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Revenue

Office of the Revenue Commissioners
Indirect Taxes Division
VAT Interpretation Branch
Dublin Castle
Dublin 2
Ireland

Oifig na gCoimisinéirí Ioncaim
Rannán Cánacha Indíreacha
An Brainse Léiriúcháin Cánach Breisluacha
Caisleán Bhaile Átha Cliath
Baile Átha Cliath 2
Éire

This is to certify that the Offices of the institutions and bodies of the European Union in Ireland are entitled to have supplies of goods and services made to them at the zero rate of VAT under Schedule 2 (5) (1) (a) of the VAT Consolidation Act 2010 and Article 151 (aa) of Council Directive 2006/112/EC. The zero rate of VAT should also apply to supplies of goods made to such institutions and bodies established in other Member States where the goods are not dispatched or transported out of Ireland.

Issued by:

VAT Interpretation Branch,
Indirect Taxes Division,
Revenue Commissioners,
Stamping Building,
Dublin Castle,
Dublin 2.

Phone: 00 353 1 6748940

Date: 10 October 2013