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COM(2018) 20 final

ANNEX

**ANNEX**

*to the*

**Proposal for a Council Directive**

**amending Directive 2006/112/EC as regards rates of value added tax**

{SWD(2018) 7 final} - {SWD(2018) 8 final}

### Annex IIIa

#### List of supplies of goods and services referred to in Article 98(3)

Number	A Product categories	B Classified under CPA(*)codes	C Products excluded from the categories listed in column A	D CPA codes of products listed in column C
(1)	Supply of services subject to VAT in accordance with the margin scheme for travel agents provided for in Articles 306 to 310 and supply of travel services by intermediaries made pursuant to Article 28	Not applicable	Not applicable	Not applicable
(2)	Supply of goods subject to VAT in accordance with the margin scheme provided for in Articles 312 to 325	Not applicable	Not applicable	Not applicable
(3)	Supply of goods subject to VAT in accordance with the special arrangements for sales by public auctions provided for in Articles 333 to 341	Not applicable	Not applicable	Not applicable
(4)	Supply of precious metals, jewellery and bijouterie	07.29.14 08.99.21 08.99.22 24.41 32.12 32.13 47.00.82	None	None
(5)	Supply of alcoholic beverages	11.01 11.02 11.03 11.05 47.00.25	None	None

(6)	Supply of tobacco products	12 47.00.27	None	None
(7)	Supply, hire, maintenance and repair of means of transport	29 30 33.15 33.16 45 47.00.81 77.1 77.34 77.35 77.39.13	Supply, hire, maintenance and repair of bicycles, baby carriages and invalid carriages  Supply of motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, other than those vehicles with spark-ignition engine only or with compression-ignition internal combustion piston engine (diesel or semi-diesel) only	30.92 33.17.19 47.00.65 47.00.75 77.21.10 77.29.19 95.29.12  29.10.24 45.11.2 45.11.3
(8)	Supply of fuel oil and gas; supply of lubricating oils	19.20.2 47.00.81 47.00.85	None	None
(9)	Supply of weapons and ammunition	25.4 47.00.65	None	None
(10)	Supply of computer, electronic and optical products; supply of watches	26 47.00.3 47.00.82 47.00.83 47.00.88	None	None
(11)	Supply of electrical equipment	27 47.00.54 47.00.56 47.00.83	None	None

(12)	Supply of furniture	31 47.00.55	None	None
(13)	Supply of musical instruments	32.2 47.00.58	None	None
(14)	Supply of works of art	47.00.69 47.00.91 90.03.13 91.02.2	None	None
(15)	Supply of financial and insurance services	64 65 66	None	None
(16)	Supply of gambling and betting services	92	None	None

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(\*) CPA - classification of products by activity established under Regulation (EC) No 451/2008 of the European Parliament and of the Council of 23 April 2008 establishing a new statistical classification of products by activity (CPA) and repealing Council Regulation (EEC) No 3696/93 (OJ L 145, 4.6.2008, p. 65)'