

VAT Guidance Note for Suppliers

Purpose of this Note

This guidance note (Note) provides Value-Added-Tax (VAT) invoicing guidance for entities supplying goods or services to the European Centre for Medium-Range Weather Forecasts (ECMWF) headquarters in the United Kingdom (UK) or to its duty stations in Italy and Germany.

The present Note is directed to suppliers with a direct contractual relation with ECMWF. It cannot be applied to sub-contractors. Suppliers remain solely responsible for complying with all tax and other relevant regulations applicable to them.

The Note does not attempt to cover all possible supply constellations and VAT implications. It does not cover, for instance, input VAT recovery by ECMWF suppliers or customs provisions on import and export. Importantly, the Note does not substitute for tailored legal or tax advice in individual circumstances.

VAT Exemption ECMWF

ECMWF is an international intergovernmental organisation exempted from VAT on substantial purchases within the scope of its official activities in its host countries (UK, Italy, Germany), its other Member States and certain Co-operating States¹. Consequently, ECMWF in such circumstances is not liable for VAT.

Legal Basis

The VAT exemption is based on the Convention establishing ECMWF (Article 16) and the related Protocol on Privileges and Immunities (Article 4). It is further specified in ECMWF's host country agreements with the UK² and the Italian Republic³ as well as specific assurances by Germany of certain privileges before entry into force of the prospective hosting agreement with Germany.

In addition, national and regional legislation may be relevant for suppliers in specific circumstances, such as Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (EU VAT Directive) and the relevant national implementing laws.

¹ ECMWF Member States (April 2022): Austria, Belgium, Croatia, Denmark, Estonia, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Luxembourg, the Netherlands, Norway, Portugal, Serbia, Slovenia, Spain, Sweden, Switzerland, Türkiye and the United Kingdom.

Co-operating States which have afforded ECMWF privileges and immunities (April 2022): Bulgaria, Georgia, Latvia, Lithuania and North Macedonia.

² The European Centre for Medium-range Weather Forecasts (Immunities and Privileges) Order 1975 No. 158.

³ LEGGE 27 novembre 2017, n. 170.

Importantly, further to the UK leaving the European Union (EU), the EU VAT Directive is in principle not applicable anymore in the UK and the UK is no longer part of the EU Taxation and Customs Union. A new VAT regime applies in the UK since January 2021.

Invoicing Instructions for Suppliers

Set out below are a brief introduction to minimum requirements for invoicing and, in two separate tables, more detailed guidance for the supply of goods and the supply of services.

1. General VAT Invoicing Instructions

All invoices shall indicate the reference number of the contract and the purchase order. Unless agreed otherwise, the amounts shall be indicated in GBP for supplies to UK and indicated in EUR for supplies to Italy and Germany. As applicable, the VAT number of the supplier, VAT percentage and VAT amount shall be indicated on the invoice. Suppliers can send invoices via e-mail to one of the following addresses corresponding with the place of supply mentioned in the contract with ECMWF.

Place of supply Reading	Place of supply Bonn	Place of supply Bologna
ECMWF Finance Office Shinfield Park, Shinfield Road Reading RG2 9AX United Kingdom finance@ecmwf.int	ECMWF Robert-Schuman-Platz 3 53175 Bonn Germany finance@ecmwf.int	ECMWF Via Stalingrado 84/3 40128 Bologna Italy info-bologna@ecmwf.int

ECMWF is not registered for VAT in any jurisdiction. Accordingly, the Centre neither holds a Tax Identification Number or Reference nor a VAT number in any country. ECMWF's Italian "Codice Fiscale" (which is not a VAT number) is 91148050684.

2. Specific VAT Invoicing Instructions - Supply of Goods

Place of Supply	Supplier Location	VAT Treatment
Reading, UK	Supplier established in UK	The supplier shall issue an invoice with UK VAT charged.
	Supplier established in EU member state	The supplier shall issue an invoice without VAT charged.
	Supplier established in another state	The supplier shall issue an invoice without VAT charged.
Place of Supply	Supplier Location	VAT Treatment

Bonn, Germany	Supplier established in Germany	The supplier shall issue an invoice with German VAT charged.
	Supplier established in EU member state (except Germany)	The supplier shall issue an invoice without VAT charged. ECMWF will issue VAT exemption certificates to EU-based suppliers. The supplier should keep the certificate as evidence for its tax authority.
	Supplier established in another state	The supplier shall issue an invoice without VAT charged ⁴ .
Place of Supply	Supplier Location	VAT Treatment
Bologna, Italy	Supplier established in Italy	The supplier shall issue an invoice without Italian VAT charged. ECMWF will issue VAT exemption certificates to EU-based suppliers. The supplier should keep the certificate as evidence for its tax authority ⁵ .
	Supplier established in EU member state (except Italy)	The supplier shall issue an invoice without VAT charged. ECMWF will issue VAT exemption certificates to EU-based suppliers. The supplier should keep the certificate as evidence for its tax authority.
	Supplier established in another state	The supplier shall issue an invoice without VAT charged ⁶ .

⁴ Supply of goods from non-EU countries into Germany is subject to import sales tax. In contrast to VAT, this is a consumption tax and an import duty within the meaning of customs regulations. ECMWF is exempt from/will be reimbursed consumption tax and import duty.

⁵ In Italy, purchases over 300 EUR in the aggregate are VAT exempt.

⁶ ECMWF is exempt from customs duties and all other taxes, prohibitions or restrictions on goods of any kind imported or exported by the Centre in the course of its official activities (Article 5 of Protocol on Privileges and Immunities).

3. Specific VAT Invoicing Instructions – Supply of Services

Place of Supply	Supplier Location	VAT Treatment
Reading, UK	Supplier established in UK	The supplier shall issue an invoice with UK VAT charged.
	Supplier established in EU member state For suppliers established in EU member states EU law applies and defines the “Place of Supply” according to certain categories of services. Depending on the definition of “Place of Supply” the VAT Treatment differs, see column “VAT Treatment” on the right hand side for invoicing instructions	<u>Category 1)</u> a) Under EU law, for certain services, the place of supply is deemed to be in the UK. For these services supplier shall issue an invoice <u>without</u> VAT charged: Transfers and assignments intellectual property rights; advertising services; the services of consultants, lawyers, accountants, data processing, provision of information; banking, financial and insurance transactions; the supply of staff; the hiring out of movable tangible property, with the exception of all means of transport; the provision of access to a natural gas system. (Full list of services ⁷ .) b) If the services are “E-services”, supplier shall issue an invoice <u>with UK VAT</u> charged. However, the supplier is required to register and account for VAT in the UK for those services. Without registration UK VAT cannot be charged. “E-Services” include: Telecommunications services; radio and television broadcasting services; electronically supplied services (e.g., supply of software, supply of data over the internet). (Full list of services ⁸ .) <u>Category 2</u> Under EU law, for certain services, the place of supply is deemed to be the place where services are physically carried out. - For the supply of these services suppliers shall issue an invoice <u>with domestic VAT</u>

⁷ Article 59 EU VAT Directive : [CL2006L0112EN0250020.0001.3bi cp 1..2 \(europa.eu\)](#).

⁸ Article 58 EU VAT Directive : [CL2006L0112EN0250020.0001.3bi cp 1..2 \(europa.eu\)](#).

		<p>(of the country where the services are delivered) charged:</p> <p>Supply of restaurant and catering services; hotel services; educational and scientific services (Full list of services⁹.)</p> <p>In above circumstances suppliers may want to contact ECMWF at finance@ecmwf.int for additional invoicing guidance.</p>
	Supplier established in another state	Suppliers shall issue an invoice without VAT charged.
Place of Supply	Supplier Location	VAT Treatment
Bonn, Germany	Supplier established in Germany	The supplier shall issue an invoice with German VAT charged.
	Supplier established in EU member state (except Germany)	<p>The supplier shall issue an invoice without VAT charged.</p> <p>ECMWF will issue VAT exemption certificates to EU-based suppliers. The supplier should keep the certificate as evidence for its tax authority.</p> <p>For the following services the supplier shall issue an invoice <u>with domestic VAT</u> (of the country where the services are delivered) charged.</p> <p>Supply of restaurant and catering services; hotel services; educational and scientific services (Full list of services¹⁰.)</p>
	Supplier established in another state	The supplier shall issue an invoice without VAT charged.
Place of Supply	Supplier location	VAT Treatment
Bologna, Italy	Supplier established in Italy	The supplier shall issue an invoice without VAT charged.

⁹ Article 47-57 EU VAT Directive : [CL2006L0112EN0250020.0001.3bi cp 1..2 \(europa.eu\)](#).

¹⁰ Article 53 EU VAT Directive : [CL2006L0112EN0250020.0001.3bi cp 1..2 \(europa.eu\)](#).

		ECMWF will issue VAT exemption certificates to Italy-based suppliers. The supplier should keep the certificate as evidence for its tax authority.
	Supplier established in EU member state (except Italy)	The supplier shall issue an invoice <u>without</u> VAT charged. ECMWF will issue VAT exemption certificates to EU-based suppliers. The supplier should keep the certificate as evidence for its tax authority.
	Supplier established in another state	The supplier shall issue an invoice without VAT charged.

Contractors Liability

Suppliers shall be solely responsible to determine the VAT applicable to the supply of goods and/or delivery of services in accordance with all applicable provisions. Nothing in this Note shall be construed to establish any liability of ECMWF. This Note merely provides guidance and does not substitute for tailored legal or tax advice in individual circumstances.

Further Information

ECMWF official documents, including Convention, Protocol, Headquarter agreements:

[Official documents | ECMWF](#).

ECMWF Member States and Co-operating States: [Member States | ECMWF](#).

List of EU member states: [Country profiles \(europa.eu\)](#).

Directive 2006/112/EC of 28 November 2006 on the common system of value added tax:

EUR-Lex - 02006L0112-20210701 - EN - EUR-Lex (europa.eu).

Queries: finance@ecmwf.int