

Electronic value added tax exemption certificate

2024/0152(CNS) - 28/02/2025 - Final act

PURPOSE: to adopt a new electronic VAT exemption certificate to replace paper forms.

LEGISLATIVE ACT: Council Directive (EU) 2025/425 amending Directive 2006/112/EC as regards the electronic value added tax exemption certificate.

CONTENT: this Directive amends Council Directive 2006/112/EC (the 'VAT Directive') to provide for a VAT exemption certificate in electronic format confirming that a transaction qualifies for a specific exemption under the first subparagraph of Article 151(1) of that Directive. The recipient of a supply of goods or services to which or to whom the exempt supply of goods or services is made will issue the certificate and, together with the host Member State, will sign it by electronic means.

Replacing the current paper certificates with a new electronic form will simplify and streamline the process for businesses and administrations when these goods are imported for embassies, international organisations or armed forces.

The Commission will, 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.

Member States may use the **paper version** of the certificate set out in Annex II to the VAT Implementing Regulation for transactions carried out until 30 June 2032.

If the exemption conditions are not met or cease to apply, the exempt body or individual who issued the electronic certificate is liable for the VAT in the Member State in which it is due.

ENTRY INTO FORCE: 20.3.2025.

TRANSPOSITION: no later than 30.6.2031.