



ΚΥΠΡΙΑΚΗ ΔΗΜΟΚΡΑΤΙΑ  
ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΚΩΝ



ΤΜΗΜΑ ΤΕΛΩΝΕΙΩΝ  
ΥΠΗΡΕΣΙΑ Φ. Π. Α.  
ΚΕΝΤΡΙΚΑ ΓΡΑΦΕΙΑ  
1471 ΛΕΥΚΩΣΙΑ

Αρ. Φακ.: 13.31.011.003  
Τηλ.: 22601890  
Φαξ.: 22660484

10 Αυγούστου, 2011

### Ερμηνευτική Εγκύκλιος αρ. 154

Προς όλους τους Λειτουργούς

#### **Θέμα: Απαλλαγή του Ευρωπαϊκού Κοινοβουλίου για τις εγχώριες αγορές του**

Σύμφωνα με τους περί Φόρου Προστιθέμενης Αξίας (Ειδικές Απαλλαγές) Κανονισμούς του 2004, οι Ευρωπαϊκές Κοινότητες απαλλάσσονται από την καταβολή του Φ.Π.Α. (με την επιβολή του μηδενικού συντελεστή) για τις αγορές αγαθών και τις παροχές υπηρεσιών από την Κύπρο και από άλλα Κράτη μέλη που λαμβάνουν για επίσημη χρήση.

Με τη δημοσίευση Γνωστοποίησης του Εφόρου Φ.Π.Α. στην Επίσημη Εφημερίδα της Δημοκρατίας από 15.6.2007 (Κ.Δ.Π. 258/2007), αποδεικτικό στοιχείο της επιβολής του μηδενικού συντελεστή Φ.Π.Α. για τις αγορές αγαθών και παροχές υπηρεσιών στην Κύπρο είναι το έντυπο που προβλέπεται στο άρθρο 3(1) της Συμφωνίας για την εφαρμογή του Πρωτοκόλλου περί Προνομίων και Ασυλιών των Ευρωπαϊκών Κοινοτήτων στην Κυπριακή Δημοκρατία, αντί του Πιστοποιητικού απαλλαγής που γνωστοποιήθηκε με ερμηνευτική εγκύκλιο της Υπηρεσίας Φ.Π.Α. με αρ.117 και με ημερομηνία 31 Ιουλίου, 2007.

Από 1/5/2011 τα έντυπα που θα χρησιμοποιούνται στην περίπτωση του Ευρωπαϊκού Κοινοβουλίου, έχουν αντικατασταθεί και τα νέα έντυπα επισυνάπτονται στο Παράρτημα.

(Χ. Χατζημιχαήλ)  
για Έφορο Φ.Π.Α.

Κοιν. : Γενικό Ελεγκτή

: Γενικό Διευθυντή Υπουργείου Οικονομικών

: Αρχιτελωνείο

: Κ.Ε.Β.Ε.  
Τ.Θ. 21455  
1509 Λευκωσία

: Ο.Ε.Β.  
Τ.Θ. 21657  
1355 Λευκωσία

: Σύνδεσμο Εγκεκριμένων Λογιστών Κύπρου  
Τ.Θ. 24935  
1355 Λευκωσία

: Παγκύπριο Σύνδεσμο Εγκεκριμένων Λογιστών Αμερικής  
Τ.Θ. 25584  
1310 Λευκωσία

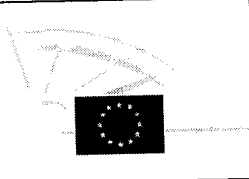
: Σύνδεσμο Πτυχιούχων Εγκεκριμένων Λογιστών – Ελεγκτών Κύπρου  
Τ.Θ. 26540  
1640 Λευκωσία

: Σύνδεσμο Ανεξάρτητων Λογιστών Κύπρου  
Τ.Θ. 53684  
3317 Λεμεσός

: Προϊσταμένους Επαρχιακών Γραφείων Φ.Π.Α.

: Προϊσταμένους Κεντρικών Γραφείων Φ.Π.Α.

Αντ.: 05.13.004

EUROPEAN PARLIAMENT 60 Rue Wiertz B-1047 BRUSSELS		EUROPEAN PARLIAMENT OFFICE IN CYPRUS P.O.Box 23440, CY-1683 Nicosia Tel.: +357 22 46 06 94 Fax: +357 22 76 77 33
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**ORDER FORM No.:**  
(VAT Exemption Certificate)

Contractor (Services/Supplies):

Invoice No.:  
Invoice Date:

Reference	Description	Quantity	Unit Price	Discount	Total	VAT
<b>Total excluding tax</b>						<b>EUR</b>
<b>VAT</b>					0.00	<b>EUR</b>
<b>Other tax</b>					0.00	<b>EUR</b>
<b>Total excluding all tax</b>						<b>EUR</b>



Date of signature:

TSIORVA Gina  
(Signatory for VAT purposes only)

"VAT Exemption / European Union / Article 151 of Council Directive 2006/112/EC". Articles 2(2) and 3(1) of the Agreement implementing the Protocol on the privileges and immunities of the European Communities in the Republic of Cyprus).

Place of performance: <i>(mandatory)</i> Cyprus Time limit for performance: <i>(mandatory)</i> _____ Special conditions of performance: _____ _____	Warranty period: _____ with effect from: _____ _____ Special conditions (invoicing, penalties applicable and other): _____ _____ Contact person: _____
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The documents specified below form an integral part of the order form and take precedence over each other in the following order:

- I. Specific terms and conditions applicable to the contract (see over)
- II. Invitation to submit a tender and/or contract specifications and the annexes thereto
- III. Contractor's tender

Specific terms and conditions applicable to the contract

1. The European Parliament shall effect any payment relating to this order form by transfer to the bank account indicated on the contractor's tender in the form of an IBAN and BIC bank code.
2. Any request for payment must be sent to the European Parliament in envelopes, packages or equivalent items on which the words 'payment request' are clearly visible and identifiable. Such requests must be sent to the European Parliament's Official Mail Service, Plateau de Kirchberg, L-2929 Luxembourg. Part-invoicing will not be accepted if it has not been specifically provided for in this order form.
3. The sums due in respect of full performance of this order form shall be payable within 45 calendar days of the date of receipt of the request for payment by the European Parliament's Official Mail Service (see point 2). Payments shall be made only if the contractor has fulfilled all his contractual obligations by the date on which the invoice is submitted. In the event of late payment, the contractor shall be entitled to receive interest on arrears. Interest shall apply to the period elapsed between the calendar day following the payment deadline and the actual date of payment. Where interest on arrears is equal to or less than € 200 it shall be paid to the contractor only on presentation of a request no later than two months after the date of receipt of payment. The payment period may be suspended by the European Parliament at any time following receipt of the request for payment by notification, by registered letter with acknowledgement of receipt or by equivalent method, to the contractor that his request is not admissible. Suspension shall take effect from the date of dispatch of the notification.
4. The contractor shall accept any financial constraints arising from the system of provisional twelfths, should the general budget of the European Union not have been adopted at the beginning of the financial year.
5. The contractor undertakes to comply with the provisions applicable to him with regard to value added tax (VAT).
6. As an institution of the European Union, the European Parliament is exempt from all duties and taxes, in particular VAT, pursuant to Article 3 of the Protocol on the privileges and immunities of the European Union. That exemption is granted to the European Parliament by the governments of the Member States either in the form of a *posteriori* reimbursement, on the basis of supporting documents, or in the form of direct exemption.
7. If the contractor is required to apply VAT to the payments received under this order form, by virtue of the applicable tax legislation, the European Parliament shall pay to the contractor the total price including VAT and shall subsequently request reimbursement thereof from the competent national authorities. The invoice, drawn up in accordance with the applicable legislation concerning VAT, must show clearly that the services are for the European Parliament and must indicate separately the VAT-exclusive price payable for the services and the VAT thereon.
8. Acceptance of the order signifies the waiver of all other conditions.
9. In the event of delay, manifest negligence or non-performance of this order form, the European Parliament may secure adequate reparation for the loss sustained, augmented where appropriate by any interest and costs borne by it in relation thereto, by deducting the relevant amount from the balance of the price still due to the contractor. Without prejudice to any proceedings initiated by the contractor, the European Parliament shall determine the amount of damages, interest and costs with a view to the deduction thereof.  
Instead of applying the first paragraph, in the event of delay the European Parliament may apply the penalty referred to overleaf for each calendar day's delay beyond the deadline initially scheduled for performance of services.
10. Unless otherwise indicated overleaf, this order form is governed by European Union law, supplemented by the law of the place of performance.
11. The contractor declares that he accepts that certain information relating to this order form, namely his name or company name, together with the subject-matter and the value of the contract awarded, may be published as required by Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities. Any personal data included in the tender and the order form shall be processed pursuant to Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data. The contractor shall have the right of access to his personal data and the right to rectify any such data.
12. Any dispute between the European Parliament and the contractor relating to this order form which the parties are unable to resolve by amicable settlement shall be submitted to the General Court of the Court of Justice of the European Union, pursuant to Article 256(1) of the Treaty on the Functioning of the European Union.
13. The contractor undertakes to comply with the national provisions applicable to him with regard to tax, social security and environmental matters. He shall take all the appropriate measures (insurance and other measures) to cover his staff against all risks to which they may be exposed during performance of this order form. The contractor must be able to prove at any time, when first asked to do so by the European Parliament, that his staff are employed in compliance with the legislation applicable to the performance of the order form.
14. The European Parliament may terminate this order form, either in full or in part, without recourse to legal proceedings and without compensation, by registered letter

with acknowledgement of receipt, if: a) the contractor is in one of the situations referred to in Articles 93 and 94 of Regulation (EC, Euratom) No 1605/2002 or has been subjected to a penalty under Article 96 of that Regulation; b) after the contract has been awarded, the award procedure or the performance of the order form are found to be subject to material errors, irregularities or fraud; c) the contractor is in breach of his legal obligations referred to in point 13; or d) the contractor is in serious breach of his contractual obligations, without prejudice to the provisions of point 9. The contractor may also be excluded from participation in future contracts awarded by the European Union.

15. The European Parliament shall not be liable for damage sustained by the contractor or his staff during performance of the services which are the subject of this order form, except in the event of wilful misconduct or gross negligence on the part of the European Parliament.
16. The contractor may not, without the prior written authorisation of the European Parliament, assign all or part of the rights and obligations arising from the order form, or subcontract any part of the performance of the obligations which he has undertaken, or cause them to be performed in fact by third parties. In any event, even if the European Parliament authorises the contractor to subcontract, the contractor shall remain solely and fully liable for the proper performance of the order form.
17. Any intellectual and industrial property rights associated with the services obtained in connection with performance of this order form shall belong to the European Parliament, which may use them as it sees fit, without limitation. Should performance of the order form involve the use of intellectual or industrial property rights belonging to a third party, the contractor shall indicate such rights and shall hereby warrant that he has obtained a licence to use those rights from the holder(s) thereof or from his or their legal representatives.
18. The contractor shall take all necessary measures to prevent any situation that could compromise the impartial and objective performance of this order form. Any conflict of interest which could arise during performance of the order form must be notified to the European Parliament in writing without delay. In the event of such conflict, the contractor shall immediately take all necessary steps to resolve it.
19. Save where prior written authorisation has been obtained from the European Parliament, the contractor shall be required not to disclose to any unauthorised person any facts, information, knowledge, documents or other matters which the European Parliament may have communicated to him as confidential. Any distribution or publication of information relating to this order form by the contractor shall require prior written authorisation from the European Parliament.
20. The contractor may not use photographs taken inside or outside the European Parliament's buildings for advertising or commercial purposes without the prior authorisation of the European Parliament.
21. Any modification of this order form, including additions or deletions, shall require a supplementary agreement in writing, concluded on the same terms as the order form. No oral agreement may bind the contracting parties to that effect.
22. The contractor is required to take out insurance cover for third-party liability and to furnish the European Parliament with a copy of the insurance policy when first requested to do so.
23. If the European Parliament so wishes, the parties shall draw up a final acceptance report at the earliest opportunity after the completion of the services, provided that, following relevant tests, the services prove to be in accordance with this order form.
24. If the European Parliament is unable to declare acceptance of all or part of the services, it shall set out its reservations in the report referred to in point 23. The contractor shall be required to respond to the European Parliament's reservations by performing the services in accordance with this order form at the earliest opportunity after the report recording the reservations is drawn up. Final acceptance shall take place only if the services are in accordance with this order form.
25. For each product which is covered by the services the contractor shall issue a warranty as referred to in this order form.
26. The contractor shall be required to correct any errors or malfunctions within 30 working days of being notified thereof by the European Parliament during the warranty period.

*To be signed and returned only if there has been no specific indication in the tender documents that submission of a tender implies acceptance of all the terms and conditions of the contract laid down in the specifications and the documents annexed thereto.*

The contractor hereby declares that he accepts the terms and conditions of this order form:

Date

Signature \_\_\_\_\_

**SERVICES ORDER FORM No.: EP /**

Contractor:

Tender Procedure Reference:

ED Reference:

Other References:

Reference	Description	Quantity	Unit Price	Discount	Total	VAT
<b>Total excluding tax</b>						<b>EUR</b>
<b>VAT</b>					0.00	<b>EUR</b>
<b>Other tax</b>					0.00	<b>EUR</b>
<b>Total excluding all tax</b>						<b>EUR</b>



Date of signature:

Authorising officer responsible

(signature)

"VAT Exemption / European Union / Article 151 of Council Directive 2006/112/EC".

Place of performance: <i>(mandatory)</i> _____ Time limit for performance: <i>(mandatory)</i> _____ Special conditions of performance: _____ _____	Warranty period: _____ with effect from: _____ _____ Special conditions (invoicing, penalties applicable and other): _____ _____ Contact person: _____
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The contractor hereby declares that he accepts the terms and conditions of this order form:

Date

Signature \_\_\_\_\_