

Council Implementing Regulation (EU) No 282/2011 of 15  
March 2011 laying down implementing measures for Directive  
2006/112/EC on the common system of value added tax (recast)

CHAPTER V

PLACE OF TAXABLE TRANSACTIONS

*SECTION 1*

**Concepts**

*f<sup>1</sup>Article 13b*

For the application of Directive 2006/112/EC, the following shall be regarded as ‘immovable property’:

- (a) any specific part of the earth, on or below its surface, over which title and possession can be created;
- (b) any building or construction fixed to or in the ground above or below sea level which cannot be easily dismantled or moved;
- (c) any item that has been installed and makes up an integral part of a building or construction without which the building or construction is incomplete, such as doors, windows, roofs, staircases and lifts;
- (d) any item, equipment or machine permanently installed in a building or construction which cannot be moved without destroying or altering the building or construction.]

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**Textual Amendments**

- F1** Inserted by [Council Implementing Regulation \(EU\) No 1042/2013 of 7 October 2013 amending  
Implementing Regulation \(EU\) No 282/2011 as regards the place of supply of services.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Article 13b.