

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 IX

**DEDUCTIONS**

**(TITLE X OF DIRECTIVE 2006/112/EC)**

*Article 52*

Where the Member State of importation has introduced an electronic system for completing customs formalities, the term ‘import document’ in point (e) of Article 178 of Directive 2006/112/EC shall cover electronic versions of such documents, provided that they allow for the exercise of the right of deduction to be checked.

**Changes to legislation:**

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