NOTICES FROM MEMBER STATES

VALUE ADDED TAX (VAT)

(EXEMPT INVESTMENT GOLD)

List of gold coins meeting the criteria established in Article 344(1), point (2) of Council Directive 2006/112/EC (Special scheme for investment gold)

Valid for the year 2011

(2010/C 322/05)

EXPLANATORY NOTE

(a) This list reflects the contributions sent by Member States to the Commission within the deadline set by Article 345 of Council Directive 2006/112/EC of 28 November 2006 on the Common System of Value Added Tax.

(b) The coins included in this list are considered to fulfil the criteria of Article 344 and therefore will be treated as investment gold in those Member States. As a result their supply is exempt from VAT for the whole of the 2011 calendar year.

(c) The exemption will apply to all issues of the given coins in this list, except to issues of coin with purity less than 900 thousandths fine.

(d) However, if a coin does not appear in this list, its supply will still be exempt where the coin meets the criteria for the exemption laid down in the VAT Directive.

(e) The list is in alphabetical order, by names of countries and denominations of coins. Within the same category of coins, the listing follows the increasing value of the currency.

(f) In the list the denomination of the coins reflects the currency shown on the coins. However, where the currency on the coins is not shown in roman script, where possible, its denomination in the list is shown in parenthesis.

COUNTRY OF ISSUE	COINS
AFGHANISTAN	(20 AFGHANI) 10 000 AFGHANI (1/2 AMANI) (1 AMANI) (2 AMANI) (4 GRAMS) (8 GRAMS) 1 TILLA 2 TILLAS
ALBANIA	20 LEKE 50 LEKE 100 LEKE 200 LEKE 500 LEKE
ALDERNEY	5 POUNDS 25 POUNDS 1 000 POUNDS
ANDORRA	50 DINERS 100 DINERS 250 DINERS 1 SOVEREIGN
ANGUILLA	5 DOLLARS 10 DOLLARS 20 DOLLARS 100 DOLLARS

COUNTRY OF ISSUE	COINS
ARGENTINA	1 ARGENTINO
ARUBA	10 FLORIN 25 FLORIN
AUSTRALIA	5 DOLLARS 15 DOLLARS 25 DOLLARS 50 DOLLARS 100 DOLLARS 150 DOLLARS 200 DOLLARS 250 DOLLARS 500 DOLLARS 1 000 DOLLARS 2 500 DOLLARS 3 000 DOLLARS 10 000 DOLLARS 1/2 SOVEREIGN (= 1/2 POUND) 1 SOVEREIGN (= 1 POUND)
AUSTRIA	10 CORONA (= 10 KRONEN) 20 CORONA (= 20 KRONEN) 100 CORONA (= 100 KRONEN) 1 DUCAT (4 DUCATS) 10 EURO 25 EURO 50 EURO 100 EURO 4 FLORIN = 10 FRANCS (= 4 GULDEN) 8 FLORIN = 20 FRANCS (= 8 GULDEN) 25 SCHILLING 100 SCHILLING 200 SCHILLING 200 SHILLING/10 EURO 500 SCHILLING 1 000 SCHILLING 2 000 SCHILLING
BAHAMAS	10 DOLLARS 20 DOLLARS 25 DOLLARS 50 DOLLARS 100 DOLLARS 150 DOLLARS 200 DOLLARS 250 DOLLARS 2 500 DOLLARS
BELGIUM	10 ECU 20 ECU 25 ECU 50 ECU 100 ECU 50 EURO GOLD 100 EURO 10 FRANCS 20 FRANCS 5 000 FRANCS
BELIZE	25 DOLLARS 50 DOLLARS 100 DOLLARS 250 DOLLARS

COUNTRY OF ISSUE	COINS
BERMUDA	10 DOLLARS 25 DOLLARS 30 DOLLARS 50 DOLLARS 60 DOLLARS 100 DOLLARS 200 DOLLARS 250 DOLLARS
BHUTAN	1 SERTUM 2 SERTUMS 5 SERTUMS
BOLIVIA	4 000 PESOS BOLIVIANOS
BOTSWANA	5 PULA 150 PULA 10 THEBE
BRAZIL	300 CRUZEIROS (4 000 REIS) (5 000 REIS) (6 400 REIS) (10 000 REIS) (20 000 REIS)
BRITISH VIRGIN ISLANDS	100 DOLLARS
BULGARIA	(1 LEV) (5 LEVA) (10 LEVA) (20 LEVA) (100 LEVA) (125 LEVA) (1 000 LEVA) (10 000 LEVA) (20 000 LEVA)
BURUNDI	10 FRANCS 25 FRANCS 50 FRANCS 100 FRANCS
CANADA	1 DOLLAR 2 DOLLARS 5 DOLLARS 10 DOLLARS 20 DOLLARS 50 DOLLARS 100 DOLLARS 175 DOLLARS 200 DOLLARS 350 DOLLARS 1 SOVEREIGN
CAYMAN ISLANDS	25 DOLLARS 50 DOLLARS 100 DOLLARS 250 DOLLARS
CHAD	3 000 FRANCS 5 000 FRANCS 10 000 FRANCS 20 000 FRANCS
CHILE	2 PESOS 5 PESOS 10 PESOS 20 PESOS 50 PESOS 100 PESOS 200 PESOS

COUNTRY OF ISSUE	COINS
CHINA	5/20 YUAN (1/20 oz) 10/50 YUAN (1/10 oz) 25/100 YUAN (1/4 oz) 50/200 YUAN (1/2 oz) 100/500 YUAN (1 oz) 5 (YUAN) 10 (YUAN) 20 (YUAN) 25 (YUAN) 50 (YUAN) 100 (YUAN) 150 (YUAN) 200 (YUAN) 250 (YUAN) 300 (YUAN) 400 (YUAN) 450 (YUAN) 500 (YUAN) 1 000 (YUAN)
COLOMBIA	1 PESO 2 PESOS 2 1/2 PESOS 5 PESOS 10 PESOS 20 PESOS 100 PESOS 200 PESOS 300 PESOS 500 PESOS 1 000 PESOS 1 500 PESOS 2 000 PESOS 15 000 PESOS
CONGO	10 FRANCS 20 FRANCS 25 FRANCS 50 FRANCS 100 FRANCS
COOK ISLANDS	100 DOLLARS 200 DOLLARS 250 DOLLARS
COSTA RICA	5 COLONES 10 COLONES 20 COLONES 50 COLONES 100 COLONES 200 COLONES 1 500 COLONES 5 000 COLONES 25 000 COLONES
CUBA	4 PESOS 5 PESOS 10 PESOS 20 PESOS 50 PESOS 100 PESOS
CYPRUS	50 POUNDS
CZECH REPUBLIC	1 000 KORUN (1 000 Kč) 2 000 KORUN (2 000 Kč) 2 500 KORUN (2 500 Kč) 5 000 KORUN (5 000 Kč) 10 000 KORUN (10 000 Kč)
CZECHOSLOVAKIA	1 DUKÁT 2 DUKÁT 5 DUKÁT 10 DUKÁT

COUNTRY OF ISSUE	COINS
DENMARK	10 KRONER
	20 KRONER
DOMINICAN REPUBLIC	30 PESOS
	100 PESOS
	200 PESOS
	250 PESOS
ECUADOR	1 CONDOR
	10 SUCRES
EL SALVADOR	25 COLONES
	50 COLONES
	100 COLONES
	200 COLONES
	250 COLONES
EQUATORIAL GUINEA	250 PESETAS
	500 PESETAS
	750 PESETAS
	1 000 PESETAS
	5 000 PESETAS
ETHIOPIA	400 BIRR
	600 BIRR
	10 (DOLLARS)
	20 (DOLLARS)
	50 (DOLLARS)
	100 (DOLLARS)
	200 (DOLLARS)
FIJI	5 DOLLARS
	10 DOLLARS
	200 DOLLARS
	250 DOLLARS
FINLAND	100 EURO
	1 000 MARKKAA
	2 000 MARKKAA
FRANCE	1/4 EURO
	10 EURO
	20 EURO
	50 EURO
	100 EURO
	200 EURO
	250 EURO
	500 EURO
	1 000 EURO
	5 000 EURO
	5 FRANCS
	10 FRANCS
	20 FRANCS
	40 FRANCS
	50 FRANCS
	100 FRANCS
	500 FRANCS
	655,97 FRANCS
GABON	10 FRANCS
	25 FRANCS
	50 FRANCS
	100 FRANCS
	1 000 FRANCS
	3 000 FRANCS
	5 000 FRANCS
	10 000 FRANCS
	20 000 FRANCS
GAMBIA	200 DALASIS
	500 DALASIS
	1 000 DALASIS

COUNTRY OF ISSUE	COINS
GERMANY	1 DM 100 EURO
GIBRALTAR	1/25 CROWN 1/10 CROWN 1/5 CROWN 1/2 CROWN 1 CROWN 2 CROWNS 50 PENCE 1 POUND 5 POUNDS 25 POUNDS 50 POUNDS 100 POUNDS 1/25 ROYAL 1/10 ROYAL 1/5 ROYAL 1/2 ROYAL 1 ROYAL
GUATAMALA	5 QUETZALES 10 QUETZALES 20 QUETZALES
GUERNSEY	1 POUND 5 POUNDS 10 POUNDS 25 POUNDS 50 POUNDS 100 POUNDS
GUINEA	1 000 FRANCS 2 000 FRANCS 5 000 FRANCS 10 000 FRANCS
HAITI	20 GOURDES 50 GOURDES 100 GOURDES 200 GOURDES 500 GOURDES 1 000 GOURDES
HONDURAS	200 LEMPIRAS 500 LEMPIRAS
HONG KONG	1 000 DOLLARS
HUNGARY	1 DUKAT 4 FORINT = 10 FRANCS 8 FORINT = 20 FRANCS 50 FORINT 100 FORINT 200 FORINT 500 FORINT 1 000 FORINT 5 000 FORINT 10 000 FORINT 20 000 FORINT 50 000 FORINT 100 000 FORINT 500 000 FORINT 10 KORONA 20 KORONA 100 KORONA
ICELAND	500 KRONUR 10 000 KRONUR

COUNTRY OF ISSUE	COINS
INDIA	1 MOHUR
	15 RUPEES
	1 SOVEREIGN
INDONESIA	2 000 RUPIAH
	5 000 RUPIAH
	10 000 RUPIAH
	20 000 RUPIAH
	25 000 RUPIAH
	100 000 RUPIAH
	200 000 RUPIAH
IRAN	(1/2 AZADI)
	(1 AZADI)
	(1/4 PAHLAVI)
	(1/2 PAHLAVI)
	(1 PAHLAVI)
	(2 1/2 PAHLAVI)
	(5 PAHLAVI)
	(10 PAHLAVI)
	50 POUND
	500 RIALS
	750 RIALS
	1 000 RIALS
	2 000 RIALS
IRAQ	(5 DINARS)
	(50 DINARS)
	(100 DINARS)
ISLE OF MAN	1/20 ANGEL
	1/10 ANGEL
	1/4 ANGEL
	1/2 ANGEL
	1 ANGEL
	5 ANGEL
	10 ANGEL
	15 ANGEL
	20 ANGEL
	1/25 CROWN
	1/10 CROWN
	1/5 CROWN
	1/2 CROWN
	1 CROWN
	50 PENCE
	1 POUND
	2 POUNDS
	5 POUNDS
	50 POUNDS
	(1/2 SOVEREIGN)
	(1 SOVEREIGN)
	(2 SOVEREIGNS)
	(5 SOVEREIGNS)
ISRAEL	20 LIROT
	50 LIROT
	100 LIROT
	200 LIROT
	500 LIROT
	1 000 LIROT
	5 000 LIROT
	5 NEW SHEQALIM
	10 NEW SHEQALIM
	20 NEW SHEQALIM
	5 SHEQALIM
	10 SHEQALIM
	500 SHEQEL
ITALY	20 EURO
	50 EURO

COUNTRY OF ISSUE	COINS
IVORY COAST	10 FRANCS
	25 FRANCS
	50 FRANCS
	100 FRANCS
JAMAICA	100 DOLLARS
	250 DOLLARS
JERSEY	1 POUND
	2 POUNDS
	5 POUNDS
	10 POUNDS
	20 POUNDS
	25 POUNDS
	50 POUNDS
	100 POUNDS
	1 SOVEREIGN
JORDAN	2 DINARS
	5 DINARS
	10 DINARS
	25 DINARS
	50 DINARS
	60 DINARS
KATANGA	5 FRANCS
KENYA	100 SHILLINGS
	250 SHILLINGS
	500 SHILLINGS
KIRIBATI	150 DOLLARS
LATVIA	100 LATU
LESOTHO	1 LOTI
	2 MALOTI
	4 MALOTI
	10 MALOTI
	20 MALOTI
	50 MALOTI
	100 MALOTI
	250 MALOTI
	500 MALOTI
LIBERIA	12 DOLLARS
	20 DOLLARS
	25 DOLLARS
	30 DOLLARS
	50 DOLLARS
	100 DOLLARS
	200 DOLLARS
	250 DOLLARS
	500 DOLLARS
	2 500 DOLLARS
LUXEMBURG	5 EURO
	10 EURO
	20 FRANCS
	40 FRANCS
MACAU	250 PATACAS
	500 PATACAS
	1 000 PATACAS
	10 000 PATACAS
MALAWI	250 KWACHA
MALAYSIA	100 RINGGIT
	200 RINGGIT
	250 RINGGIT
	500 RINGGIT

COUNTRY OF ISSUE	COINS
MALI	10 FRANCS 25 FRANCS 50 FRANCS 100 FRANCS
MALTA	50 EURO 5 (LIRI) 10 (LIRI) 20 (LIRI) 25 (LIRI) 50 (LIRI) 100 (LIRI) LM 25
MARSHALL ISLANDS	20 DOLLARS 50 DOLLARS 200 DOLLARS
MAURITIUS	100 RUPEES 200 RUPEES 250 RUPEES 500 RUPEES 1 000 RUPEES
MEXICO	1/20 ONZA 1/10 ONZA 1/4 ONZA 1/2 ONZA 1 ONZA 2 PESOS 2 1/2 PESOS 5 PESOS 10 PESOS 20 PESOS 50 PESOS 250 PESOS 500 PESOS 1 000 PESOS 2 000 PESOS
MONACO	10 EURO 20 EURO 100 EURO 20 FRANCS 100 FRANCS 200 FRANCS
MONGOLIA	750 (TUGRIK) 1 000 (TUGRIK)
NEPAL	1 ASARPHI 1 000 RUPEES
NETHERLANDS	(1 DUKAAT) (2 DUKAAT) 10 EURO 20 EURO 50 EURO 1 GULDEN 5 GULDEN 10 GULDEN
NETHERLANDS ANTILLES	5 GULDEN 10 GULDEN 50 GULDEN 100 GULDEN 300 GULDEN

COUNTRY OF ISSUE	COINS
NEW ZEALAND	5 DOLLARS 10 DOLLARS 150 DOLLARS 1,56 grammes/1/20 ounce 3,11 grammes/1/10 ounce 7,77 grammes/1/4 ounce 15,56 grammes/1/2 ounce 31,1 grammes/1 ounce
NICARAGUA	50 CORDOBAS
NIGER	10 FRANCS 25 FRANCS 50 FRANCS 100 FRANCS
NORWAY	10 KRONER 20 KRONER 1 500 KRONER
OMAN	25 BAISA 50 BAISA 100 BAISA 1/4 OMANI RIAL 1/2 OMANI RIAL OMANI RIAL 5 OMANI RIALS 10 OMANI RIALS 15 OMANI RIALS 20 OMANI RIALS 25 OMANI RIALS 75 OMANI RIALS
PAKISTAN	3 000 RUPEES
PANAMA	100 BALBOAS 500 BALBOAS
PAPUA NEW GUINEA	100 KINA
PERU	1/5 LIBRA 1/2 LIBRA 1 LIBRA 5 SOLES 10 SOLES 20 SOLES 50 SOLES 100 SOLES
PHILIPPINES	1 000 PISO 1 500 PISO 5 000 PISO
POLAND	50 ZŁOTYCH (orzeł bielik) 50 ZŁOTYCH 100 ZŁOTYCH (orzeł bielik) 100 ZŁOTYCH 200 ZŁOTYCH (orzeł bielik) 200 ZŁOTYCH 500 ZŁOTYCH (orzeł bielik)
PORTUGAL	1 ESCUDO 100 ESCUDOS 200 ESCUDOS 500 ESCUDOS 5 EURO 8 EURO 10 000 REIS

COUNTRY OF ISSUE	COINS
ROMANIA	12 1/2 LEI 20 LEI 25 LEI 50 LEI 100 LEI 500 LEI 1 000 LEI 2 000 LEI 5 000 LEI
RHODESIA	1 POUND 5 POUNDS 10 SHILLINGS
RUSSIA	10 (ROUBLES) 15 (ROUBLES) 25 (ROUBLES) 50 (ROUBLES) 100 (ROUBLES) 200 (ROUBLES) 1 000 (ROUBLES) 10 000 (ROUBLES)
RWANDA	10 FRANCS 25 FRANCS 50 FRANCS 100 FRANCS
SAN MARINO	20 EURO 50 EURO 1 SCUDO 2 SCUDI 5 SCUDI 10 SCUDI
SAUDI ARABIA	1 GUINEA (= 1 SAUDI POUND)
SENEGAL	10 FRANCS 25 FRANCS 50 FRANCS 100 FRANCS 250 FRANCS 500 FRANCS 1 000 FRANCS 2 500 FRANCS
SERBIA	10 DINARA 20 DINARA
SEYCHELLES	1 000 RUPEES 1 500 RUPEES
SIERRA LEONE	20 DOLLARS 50 DOLLARS 100 DOLLARS 250 DOLLARS 500 DOLLARS 2 500 DOLLARS 1/4 GOLDE 1/2 GOLDE 1 GOLDE 5 GOLDE 10 GOLDE 1 LEONE
SINGAPORE	1 DOLLAR 2 DOLLARS 5 DOLLARS 10 DOLLARS 20 DOLLARS 25 DOLLARS 50 DOLLARS

COUNTRY OF ISSUE	COINS
	100 DOLLARS
	150 DOLLARS
	250 DOLLARS
	500 DOLLARS
SLOVAK REPUBLIC	100 EURO
	5 000 KORUN (5 000 Sk)
	10 000 KORUN (10 000 Sk)
SLOVENIA	100 EURO
	5 000 TOLARS
	20 000 TOLARS
	25 000 TOLARS
SOLOMON ISLANDS	10 DOLLARS
	25 DOLLARS
	50 DOLLARS
	100 DOLLARS
SOMALIA	20 SHILLINGS
	50 SHILLINGS
	100 SHILLINGS
	200 SHILLINGS
	500 SHILLINGS
	1 500 SHILLINGS
SOUTH AFRICA	1/10 KRUGERRAND
	1/4 KRUGERRAND
	1/2 KRUGERRAND
	1 KRUGERRAND
	1/10 oz NATURA
	1/4 oz NATURA
	1/2 oz NATURA
	1 oz NATURA
	1/2 POND
	1 POND
	1/10 PROTEA
	1 PROTEA
	1 RAND
	2 RAND
	5 RAND
	25 RAND
	1/2 SOVEREIGN (=1/2 POUND)
	1 SOVEREIGN (= 1 POUND)
SOUTH KOREA	2 500 WON
	20 000 WON
	25 000 WON
	30 000 WON
	50 000 WON
SPAIN	2 (ESCUDOS)
	10 (ESCUDOS)
	20 EURO
	100 EURO
	200 EURO
	400 EURO
	10 PESETAS
	20 PESETAS
	25 PESETAS
	5 000 PESETAS
	10 000 PESETAS
	20 000 PESETAS
	40 000 PESETAS
	80 000 PESETAS
	100 (REALES)
SUDAN	25 POUNDS
	50 POUNDS
	100 POUNDS

COUNTRY OF ISSUE	COINS
SURINAM	20 DOLLARS 50 DOLLARS 100 GULDEN
SWAZILAND	2 EMALANGENI 5 EMALANGENI 10 EMALANGENI 20 EMALANGENI 25 EMALANGENI 50 EMALANGENI 100 EMALAGENI 250 EMALAGENI 1 LILANGENI
SWEDEN	10 KRONOR 20 KRONOR 1 000 KRONOR 2 000 KRONOR
SWITZERLAND	10 FRANCS 20 FRANCS 50 FRANCS 100 FRANCS
SYRIA	(1/2 POUND) (1 POUND)
TANZANIA	1 500 SHILINGI 2 000 SHILINGI
THAILAND	(150 BAHT) (300 BAHT) (400 BAHT) (600 BAHT) (800 BAHT) (1 500 BAHT) (2 500 BAHT) (3 000 BAHT) (4 000 BAHT) (5 000 BAHT) (6 000 BAHT)
TONGA	1/2 HAU 1 HAU 5 HAU 1/4 KOULA 1/2 KOULA 1 KOULA
TUNISIA	2 DINARS 5 DINARS 10 DINARS 20 DINARS 40 DINARS 75 DINARS 10 FRANCS 20 FRANCS 100 FRANCS 5 PIASTRES
TURKEY	(25 KURUSH) (= 25 PIASTRES) (50 KURUSH) (= 50 PIASTRES) (100 KURUSH) (= 100 PIASTRES) (250 KURUSH) (= 250 PIASTRES) (500 KURUSH) (= 500 PIASTRES) 1/2 LIRA 1 LIRA 500 LIRA 1 000 LIRA 10 000 LIRA 50 000 LIRA 100 000 LIRA 200 000 LIRA

COUNTRY OF ISSUE	COINS
	1 000 000 LIRA
	60 000 000 LIRA
TURKS & CAICOS ISLANDS	100 CROWNS
TUVALU	50 DOLLARS
UGANDA	50 SHILLINGS
	100 SHILLINGS
	500 SHILLINGS
	1 000 SHILLINGS
UNITED ARAB EMIRATES	(500 DIRHAMS)
	(750 DIRHAMS)
	(1 000 DIRHAMS)
UNITED KINGDOM	(1/3 GUINEA)
	(1/2 GUINEA)
	50 PENCE
	2 POUNDS
	5 POUNDS
	10 POUNDS
	25 POUNDS
	50 POUNDS
	100 POUNDS
	QUARTER SOVEREIGN
	(1/2 SOVEREIGN) (= 1/2 POUND)
	(1 SOVEREIGN) (= 1 POUND)
	(2 SOVEREIGNS)
	(5 SOVEREIGNS)
URUGUAY	5 000 NUEVO PESOS
	20 000 NUEVO PESOS
	5 PESOS
USA	2,5 DOLLARS
	5 DOLLARS
	10 DOLLARS (AMERICAN EAGLE)
	20 DOLLARS
	25 DOLLARS
	50 DOLLARS
VATICAN	20 EURO
	50 EURO
	10 LIRE GOLD
	20 LIRE
	100 LIRE GOLD
VENEZUELA	(10 BOLIVARES)
	(20 BOLIVARES)
	(100 BOLIVARES)
	1 000 BOLIVARES
	3 000 BOLIVARES
	5 000 BOLIVARES
	10 000 BOLIVARES
	5 VENEZOLANOS
WESTERN SAMOA	50 TALA
	100 TALA
YUGOSLAVIA	20 DINARA
	100 DINARA
	200 DINARA
	500 DINARA
	1 000 DINARA
	1 500 DINARA
	2 000 DINARA
	2 500 DINARA
	5 000 DINARA
	1 DUCAT
	4 DUCATS
ZAIRE	100 ZAIRES
ZAMBIA	250 KWACHA