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*Status: Point in time view as at 31/12/2020.*

**Changes to legislation:** *There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Article 5. (See end of Document for details)*

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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 III

#### TAXABLE PERSONS

##### (TITLE III OF DIRECTIVE 2006/112/EC)

###### *Article 5*

A European Economic Interest Grouping (EEIG) constituted in accordance with Regulation (EEC) No 2137/85 which supplies goods or services for consideration to its members or to third parties shall be a taxable person within the meaning of Article 9(1) of Directive 2006/112/EC.

**Status:**

Point in time view as at 31/12/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Article 5.