

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 4

Place of supply of services

(Articles 43 to 59 of Directive 2006/112/EC)

[^{F1}Subsection 3a

Presumptions for the location of the customer

[^{F1}Article 24c

For the application of Article 56(2) of Directive 2006/112/EC, where the hiring, other than short-term hiring, of means of transport is supplied to a non-taxable person, it shall be presumed that the customer is established, has his permanent address or usually resides at the place identified as such by the supplier on the basis of two items of non-contradictory evidence as listed in Article 24e of this Regulation.]

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 24c.