

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

SECTION 1

Exemptions for certain activities in the public interest

(Articles 132, 133 and 134 of Directive 2006/112/EC)

Article 44

Vocational training or retraining services provided under the conditions set out in point (i) of Article 132(1) of Directive 2006/112/EC shall include instruction relating directly to a trade or profession as well as any instruction aimed at acquiring or updating knowledge for vocational purposes. The duration of a vocational training or retraining course shall be irrelevant for this purpose.

SECTION 2

Exemptions for other activities

(Articles 135, 136 and 137 of Directive 2006/112/EC)

Article 45

The exemption provided for in point (e) of Article 135(1) of Directive 2006/112/EC shall not apply to platinum nobles.

¹SECTION 2A

Exemptions for intra-Community transactions

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

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

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- 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.

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.]

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.](#)

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SECTION 3

Exemptions on importation

(Articles 143, 144 and 145 of Directive 2006/112/EC)

Article 46

The exemption provided for in Article 144 of Directive 2006/112/EC shall apply to transport services connected with the importation of movable property carried out as part of a change of residence.

SECTION 4

Exemptions on exportation

(Articles 146 and 147 of Directive 2006/112/EC)

Article 47

‘Means of transport for private use’ as referred to in point (b) of Article 146(1) of Directive 2006/112/EC shall include means of transport used for non-business purposes by persons other than natural persons, such as bodies governed by public law within the meaning of Article 13 of that Directive and associations.

Article 48

In order to determine whether, as a condition for the exemption of the supply of goods carried in the personal luggage of travellers, the threshold set by a Member State in accordance with point (c) of the first subparagraph of Article 147(1) of Directive 2006/112/EC has been exceeded, the calculation shall be based on the invoice value. The aggregate value of several goods may be used only if all those goods are included on the same invoice issued by the same taxable person supplying goods to the same customer.

SECTION 5

Exemptions relating to certain transactions treated as exports

(Articles 151 and 152 of Directive 2006/112/EC)

Article 49

The exemption provided for in Article 151 of Directive 2006/112/EC shall also apply to electronic services where these are provided by a taxable person to whom the special scheme for electronically supplied services provided for in Articles 357 to 369 of that Directive applies.

Article 50

1 In order to qualify for recognition as an international body for the application of point (g) of Article 143(1) and point (b) of the first subparagraph of Article 151(1) of Directive 2006/112/EC a body which is to be set up as a European Research Infrastructure Consortium (ERIC), as referred to in Council Regulation (EC) No 723/2009 of 25 June 2009 on the

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Community legal framework for a European Research Infrastructure Consortium (ERIC)⁽¹⁾ shall fulfil all of the following conditions:

- a it shall have a distinct legal personality and full legal capacity;
- b it shall be set up under and shall be subject to European Union law;
- c its membership shall include Member States and, where appropriate, third countries and inter-governmental organisations, but exclude private bodies;
- d it shall have specific and legitimate objectives that are jointly pursued and essentially non-economic in nature.

2 The exemption provided for in point (g) of Article 143(1) and point (b) of the first subparagraph of Article 151(1) of Directive 2006/112/EC shall apply to an ERIC referred to in paragraph 1 where it is recognised as an international body by the host Member State.

The limits and conditions of such an exemption shall be laid down by agreement between the members of the ERIC in accordance with point (d) of Article 5(1) of Regulation (EC) No 723/2009. Where the goods are not dispatched or transported out of the Member State in which the supply takes place, and in the case of services, the exemption may be granted by means of a refund of the VAT in accordance with Article 151(2) of Directive 2006/112/EC.

Article 51

1 Where the recipient of a supply of goods or services is established within the Community but not in the Member State in which the supply takes place, the VAT and/or excise duty exemption certificate set out in Annex II to this Regulation shall, subject to the explanatory notes set out in the Annex to that certificate, serve to confirm that the transaction qualifies for the exemption under Article 151 of Directive 2006/112/EC.

When making use of that certificate, the Member State in which the recipient of the supply of goods or services is established may decide to use either a common VAT and excise duty exemption certificate or two separate certificates.

2 The certificate referred to in paragraph 1 shall be stamped by the competent authorities of the host Member State. However, if the goods or services are intended for official use, Member States may dispense the recipient from the requirement to have the certificate stamped under such conditions as they may lay down. This dispensation may be withdrawn in the case of abuse.

Member States shall inform the Commission of the contact point designated to identify the services responsible for stamping the certificate and the extent to which they dispense with the requirement to have the certificate stamped. The Commission shall inform the other Member States of the information received from Member States.

3 Where direct exemption is applied in the Member State in which the supply takes place, the supplier shall obtain the certificate referred to in paragraph 1 of this Article from the recipient of the goods or services and retain it as part of his records. If the exemption is granted by means of a refund of the VAT, pursuant to Article 151(2) of Directive 2006/112/EC, the certificate shall be attached to the request for refund submitted to the Member State concerned.

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(1) [OJ L 206, 8.8.2009, p. 1.](#)

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