

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 60

Amounts on VAT returns made under the special schemes shall not be rounded up or down to the nearest whole monetary unit. The exact amount of VAT shall be reported and remitted.]

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 60.