

Administrative comments regarding the invoice in connection with this purchase order (and its payment)

In accordance with the administrative agreement signed on 30 March 2009 between the SESAR Joint Undertaking (SJU) and the Belgian government, the provisions of Articles 3 and 4 of the Protocol on the Privileges and Immunities of the European Communities have been applicable since 15.10.2008.

Consequently, the SJU is exempt from VAT on any official purchases in excess of **EUR 123.95** (excluding VAT).

The Belgian *Service Public Fédéral FINANCES* [Federal Public Finance Service], as the public body responsible for administration of the tax affairs of companies and of income tax, expressed a wish in its letter of 29 May 2009 to see the standardised application of "Certificate 15.10".

Consequently, the SJU will send to the Belgian *Service Public Fédéral FINANCES*, for certification, the form for exemption from VAT and excise duty (Certificate 15.10) in connection with all services provided by you which meet the aforementioned criteria, and will, on receipt, forward the certificate to you by mail to ensure VAT-exempt invoicing.

The obtaining of exemption and your returning of the accounting document(s) in respect of this exemption **suspend payment of all outstanding items** until such time as your file has been regularised. **We estimate the period of suspension at 1 month** (1½ months during holiday period).

We will explain below the procedures for:

- 1) obtaining exemption, and
- 2) your return of the accounting document(s) in connection with this exemption.

1) Obtaining exemption

For each invoice, the SJU must apply to the Belgian *Service Public Fédéral FINANCES* for exemption using a form for exemption from VAT and excise duty (Certificate 15.10). The Belgian *Service Public Fédéral FINANCES* returns this certificate to us duly signed, to be forwarded to the supplier concerned.

2) Accounting document(s) in connection with the exemption

There are two possible alternative administrative procedures.

A

- a The supplier draws up an invoice including VAT.
- b The SJU suspends payment of this invoice until the exemption has been regularised for tax purposes.
- c The SJU draws up a Certificate 15.10 and sends it to the Belgian *Service Public Fédéral FINANCES*.
- d The Belgian *Service Public Fédéral FINANCES* signs the certificate and returns it by mail to the SJU.
- e The SJU then forwards the certificate to the supplier, which must draw up a credit note in respect of the initial invoice, and a new invoice, net of VAT, bearing the words « *Commande destinée à l'usage officiel des Communautés Européennes, Exonération de la TVA no 450 ; article 42 § 3,3 du code de la TVA* » ["Order intended for the official use of the European Communities, VAT exemption no. 450, Article 42.3.3. of the VAT Code].
- f The SJU initiates the approval process for payment of the invoice net of VAT.

B

- a The Belgian *Service Public Fédéral FINANCES* will agree to the initial invoice's being drawn up net of VAT, provided that the invoice bears the words « *Commande destinée à l'usage officiel des Communautés Européennes, Exonération de la TVA no 450 ; article 42 § 3,3 du code de la TVA* ».
- b The SJU will in that case directly initiate the approval process for payment of the invoice net of VAT.

The choice of procedure is at the discretion of the supplier. Clearly, if administrative procedure A is chosen, the payment period terms would need to be reviewed by your credit control department, because this procedure suspends payment of all outstanding items until such time as your file has been regularised.