

Serial number:

1. ELIGIBLE INSTITUTION/INDIVIDUAL

Designation/name:

Street and N°:

Postcode, city/place:

Host Member State: Luxembourg

Email address:

Delivery address (to be completed if different from above)

Street and N°:

Postcode, city/place:

Email address:

2. COMPETENT AUTHORITY FOR ISSUING THE STAMP

Name: Bureau de Recette Accises (BRA)

Address: Croix de Gasperich L-1350 Luxembourg

Telephone number: +352 2818 - 4466 / 4477

Email addresses: alcools@do.etat.lu ;
prodenergetiques@do.etat.lu ;
prodtabacs@do.etat.lu

3. DECLARATION BY THE ELIGIBLE INSTITUTION OR INDIVIDUAL

The eligible institution or individual (*check as appropriate*) hereby declares that:

(a) The goods set out in box 5 are intended:
(*check the appropriate box*)

for the official use of:

- a foreign diplomatic mission
- a foreign consular representation
- an international organisation
- an armed force of a State being a party to the North Atlantic Treaty (NATO force)
- the armed forces of the United Kingdom stationed in Cyprus
- the armed forces of a Member State taking part in a Union activity under the common security and defence policy
- consumption under an agreement concluded with third countries or international organisations provided that such an agreement is allowed or authorised with regard to exemption from value added tax

for the personal use of:

- a member of a foreign diplomatic mission
- a member of a foreign consular representation
- a staff member of an international organisation

Designation of the eligible institution (see box 4)

- (b) the goods described in 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 that 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)

Name:

Status/position of signatory:

Place

Date

Signature

Stamp

Explanatory notes

- (1) For the consignor, the Excise Duty Exemption Certificate ('the certificate') serves as a supporting document for the tax exemption of the consignments of goods to eligible institutions or individuals referred to in Article 11(1) of Directive (EU) 2020/262. One certificate shall be drawn up for each consignor and each movement. The consignors are required to keep this certificate as part of their records in accordance with the legal provisions applicable in their Member State. The consignee shall give the consignor an exemption certificate, which has been duly stamped by the competent authorities of the host Member State.
- (2) The form on which the certificate is issued shall measure 210 × 297 mm. Where the form is printed, it shall be printed on white paper not containing mechanical pulp.
- (3) One copy of the certificate shall be kept by the consignor and one copy shall be used to accompany the movement of the products subject to excise duty and the administrative document referred to in Article 20 of Directive (EU) 2020/262. Member States may require an additional copy for administrative purposes.
- (4) Any unused space in box 5, point (b), of the certificate is to be crossed out or deleted so that nothing can be added.
- (5) The certificate shall be completed legibly and in a manner that makes entries indelible. No erasures or overwriting are permitted. It shall be completed in a language recognised by the host Member State.
- (6) If the description of the goods in box 5, point (b), of the certificate refers to a purchase order form drawn up in a language other than a language recognised by the host Member State, a translation must be attached by the eligible institution or individual.
- (7) If the certificate is drawn up in a language other than a language recognized by the Member State of the consignor, a translation of the information concerning the goods in box 5, point (b), shall be attached by the eligible institution/individual. The host Member State may, at its discretion, dispense with the obligation of attaching the translation.
- (8) A recognised 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..
- (9) By its declaration in box 3 of the certificate, the eligible institution or individual shall provide the information necessary for the evaluation of the request for exemption in the host Member State.
- (10) By its declaration in box 4 of the certificate, the institution confirms the details in boxes 1 and 3, point (a), of the certificate and certifies that the eligible individual is a staff member of the institution.
- (11) The reference to the order form in box 5, point (b), of the certificate shall contain the date and order number. The order form shall contain all the elements that appear in box 5 of the certificate. If the certificate has to be stamped by the competent authorities of the host Member State, the order form shall also be stamped.
- (12) In box 5, point (a), the indication of the excise number as referred to in Article 19(2), point (a), of Council Regulation (EU) No 389/2012 is required.
- (13) The currency should be indicated by means of a three-letter code in conformity with the international ISO 4217 standard established by the International Standards Organization..
- (14) Where the exemption is for individual use, the certificate shall be authenticated in box 6 by the stamp of the competent authorities of the host Member State.