

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 I

SUBJECT MATTER

Article 1 This Regulation lays down measures for the implementation of certain...

CHAPTER II

SCOPE

Article 2 The following shall not result in intra-Community acquisitions within the...

Article 3 Without prejudice to point (b) of the first paragraph of...

Article 4 A taxable person who is entitled to non-taxation of his...

CHAPTER III

TAXABLE PERSONS

Article 5 A European Economic Interest Grouping (EEIG) constituted in accordance with...

CHAPTER IV

TAXABLE TRANSACTIONS

Article 6 (1) Restaurant and catering services mean services consisting of the...

Article 7 (1) 'Electronically supplied services' as referred to in Directive 2006/112/EC...

Article 8 If a taxable person only assembles the various parts of...

Article 9 The sale of an option, where such a sale is...

CHAPTER V

PLACE OF TAXABLE TRANSACTIONS

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Concepts

Article 10 (1) For the application of Articles 44 and 45 of...

Article 11 (1) For the application of Article 44 of Directive 2006/112/EC,...

*Status: Point in time view as at 15/03/2011.*

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

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- Article 12 For the application of Directive 2006/112/EC, the ‘permanent address’ of...
- Article 13 The place where a natural person ‘usually resides’, whether or...

## SECTION 2

### Place of supply of goods

- Article 14 Where in the course of a calendar year the threshold...
- Article 15 The section of a passenger transport operation effected within the...

## SECTION 3

### Place of intra-Community acquisitions of goods

- Article 16 Where an intra-Community acquisition of goods within the meaning of...

## SECTION 4

### Place of supply of services

#### Subsection 1

##### Status of the customer

- Article 17 (1) If the place of supply of services depends on...
- Article 18 (1) Unless he has information to the contrary, the supplier...

#### Subsection 2

##### Capacity of the customer

- Article 19 For the purpose of applying the rules concerning the place...

#### Subsection 3

##### Location of the customer

- Article 20 Where a supply of services carried out for a taxable...
- Article 21 Where a supply of services to a taxable person, or...
- Article 22 (1) In order to identify the customer’s fixed establishment to...
- Article 23 (1) From 1 January 2013, where, in accordance with the...
- Article 24 (1) From 1 January 2013, where services covered by the...

#### Subsection 4

##### Common provision regarding determination of the status, the capacity and the location of the customer

- Article 25 For the application of the rules governing the place of...

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## Subsection 5

### Supply of services governed by the general rules

- Article 26 A transaction whereby a body assigns television broadcasting rights in...
- Article 27 The supply of services which consist in applying for or...
- Article 28 In so far as they constitute a single service, the...
- Article 29 Without prejudice to Article 41 of this Regulation, the supply...

## Subsection 6

### Supply of services by intermediaries

- Article 30 The supply of services of intermediaries as referred to in...
- Article 31 Services supplied by intermediaries acting in the name and on...

## Subsection 7

### Supply of cultural, artistic, sporting, scientific, educational, entertainment, and similar services

- Article 32 (1) Services in respect of admission to cultural, artistic, sporting,...
- Article 33 The ancillary services referred to in Article 53 of Directive...

## Subsection 8

### Supply of ancillary transport services and valuations of and work on movable property

- Article 34 Except where the goods being assembled become part of immovable...

## Subsection 9

### Supply of restaurant and catering services on board means of transport

- Article 35 The section of a passenger transport operation effected within the...
- Article 36 Where restaurant services and catering services are supplied during the...
- Article 37 The place of supply of a restaurant service or catering...

## Subsection 10

### Hiring of means of transport

- Article 38 (1) 'Means of transport' as referred to in Article 56...
- Article 39 (1) For the application of Article 56 of Directive 2006/112/EC,...
- Article 40 The place where the means of transport is actually put...

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## Subsection 11

### Supply of services to non-taxable persons outside the Community

Article 41 The supply of services of translation of texts to a...

## CHAPTER VI

### TAXABLE AMOUNT

Article 42 Where a supplier of goods or services, as a condition...

## CHAPTER VII

### RATES

Article 43 'Provision of holiday accommodation' as referred to in point (12)...

## CHAPTER VIII

### EXEMPTIONS

#### SECTION 1

Exemptions for certain activities in the public interest

Article 44 Vocational training or retraining services provided under the conditions set...

#### SECTION 2

Exemptions for other activities

Article 45 The exemption provided for in point (e) of Article 135(1)...

#### SECTION 3

Exemptions on importation

Article 46 The exemption provided for in Article 144 of Directive 2006/112/EC...

#### SECTION 4

Exemptions on exportation

Article 47 'Means of transport for private use' as referred to in...

Article 48 In order to determine whether, as a condition for the...

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## SECTION 5

### Exemptions relating to certain transactions treated as exports

- Article 49 The exemption provided for in Article 151 of Directive 2006/112/EC...
- Article 50 (1) In order to qualify for recognition as an international...
- Article 51 (1) Where the recipient of a supply of goods or...

## CHAPTER IX

### DEDUCTIONS

- Article 52 Where the Member State of importation has introduced an electronic...

## CHAPTER X

### OBLIGATIONS OF TAXABLE PERSONS AND CERTAIN NON-TAXABLE PERSONS

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##### Persons liable to pay the VAT

- Article 53 (1) For the application of Article 192a of Directive 2006/112/EC,...
- Article 54 Where a taxable person has established his place of business...

#### SECTION 2

##### Miscellaneous provisions

- Article 55 For the transactions referred to in Article 262 of Directive...

## CHAPTER XI

### SPECIAL SCHEMES

#### SECTION 1

##### Special scheme for investment gold

- Article 56 'Weights accepted by the bullion markets' as referred to in...
- Article 57 For the purposes of establishing the list of gold coins...

#### SECTION 2

##### Special scheme for non-established taxable persons supplying electronic services to non-taxable persons

- Article 58 Where, in the course of a calendar quarter, a non-established...
- Article 59 Any return period (calendar quarter) within the meaning of Article...

*Status: Point in time view as at 15/03/2011.*

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Article 60	Once a VAT return has been submitted as provided for...
Article 61	Amounts on VAT returns made under the special scheme for...
Article 62	A Member State of identification which receives a payment in...
Article 63	Amounts of VAT paid under Article 367 of Directive 2006/112/EC...

## CHAPTER XII

### FINAL PROVISIONS

Article 64	Regulation (EC) No 1777/2005 is hereby repealed. References made to...
Article 65	This Regulation shall enter into force on the 20th day... Signature

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## ANNEX I

### Article 7 of this Regulation

- (1) Point (1) of Annex II to Directive 2006/112/EC:
- (2) Point (2) of Annex II to Directive 2006/112/EC:
- (3) Point (3) of Annex II to Directive 2006/112/EC:
- (4) Point (4) of Annex II to Directive 2006/112/EC:
- (5) Point (5) of Annex II to Directive 2006/112/EC:

## ANNEX II

### Article 51 of this Regulation

#### Explanatory notes

1. For the supplier and/or the authorised warehousekeeper, this certificate serves...
2. The general specification of the paper to be used is...
3. By its declaration in box 3 of the certificate, the...
4. By its declaration in box 4 of the certificate, the...
5. The reference to the purchase order form (box 5.B of...
6. The abovementioned declaration by the eligible body/individual; shall be authenticated...
7. To simplify the procedure, the competent authority can dispense with...

## ANNEX III

## ANNEX IV

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- (1) OJ L 347, 11.12.2006, p. 1.
- (2) OJ L 288, 29.10.2005, p. 1.
- (3) OJ L 44, 20.2.2008, p. 11.
- (4) OJ L 199, 31.7.1985, p. 1.

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