



2025/425

28.2.2025

COUNCIL DIRECTIVE (EU) 2025/425

of 18 February 2025

amending Directive 2006/112/EC as regards the electronic value added tax exemption certificate

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Parliament ⁽¹⁾,

Having regard to the opinion of the European Economic and Social Committee ⁽²⁾,

Acting in accordance with a special legislative procedure,

Whereas:

- (1) Article 51 of Council Implementing Regulation (EU) No 282/2011 ⁽³⁾ provides that the value added tax (VAT) and/or excise duty exemption certificate set out in Annex II to that Implementing Regulation serves to confirm that a supply of goods or services made in one Member State to a recipient established in another Member State (an 'eligible body or individual') qualifies for an exemption under Article 151 of Council Directive 2006/112/EC ⁽⁴⁾. Implementing Regulation (EU) No 282/2011 provides for an exemption certificate in paper form to be signed by hand. It is necessary to digitalise the process of creating and submitting that exemption certificate and to replace the paper document with an electronic document in order to minimise bureaucracy and the administrative burden and to reduce costs in the long term. The data content of the electronic certificate should be based on the paper form of the exemption certificate provided for in Implementing Regulation (EU) No 282/2011.
- (2) In view of the large number of resource-intensive IT projects in which Member States are involved, in addition to those required to switch to an electronic exemption certificate, Member States should be given flexibility and sufficient time to complete the transition to the new electronic procedure. To that end, they should be allowed to continue to use the paper form set out in Annex II to Implementing Regulation (EU) No 282/2011 for transactions carried out during a transition period. In cross-border scenarios the use of the electronic certificate during the transition period would require both Member States involved in a transaction to be ready to process it.
- (3) Member States may have made significant investments to put in place or develop electronic systems or separate paper-based certificates for the application of the exemption to eligible bodies or individuals for domestic transactions. In order to ensure the necessary adaptation of national solutions to the use of the common electronic certificate and the system developed for its processing, Member States should be allowed to continue to use their national solutions until the end of the transition period.
- (4) The use of a common electronic certificate is essential in cases of transactions where the exemption is granted in advance. In some specific cases concerning transactions where VAT is to be charged in the Member State where the eligible individual or body is established, exemptions can also be granted by means of a refund. Such procedure may or may not involve the issuance of a certificate. In light of the specificities related to the use or non-use of certificates in the framework of refund procedures, the scope of the obligation to use the electronic certificate should not be automatically extended to refund procedures. Member States should nevertheless be allowed to use the common electronic certificate in refund procedures.

⁽¹⁾ Opinion of 14 November 2024 (not yet published in the Official Journal).

⁽²⁾ Opinion of 18 September 2024 (not yet published in the Official Journal).

⁽³⁾ 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 (OJ L 77, 23.3.2011, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2011/282/oj).

⁽⁴⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1, ELI: <http://data.europa.eu/eli/dir/2006/112/oj>).

- (5) It is possible that, after an exemption certificate has been issued, an eligible body or individual might become aware that the conditions for the exemption in question are not met or cease to be met. Such information is normally only known to that body or individual because the assessment of compliance with those conditions is to be carried out on the basis of the activities of the body to which or individual to whom supplies are made and by which or by whom those goods or services are to be used. In order to ensure legal certainty for taxable persons and to avoid undue burdens on taxable persons, it is necessary to clarify that in such cases the VAT due should be paid by the eligible body or individual which or who issued the exemption certificate. Member States should avoid unnecessary burdens in such exceptional cases by allowing the payment of VAT without the need for a full VAT registration.
- (6) Without prejudice to the option currently available for Member States to waive the requirement for the paper version of the certificate to be signed by the host Member State, it should also be possible for Member States to waive such requirement for the electronic certificate subject to conditions which Member States may lay down and which they may withdraw in the event of abuse.
- (7) In order to ensure uniform conditions for the implementation of Article 151(1) of Directive 2006/112/EC, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council⁽⁵⁾. Those implementing powers should allow the Commission to establish an IT system which will keep track of the certificates issued, including certificates issued by eligible bodies or individuals and obtained by the suppliers for whom they are intended. Persons duly accredited by the Commission should be able to access the information that is exchanged and stored in the IT system only for the purpose of developing and maintaining that system. Member States should be responsible for the communication with that system regarding the fulfilment of the conditions for issuing a certificate. In order to meet their responsibilities, Member States should be provided with the means to interact with the Commission so as to minimise the effort required of them in respect of the development and maintenance of the IT system.
- (8) Directive 2006/112/EC should therefore be amended accordingly,

HAS ADOPTED THIS DIRECTIVE:

Article 1

In Directive 2006/112/EC, the following Articles are inserted:

'Article 151a

1. Member States shall use an electronic certificate to confirm that a transaction qualifies for an exemption provided for in Article 151(1), first subparagraph. The recipient of a supply of goods or services to which or to whom the exempt supply of goods or services is made (an "eligible body or individual") shall issue the certificate and, together with the host Member State, shall sign it by electronic means.
2. Paragraph 1 of this Article shall not apply to transactions where the exemption is provided by means of a refund as referred to in Article 151(2) and where the VAT is due in the host Member State. Member States may nevertheless opt to provide for the use of an electronic certificate, in accordance with paragraph 1 of this Article, for those transactions.
3. The data set of the electronic certificate shall include at least:
 - (a) the identification data of the eligible body or individual, including an identification number issued by the host Member State where available;
 - (b) the identification data of the competent authority certifying the exemption;
 - (c) the declaration by the eligible body or individual on the intended use of the goods and services acquired, and regarding the fulfilment of the conditions for the exemption as determined by the relevant Member State;

⁽⁵⁾ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13, ELI: <http://data.europa.eu/eli/reg/2011/182/oj>).

- (d) the description, quantity and value, excluding VAT and excise duty, of the goods and services for which the exemption is requested, including the vehicle identification number or the address and the purpose of the use of the immovable property where required;
- (e) the certification by the competent authorities of the host Member State; and
- (f) information concerning the supplier, including name and address, Member State of establishment and VAT/excise number or tax reference number.

4. When making use of the electronic certificate, the host Member State may decide to use either a common VAT and excise duty exemption certificate or two separate certificates.

5. If the goods or services are intended for official use, Member States may dispense with the requirement for the eligible body to have the certificate signed by the host Member State under the conditions they may lay down. Such 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 signing the certificate by electronic means and the extent to which they dispense with this requirement. The Commission shall inform the other Member States of the information received from Member States.

6. By way of derogation from paragraphs 1 and 2 of this Article, Member States may opt to use for any transaction made until 30 June 2032:

- (a) the paper certificate set out in Annex II to Council Implementing Regulation (EU) No 282/2011 (*); or
- (b) where the VAT is due in the host Member State, any electronic system that a Member State has in place or any other paper version of the certificate that a Member State provides.

7. The Commission shall, by means of implementing acts, determine the technical details and specifications as regards the electronic format of the certificate and its processing, taking into account the necessities of the Member States, including as regards the applicable IT system for this purpose. The processing shall in particular consist of:

- (a) the access for eligible bodies or individuals, Member States and suppliers to the IT system;
- (b) the issuing and signing of the exemption certificate by electronic means;
- (c) the recording and storing of electronic certificates issued by eligible bodies and individuals;
- (d) making electronic certificates available to the eligible bodies and individuals, the suppliers making an exempt supply and the competent authorities of the Member States.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 5 of Regulation (EU) No 182/2011 of the European Parliament and of the Council (**) and for this purpose the committee shall be the committee established by Article 58 of Council Regulation (EU) No 904/2010 (***).

8. The Commission shall develop, maintain, host and technically manage the central IT system for storing and processing electronic certificates.

Article 151b

Without prejudice to Article 151(3), if the goods and/or services do not comply with the conditions for the exemption or if the goods and/or services were not used in the manner intended, the eligible body or individual which or who issued and signed the certificate shall undertake to pay the VAT to the Member State where it is due.

(*) 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 (OJ L 77, 23.3.2011, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2011/282/oj).

(**) Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13, ELI: <http://data.europa.eu/eli/reg/2011/182/oj>).

(***) Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1, ELI: <http://data.europa.eu/eli/reg/2010/904/oj>).

Article 2

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 30 June 2031. They shall immediately inform the Commission thereof.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. The methods of making such reference shall be laid down by Member States.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 3

This Directive shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Article 4

This Directive is addressed to the Member States.

Done at Brussels, 18 February 2025.

For the Council

The President

A. DOMAŃSKI
