

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 V

**PLACE OF TAXABLE TRANSACTIONS**

*SECTION 4*

*Place of supply of services*

*(Articles 43 to 59 of Directive 2006/112/EC)*

*Subsection 5*

*Supply of services governed by the general rules*

*Article 26*

A transaction whereby a body assigns television broadcasting rights in respect of football matches to taxable persons, shall be covered by Article 44 of Directive 2006/112/EC.

*Article 27*

The supply of services which consist in applying for or receiving refunds of VAT under Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State<sup>(1)</sup> shall be covered by Article 44 of Directive 2006/112/EC.

*Article 28*

In so far as they constitute a single service, the supply of services made in the framework of organising a funeral shall fall within the scope of Articles 44 and 45 of Directive 2006/112/EC.

*Article 29*

Without prejudice to Article 41 of this Regulation, the supply of services of translation of texts shall fall within the scope of Articles 44 and 45 of Directive 2006/112/EC.

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**Changes to legislation:** There are currently no known outstanding effects for the Council  
Implementing Regulation (EU) No 282/2011, Subsection 5. (See end of Document for details)

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- (1) [OJ L 44, 20.2.2008, p. 23.](#)

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There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Subsection 5.