

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

*[<sup>F1</sup>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*

*[<sup>F1</sup>Article 61*

1 Changes to the figures contained in a VAT return shall, after its submission, be made only by means of amendments to that return and not by adjustments to a subsequent return.

2 The amendments referred to in paragraph 1 shall be submitted electronically to the Member State of identification within three years of the date on which the initial return was required to be submitted.

However, the rules of the Member State of consumption on assessments and amendments shall remain unaffected.]

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**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 61.