

**Annex IIIa**

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

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| **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)'