirer; and
  - (ii) at least two items of non-contradictory evidence referred to in point (a) of paragraph 3 that were issued by two different parties that are independent of each other, of the vendor and of the acquirer, or any single item referred to in point (a) of paragraph 3 together with any single item of non-contradictory evidence referred to in point (b) of paragraph 3 confirming the dispatch or transport which were issued by two different parties that are independent of each other, of the vendor and of the acquirer.

The acquirer shall furnish the vendor with the written statement referred to in point (b) (i) by the tenth day of the month following the supply.

2 A tax authority may rebut a presumption that has been made under paragraph 1.

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*Status: Point in time view as at 31/12/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Article 45a. (See end of Document for details)*

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3 For the purposes of paragraph 1, the following shall be accepted as evidence of dispatch or transport:

- a documents relating to the dispatch or transport of the goods, such as a signed CMR document or note, a bill of lading, an airfreight invoice or an invoice from the carrier of the goods;
- b the following documents:
  - (i) an insurance policy with regard to the dispatch or transport of the goods, or bank documents proving payment for the dispatch or transport of the goods;
  - (ii) official documents issued by a public authority, such as a notary, confirming the arrival of the goods in the Member State of destination;
  - (iii) a receipt issued by a warehouse keeper in the Member State of destination, confirming the storage of the goods in that Member State.]

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**Textual Amendments**

- F1** Inserted by [Council Implementing Regulation \(EU\) 2018/1912 of 4 December 2018 amending Implementing Regulation \(EU\) No 282/2011 as regards certain exemptions for intra-Community transactions.](#)

**Status:**

Point in time view as at 31/12/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Article 45a.