

COMMISSION IMPLEMENTING REGULATION (EU) 2022/829**of 25 May 2022****amending Regulation (EC) No 31/96 as regards the institutions eligible for exemption from excise duty**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ⁽¹⁾, and in particular Article 13(2) thereof,

Whereas:

- (1) Directive 2008/118/EC was amended by Council Directive (EU) 2019/2235 ⁽²⁾, which introduced exemptions from payment of VAT and excise duty for defence efforts undertaken within the Union framework.
- (2) The Annex to Commission Regulation (EC) No 31/96 ⁽³⁾ sets out the exemption certificate to be used to confirm that a certain transaction qualifies for exemption from payment of excise duty under Article 12 of Directive 2008/118/EC. In order to enable Member States to apply the exemption from payment of excise duty for defence efforts as set out in Article 12(1), point (ba), of Directive 2008/118/EC, that certificate should be amended.
- (3) Regulation (EC) No 31/96 should therefore be amended accordingly.
- (4) As Article 12(1), point (ba), of Directive 2008/118/EC applies from 1 July 2022, the application of this Regulation should be deferred to that date.
- (5) The measures provided for in this Regulation are in accordance with the opinion of the Committee on Excise Duty,

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EC) No 31/96 is replaced by the text in the Annex to this Regulation.

*Article 2*This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 July 2022.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 25 May 2022.

For the Commission
The President
Ursula VON DER LEYEN

⁽¹⁾ OJ L 9, 14.1.2009, p. 12.

⁽²⁾ Council Directive (EU) 2019/2235 of 16 December 2019 amending Directive 2006/112/EC on the common system of value added tax and Directive 2008/118/EC concerning the general arrangements for excise duty as regards defence efforts within the Union framework (OJ L 336, 30.12.2019, p. 10).

⁽³⁾ Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate (OJ L 8, 11.1.1996, p. 11).

ANNEX

EUROPEAN UNION

EXCISE DUTY EXEMPTION CERTIFICATE
(Council Directive 2008/118/EC - Art. 12 (1))

Serial No (optional):

1. ELIGIBLE INSTITUTION/INDIVIDUAL

Designation/name.....
Street and No.....
Postal code, place
(Host) Member State

2. COMPETENT AUTHORITY FOR ISSUING THE STAMP

(Name, address, email address and telephone No)

3. DECLARATION BY THE ELIGIBLE INSTITUTION OR PERSON

The eligible institution or individual (*) hereby declares

(a) that the goods set out in box 5 are intended (*)

- | | |
|---|--|
| <input type="checkbox"/> for the official use of | <input type="checkbox"/> for the personal use of |
| <input type="checkbox"/> a foreign diplomatic mission | <input type="checkbox"/> a member of a foreign diplomatic mission |
| <input type="checkbox"/> a foreign consular representation | <input type="checkbox"/> a member of a foreign consular representation |
| <input type="checkbox"/> an international organization | <input type="checkbox"/> a staff member of an international organization |
| <input type="checkbox"/> an armed force of a State being a party to the North Atlantic Treaty (NATO force) | |
| <input type="checkbox"/> the armed forces of any Member State taking part in a Union activity under the common security and defence policy (CSDP) | |

(designation of the institution) (see box 4)

(b) that the goods described at box 5 comply with the conditions and limitations applicable to the exemption in the host Member State mentioned in box 1, and

(c) that the information above is furnished *in good faith*. The eligible institution or individual hereby undertakes to pay to the Member State from which the goods were dispatched, the excise duty which would be due if these goods did not comply with the conditions of exemption, or if the goods were not used in the manner intended.

Place, date

Name and status of signatory

Signature

4. STAMP OF THE INSTITUTION (in case of exemption for personal use)

Place, date

Name and status of signatory

Signature

5. DESCRIPTION OF THE DISPATCHED GOODS FOR WHICH THE EXEMPTION FROM EXCISE DUTY IS REQUESTED

A. Information concerning the authorized warehousekeeper

(1) Name and address

(2) Member State

(3) Excise No
(optional)

B. Information concerning the goods

No	Detailed description of goods ⁽¹⁾ (or reference to the attached order form)	Quantity or Number	Value excluding excise duty		Currency
			Value per unit	Total value	
Total amount					

6. CERTIFICATION BY THE COMPETENT AUTHORITY OF THE HOST MEMBER STATE

The consignment of goods described in box 5 meets

totally

up to a quantity of(number) ⁽⁴⁾

the conditions for exemption from excise duty

Place, date Name and status of signatory

Signature

7. PERMISSION TO DISPENSE WITH STAMP (only in case of exemption for official use)

By letter No of
(reference to file) (date)

(designation of eligible institution) has been permitted by

(designation of the competent authority in the host Member State) to dispense with the stamp under box 6.

Place, date Name and status of signatory

Stamp

Signature

⁽¹⁾ Delete as appropriate.
⁽²⁾ Place a cross in the appropriate box.
⁽³⁾ Delete space not used. This obligation also applies if order forms are attached.
⁽⁴⁾ Goods not eligible should be deleted in box 5.

Explanatory notes

1. For the authorised warehousekeeper, this certificate serves as a supporting document for the tax exemption of the consignments of goods to eligible institutions/individuals referred to in Article 12(1) of Directive 2008/118/EC. Accordingly, one certificate shall be drawn up for each warehousekeeper. Moreover, the warehousekeeper is required to keep this certificate as part of his records in accordance with the legal provisions applicable in his Member State.

2. (a) The general specification of the paper to be used is as laid down in the *Official journal of the European Communities* No C 164 of 1. 7. 1989.

The paper is to be white for all copies and should be 210 millimetres by 297 millimetres with a maximum tolerance of 5 millimetres less or 8 millimetres more with regard to their length.

The exemption certificate shall be drawn up in duplicate:

(i) one copy to be kept by the consignor,

(ii) one copy to accompany the administrative accompanying document

(b) Any unused space in box 5.B is to be crossed out so that nothing can be added.

(c) The document must be completed legibly and in a manner that makes entries indelible. No erasures or overwriting are permitted. It shall be completed in a language recognized by the host Member State.

(d) If the description of the goods (box 5.B of the certificate) refers to a purchase order form drawn up in a language other than a language recognized by the host Member State, a translation must be attached by the eligible institution/individual.

(e) On the other hand, if the certificate is drawn up in a language other than a language recognized by the Member State of the warehousekeeper, a translation of the information concerning the goods in box 5.B must be attached by the eligible institution/individual.

(f) A recognized language means one of the languages officially in use in the Member State or any other official language of the Union, which the Member State declares, can be used for this purpose.

3. By its declaration in box 3 of the certificate, the eligible institution/individual provides the information necessary for the evaluation of the request for exemption in the host Member State.

4. By its declaration in box 4 of the certificate, the institution confirms the details in boxes 1 and 3 (a) of the document and certifies that the eligible individual is a staff member of the institution.

5. (a) The reference to the purchase order form (box 5.B of the certificate) must contain at least the date and order number. The order form should contain all the elements that figure at box 5 of the certificate. If the certificate has to be stamped by the competent authority of the host Member State, the order form shall also be stamped.

(b) The indication of the excise No as defined in Article 19(2), point (a), of Council Regulation (EU) No 389/2012 ⁽¹⁾ of the authorised warehousekeeper is optional.

(c) The currencies should be indicated by means of a three-letter code in conformity with the international ISO 4217 standard established by the International Standards Organization.

⁽¹⁾ Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 (OJ L 121, 8.5.2012, p. 1).

6. The abovementioned declaration by the eligible institution/individual shall be authenticated at box 6 by the stamp of the competent authority of the host Member State. That authority can make its approval dependent on the agreement of another authority in its Member State. It is up to the competent tax authority to obtain such agreement.
 7. To simplify the procedure, the competent authority can dispense with the obligation on the eligible institution to ask for the stamp in the case of exemption for official use. The eligible institution should mention this dispensation at box 7 of the certificate.
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