

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 XI

SPECIAL SCHEMES

[^{F1}SECTION 2

*Special schemes for non-established taxable persons supplying
telecommunications services, broadcasting services or electronic services
to non-taxable persons (Articles 358 to 369k of Directive 2006/112/EC)*

Subsection 7

VAT return

[^{F1}Article 59

1 Any return period within the meaning of Article 364 or Article 369f of Directive 2006/112/EC shall be a separate return period.

2 Where, in accordance with the second paragraph of Article 57d, a special scheme applies from the date of the first supply, the taxable person shall submit a separate VAT return for the calendar quarter during which the first supply took place.

3 Where a taxable person has been registered under each of the special schemes during a return period, he shall submit VAT returns and make the corresponding payments to the Member State of identification for each scheme in respect of the supplies made and the periods covered by that scheme.

4 Where the Member State of identification changes in accordance with Article 57f after the first day of the calendar quarter in question, the taxable person shall submit VAT returns and make corresponding payments to both the former and the new Member State of identification covering the supplies made during the respective periods in which the Member States have been Member State of identification.]

Textual Amendments

- F1** Substituted by [Council Regulation \(EU\) No 967/2012 of 9 October 2012 amending Implementing Regulation \(EU\) No 282/2011 as regards the special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons.](#)

Changes to legislation:

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Article 59.