

ANNEX

Annex III to Directive 2006/112/EC is hereby amended as follows:

1. Points 3, 4, 5, 6, 7, 8, 10, 10a, 11, 13, 15, 18 and 19 are replaced by the following:

(3) Pharmaceutical products used for medical and veterinary purposes, including products used for contraception and female sanitary protection, and absorbent hygiene products;

(4) Medical equipment, appliances, devices, items, aids and protective gear, including health protection masks, normally intended for use in health care or for the use of the disabled, goods essential to compensate and overcome disability, as well as the adaptation, repair, rental and leasing of such goods;

(5) Transport of passengers and the transport of goods accompanying them, such as luggage, bicycles, including electric bicycles, motor or other vehicles, or the supply of services relating to the transport of passengers;

(6) Supply, including on loan by libraries, of books, newspapers and periodicals either on physical means of support or supplied electronically or both (including brochures, leaflets and similar printed matter, children's picture, drawing or colouring books, music printed or in manuscript form, maps and hydrographic or similar charts), other than publications wholly or predominantly devoted to advertising and other than publications wholly or predominantly consisting of video content or audible music; production of publications of non-profit-making organisations and services related to such production;

(7) Admission to shows, theatres, circuses, fairs, amusement parks, concerts, museums, zoos, cinemas, exhibitions and similar cultural events and facilities or access to the live streaming of these events or visits or both;

(8) Reception of radio and television broadcasting services and webcasting of the same programmes provided by a media service provider; internet access services provided as part of digitalisation policy, defined by Member States;

(10) Supply and construction of housing, as part of a social policy, as defined by the Member States; renovation and alteration, including demolition and reconstruction, and repairing of housing and private dwellings; letting of immovable property for residential use;

(10a) Construction and renovation of public and other buildings used for activities in the public interest;

(11) Supply of goods and services of a kind normally intended for use in agricultural production but excluding capital goods such as machinery or buildings; and, until 1 January 2032 supply of chemical pesticides and chemical fertilisers;

(13) Admission to sporting events or access to the live-streaming of these events or both; use of sporting facilities, and the supply of sport or physical exercise classes also when live-streamed;

(15) Supply of goods and services by organisations engaged in welfare or social security work as defined by Member States and recognised as being devoted to social wellbeing by Member States, in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136;

(18) Supply of services provided in connection with sewage, street cleaning, refuse collection and waste treatment or waste recycling, other than the supply of such services by bodies referred to in Article 13;

(19) Supply of repairing services of household appliances, shoes and leather goods, clothing and household linen (including mending and alteration);

2. The following points are inserted:

(10c) Supply and installation of solar panels on and adjacent to private dwellings, housing and public and other buildings used for activities in the public interest;

(11a) Live equines and the supply of services related to live equines;

3. The following points are added:

(22) Supply of electricity, district heating and district cooling, and biogas produced by the feedstock listed in Part A of Annex IX to Directive 2018/2001; supply and installation of highly efficient low emissions heating systems meeting the emission (PM) benchmarks laid down in Annex V of Commission Regulation (EU) 2015/1189 and in Annex V of Commission Regulation (EU) 2015/1185 respectively and having been attributed an EU energy label to show that the criterion referred to in Article 7(2) of Regulation (EU) 2017/1369 is met; and, until 1 January 2030, natural gas and wood used as firewood;

(23) Live plants and other floricultural products, including bulbs, cotton, roots and the like, cut flowers and ornamental foliage;

(24) Children's clothing and footwear; supply of children's car seats;

(25) Supply of bicycles, including electric bicycles; rental and repairing services of such bicycles;

(26) Supply of works of art, collectors' items and antiques listed in Annex IX, Parts A, B and C;

(27) Legal services supplied to people under a work contract and unemployed people in labour court proceedings, and legal services supplied under the legal aid scheme, as defined by Member States;

(28) Tools and other equipment of a kind normally intended for use in rescue or first aid services when supplied to public bodies or non-profit-making organisations active in civil or community protection;

(29) Supply of services in connection with the operation of lightships, lighthouses or other navigational aids and life-saving services including the organisation and maintenance of the lifeboat service;

4. Point 14 is deleted.

