

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 IV

TAXABLE TRANSACTIONS

(ARTICLES 24 TO 29 OF DIRECTIVE 2006/112/EC)

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

1 Telecommunications services within the meaning of Article 24(2) of Directive 2006/112/EC shall cover, in particular, the following:

- a fixed and mobile telephone services for the transmission and switching of voice, data and video, including telephone services with an imaging component (videophone services);
- b telephone services provided through the internet, including voice over internet Protocol (VoIP);
- c voice mail, call waiting, call forwarding, caller identification, three-way calling and other call management services;
- d paging services;
- e audiotext services;
- f facsimile, telegraph and telex;
- g access to the internet, including the World Wide Web;
- h private network connections providing telecommunications links for the exclusive use of the client.

2 Telecommunications services within the meaning of Article 24(2) of Directive 2006/112/EC shall not cover the following:

- a electronically supplied services;
- b radio and television broadcasting (hereinafter ‘broadcasting’) services.]

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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 6a.