

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)*

**[<sup>F1</sup>Subsection 6a**

**Supply of services connected with immovable property**

**[<sup>F1</sup>]**  
*<sup>F1</sup>Article 31a*

1 Services connected with immovable property, as referred to in Article 47 of Directive 2006/112/EC, shall include only those services that have a sufficiently direct connection with that property. Services shall be regarded as having a sufficiently direct connection with immovable property in the following cases:

- a where they are derived from an immovable property and that property makes up a constituent element of the service and is central to, and essential for, the services supplied;
- b where they are provided to, or directed towards, an immovable property, having as their object the legal or physical alteration of that property.

2 Paragraph 1 shall cover, in particular, the following:

- a the drawing up of plans for a building or parts of a building designated for a particular plot of land regardless of whether or not the building is erected;
- b the provision of on site supervision or security services;
- c the construction of a building on land, as well as construction and demolition work performed on a building or parts of a building;
- d the construction of permanent structures on land, as well as construction and demolition work performed on permanent structures such as pipeline systems for gas, water, sewerage and the like;
- e work on land, including agricultural services such as tillage, sowing, watering and fertilisation;
- f surveying and assessment of the risk and integrity of immovable property;
- g the valuation of immovable property, including where such service is needed for insurance purposes, to determine the value of a property as collateral for a loan or to assess risk and damages in disputes;

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*Changes to legislation: There are currently no known outstanding effects for the Council  
Implementing Regulation (EU) No 282/2011, Article 31a. (See end of Document for details)*

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- h the leasing or letting of immovable property other than that covered by point (c) of paragraph 3, including the storage of goods for which a specific part of the property is assigned for the exclusive use of the customer;
  - i the provision of accommodation in the hotel sector or in sectors with a similar function, such as holiday camps or sites developed for use as camping sites, including the right to stay in a specific place resulting from the conversion of timeshare usage rights and the like;
  - j the assignment or transfer of rights other than those covered by points (h) and (i) to use the whole or parts of an immovable property, including the licence to use part of a property, such as the granting of fishing and hunting rights or access to lounges in airports, or the use of an infrastructure for which tolls are charged, such as a bridge or tunnel;
  - k the maintenance, renovation and repair of a building or parts of a building, including work such as cleaning, tiling, papering and parqueting;
  - l the maintenance, renovation and repair of permanent structures such as pipeline systems for gas, water, sewerage and the like;
  - m the installation or assembly of machines or equipment which, upon installation or assembly, qualify as immovable property;
  - n the maintenance and repair, inspection and supervision of machines or equipment if those machines or equipment qualify as immovable property;
  - o property management other than portfolio management of investments in real estate covered by point (g) of paragraph 3, consisting of the operation of commercial, industrial or residential real estate by or on behalf of the owner of the property;
  - p intermediation in the sale, leasing or letting of immovable property and in the establishment or transfer of certain interests in immovable property or rights in rem over immovable property (whether or not treated as tangible property), other than intermediation covered by point (d) of paragraph 3;
  - q legal services relating to the transfer of a title to immovable property, to the establishment or transfer of certain interests in immovable property or rights in rem over immovable property (whether or not treated as tangible property), such as notary work, or to the drawing up of a contract to sell or acquire immovable property, even if the underlying transaction resulting in the legal alteration of the property is not carried through.
- 3 Paragraph 1 shall not cover the following:
- a the drawing up of plans for a building or parts of a building if not designated for a particular plot of land;
  - b the storage of goods in an immovable property if no specific part of the immovable property is assigned for the exclusive use of the customer;
  - c the provision of advertising, even if it involves the use of immovable property;
  - d intermediation in the provision of hotel accommodation or accommodation in sectors with a similar function, such as holiday camps or sites developed for use as camping sites, if the intermediary is acting in the name and on behalf of another person;
  - e the provision of a stand location at a fair or exhibition site together with other related services to enable the exhibitor to display items, such as the design of the stand, transport and storage of the items, the provision of machines, cable laying, insurance and advertising;
  - f the installation or assembly, the maintenance and repair, the inspection or the supervision of machines or equipment which is not, or does not become, part of the immovable property;

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- g portfolio management of investments in real estate;
- h legal services other than those covered by point (q) of paragraph 2, connected to contracts, including advice given on the terms of a contract to transfer immovable property, or to enforce such a contract, or to prove the existence of such a contract, where such services are not specific to a transfer of a title on an immovable property.]]

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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 31a.