

**VALUE ADDED TAX (VAT)  
(EXEMPT INVESTMENT GOLD)**

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

**Valid for the year 2010**

(2009/C 289/06)

EXPLANATORY NOTE

- (a) This list reflects the contributions sent by Member States to the Commission within the deadline set by Article 345 of the 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 2010 calendar year.
- (c) The exemption will apply to all issues of the given coin in this list, except to issues of coins with a purity lower 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
<b>AFGHANISTAN</b>	(20 AFGHANI) 10 000 AFGHANI (1/2 AMANI) (1 AMANI) (2 AMANI) (4 GRAMS) (8 GRAMS) 1 TILLA 2 TILLAS
<b>ALBANIA</b>	20 LEKE 50 LEKE 100 LEKE 200 LEKE 500 LEKE
<b>ALDERNEY</b>	5 POUNDS 25 POUNDS 1 000 POUNDS
<b>ANDORRA</b>	50 DINERS 100 DINERS 250 DINERS 1 SOVEREIGN
<b>ANGUILLA</b>	5 DOLLARS 10 DOLLARS 20 DOLLARS 100 DOLLARS

COUNTRY OF ISSUE	COINS
<b>ARGENTINA</b>	1 ARGENTINO
<b>ARUBA</b>	10 FLORIN 25 FLORIN
<b>AUSTRALIA</b>	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)
<b>AUSTRIA</b>	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 SCHILLING/10 EURO 500 SCHILLING 1 000 SCHILLING 2 000 SCHILLING
<b>BAHAMAS</b>	10 DOLLARS 20 DOLLARS 25 DOLLARS 50 DOLLARS 100 DOLLARS 150 DOLLARS 200 DOLLARS 250 DOLLARS 2 500 DOLLARS
<b>BELGIUM</b>	10 ECU 20 ECU 25 ECU 50 ECU 100 ECU 50 EURO GOLD 100 EURO 20 FRANCS 5 000 FRANCS
<b>BELIZE</b>	25 DOLLARS 50 DOLLARS 100 DOLLARS 250 DOLLARS
<b>BERMUDA</b>	10 DOLLARS 25 DOLLARS 30 DOLLARS 50 DOLLARS 60 DOLLARS 100 DOLLARS 200 DOLLARS 250 DOLLARS

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

COUNTRY OF ISSUE	COINS
	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)
<b>COLOMBIA</b>	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
<b>CONGO</b>	10 FRANCS
	20 FRANCS
	25 FRANCS
	50 FRANCS
	100 FRANCS
<b>COOK ISLANDS</b>	100 DOLLARS
	200 DOLLARS
	250 DOLLARS
<b>COSTA RICA</b>	5 COLONES
	10 COLONES
	20 COLONES
	50 COLONES
	100 COLONES
	200 COLONES
	1 500 COLONES
	5 000 COLONES
	25 000 COLONES
<b>CUBA</b>	4 PESOS
	5 PESOS
	10 PESOS
	20 PESOS
	50 PESOS
	100 PESOS
<b>CYPRUS</b>	50 POUNDS
<b>CZECH REPUBLIC</b>	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)
<b>CZECHOSLOVAKIA</b>	1 DUKÁT
	2 DUKÁT
	5 DUKÁT
	10 DUKÁT

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

COUNTRY OF ISSUE	COINS
<b>GIBRALTAR</b>	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
<b>GUATEMALA</b>	5 QUETZALES 10 QUETZALES 20 QUETZALES
<b>GUERNSEY</b>	1 POUND 5 POUNDS 10 POUNDS 25 POUNDS 50 POUNDS 100 POUNDS
<b>GUINEA</b>	1 000 FRANCS 2 000 FRANCS 5 000 FRANCS 10 000 FRANCS
<b>HAITI</b>	20 GOURDES 50 GOURDES 100 GOURDES 200 GOURDES 500 GOURDES 1 000 GOURDES
<b>HONDURAS</b>	200 LEMPIRAS 500 LEMPIRAS
<b>HONG KONG</b>	1 000 DOLLARS
<b>HUNGARY</b>	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 10 KORONA 20 KORONA 100 KORONA
<b>ICELAND</b>	500 KRONUR 10 000 KRONUR
<b>INDIA</b>	1 MOHUR 15 RUPEES 1 SOVEREIGN

COUNTRY OF ISSUE	COINS
<b>INDONESIA</b>	2 000 RUPIAH 5 000 RUPIAH 10 000 RUPIAH 20 000 RUPIAH 25 000 RUPIAH 100 000 RUPIAH 200 000 RUPIAH
<b>IRAN</b>	(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
<b>IRAQ</b>	(5 DINARS) (50 DINARS) (100 DINARS)
<b>ISLE OF MAN</b>	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)
<b>ISRAEL</b>	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
<b>IVORY COAST</b>	10 FRANCS 25 FRANCS 50 FRANCS 100 FRANCS
<b>JAMAICA</b>	100 DOLLARS 250 DOLLARS

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

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

COUNTRY OF ISSUE	COINS
<b>NICARAGUA</b>	50 CORDOBAS
<b>NIGER</b>	10 FRANCS 25 FRANCS 50 FRANCS 100 FRANCS
<b>NORWAY</b>	20 KRONER 1 500 KRONER
<b>OMAN</b>	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
<b>PAKISTAN</b>	3 000 RUPEES
<b>PANAMA</b>	100 BALBOAS 500 BALBOAS
<b>PAPUA NEW GUINEA</b>	100 KINA
<b>PERU</b>	1/5 LIBRA 1/2 LIBRA 1 LIBRA 5 SOLES 10 SOLES 20 SOLES 50 SOLES 100 SOLES
<b>PHILIPPINES</b>	1 000 PISO 1 500 PISO 5 000 PISO
<b>POLAND</b>	50 ZŁOTYCH (orzeł bielik) 50 ZŁOTYCH 100 ZŁOTYCH (orzeł bielik) 100 ZŁOTYCH 200 ZŁOTYCH (orzeł bielik) 200 ZŁOTYCH 500 ZŁOTYCH (orzeł bielik)
<b>PORTUGAL</b>	1 ESCUDO 100 ESCUDOS 200 ESCUDOS 500 ESCUDOS 5 EURO 8 EURO 10 000 REIS
<b>RHODESIA</b>	1 POUND 5 POUNDS 10 SHILLINGS
<b>RUSSIA</b>	25 (ROUBLES) 50 (ROUBLES) 100 (ROUBLES) 200 (ROUBLES) 1 000 (ROUBLES) 10 000 (ROUBLES)

COUNTRY OF ISSUE	COINS
<b>RWANDA</b>	10 FRANCS 25 FRANCS 50 FRANCS 100 FRANCS
<b>SAN MARINO</b>	20 EURO 50 EURO 1 SCUDO 2 SCUDI 5 SCUDI 10 SCUDI
<b>SAUDI ARABIA</b>	1 GUINEA (= 1 SAUDI POUND)
<b>SENEGAL</b>	10 FRANCS 25 FRANCS 50 FRANCS 100 FRANCS 250 FRANCS 500 FRANCS 1 000 FRANCS 2 500 FRANCS
<b>SERBIA</b>	10 DINARA 20 DINARA
<b>SEYCHELLES</b>	1 000 RUPEES 1 500 RUPEES
<b>SIERRA LEONE</b>	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
<b>SINGAPORE</b>	1 DOLLAR 2 DOLLARS 5 DOLLARS 10 DOLLARS 20 DOLLARS 25 DOLLARS 50 DOLLARS 100 DOLLARS 150 DOLLARS 250 DOLLARS 500 DOLLARS
<b>SLOVENIA</b>	100 EURO 180 EURO 2 500 TOLARS 5 000 TOLARS 20 000 TOLARS 25 000 TOLARS
<b>SOLOMON ISLANDS</b>	10 DOLLARS 25 DOLLARS 50 DOLLARS 100 DOLLARS

COUNTRY OF ISSUE	COINS
<b>SOMALIA</b>	20 SHILLINGS 50 SHILLINGS 100 SHILLINGS 200 SHILLINGS 500 SHILLINGS 1 500 SHILLINGS
<b>SOUTH AFRICA</b>	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)
<b>SOUTH KOREA</b>	2 500 WON 20 000 WON 25 000 WON 30 000 WON 50 000 WON
<b>SPAIN</b>	2 (ESCUDOS) 10 (ESCUDOS) 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)
<b>SUDAN</b>	25 POUNDS 50 POUNDS 100 POUNDS
<b>SURINAM</b>	20 DOLLARS 50 DOLLARS 100 GULDEN
<b>SWAZILAND</b>	2 EMALANGENI 5 EMALANGENI 10 EMALANGENI 20 EMALANGENI 25 EMALANGENI 50 EMALANGENI 100 EMALAGENI 250 EMALAGENI 1 LILANGENI
<b>SWEDEN</b>	10 KRONOR 20 KRONOR 1 000 KRONOR 2 000 KRONOR

COUNTRY OF ISSUE	COINS
<b>SWITZERLAND</b>	10 FRANCS 20 FRANCS 50 FRANCS 100 FRANCS
<b>SYRIA</b>	(1/2 POUND) (1 POUND)
<b>TANZANIA</b>	1 500 SHILINGI 2 000 SHILINGI
<b>THAILAND</b>	(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)
<b>TONGA</b>	1/2 HAU 1 HAU 5 HAU 1/4 KOULA 1/2 KOULA 1 KOULA
<b>TUNISIA</b>	2 DINARS 5 DINARS 10 DINARS 20 DINARS 40 DINARS 75 DINARS 10 FRANCS 20 FRANCS 100 FRANCS 5 PIASTRES
<b>TURKEY</b>	(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 1 000 000 LIRA 60 000 000 LIRA
<b>TURKS AND CAICOS ISLANDS</b>	100 CROWNS
<b>TUVALU</b>	50 DOLLARS
<b>UGANDA</b>	50 SHILLINGS 100 SHILLINGS 500 SHILLINGS 1 000 SHILLINGS
<b>UNITED ARAB EMIRATES</b>	(500 DIRHAMS) (750 DIRHAMS) (1 000 DIRHAMS)

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COUNTRY OF ISSUE	COINS
<b>UNITED KINGDOM</b>	(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)
<b>URUGUAY</b>	5 000 NUEVO PESOS 20 000 NUEVO PESOS 5 PESOS
<b>USA</b>	1 DOLLAR 2,5 DOLLARS 5 DOLLARS 10 DOLLARS (AMERICAN EAGLE) 20 DOLLARS 25 DOLLARS 50 DOLLARS
<b>VATICAN</b>	20 EURO 50 EURO 10 LIRE GOLD 20 LIRE 100 LIRE GOLD
<b>VENEZUELA</b>	(10 BOLIVARES) (20 BOLIVARES) (100 BOLIVARES) 1 000 BOLIVARES 3 000 BOLIVARES 5 000 BOLIVARES 10 000 BOLIVARES 5 VENEZOLANOS
<b>WESTERN SAMOA</b>	50 TALA 100 TALA
<b>YUGOSLAVIA</b>	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
<b>ZAIRE</b>	100 ZAIRES
<b>ZAMBIA</b>	250 KWACHA

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