

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 6a (1) Telecommunications services within the meaning of Article 24(2) of...
Article 6b (1) Broadcasting services shall include services consisting of audio and...
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...
Article 9a (1) For the application of Article 28 of Directive 2006/112/EC,...

Status: Point in time view as at 01/01/2020.

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)

CHAPTER V

PLACE OF TAXABLE TRANSACTIONS

SECTION 1

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,...
- 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...
- Article 13a The place where a non-taxable legal person is established, as...
- Article 13b For the application of Directive 2006/112/EC, the following shall be...

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 Where services covered by the first subparagraph of Article 56(2)...

Subsection 3a

Presumptions for the location of the customer

- Article 24a (1) For the application of Articles 44, 58 and 59a...
- Article 24b For the application of Article 58 of Directive 2006/112/EC, where...
- Article 24c For the application of Article 56(2) of Directive 2006/112/EC, where...

Subsection 3b

Rebuttal of presumptions

- Article 24d (1) Where a supplier supplies a service listed in Article...

Subsection 3c

Evidence for the identification of the location of the customer and rebuttal of presumptions

- Article 24e For the purposes of applying the rules in Article 56(2)...
- Article 24f For the purpose of applying the rules in Article 58...

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...

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...

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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)

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 6a

Supply of services connected with immovable property

- Article 31a (1) Services connected with immovable property, as referred to in...
Article 31b Where equipment is put at the disposal of a customer...
Article 31c For the purpose of determining the place of supply of...

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...
Article 33a The supply of tickets granting access to a cultural, artistic,...

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...

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 2A

Exemptions for intra-Community transactions

Article 45a (1) For the purpose of applying the exemptions laid down...

SECTION 3

Exemptions on importation

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

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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...

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

SECTION 1

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 1A

General obligations

- Article 54a (1) The register referred to in Article 243(3) of
Directive 2006/112/EC that...

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 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 1

Definitions

- Article 57a For the purposes of this Section, the following definitions shall...

Subsection 2

Application of the Union scheme

- Article 57b Where a taxable person using the Union scheme has established...

Subsection 3

Scope of the Union scheme

- Article 57c The Union scheme shall not apply to telecommunications, broadcasting or...

Subsection 4

Identification

- Article 57d When a taxable person informs the Member State of identification...
Article 57e The Member State of identification shall identify the taxable person...
Article 57f (1) Where a taxable person using the Union scheme ceases...
Article 57g A taxable person using a special scheme may cease using...

Subsection 5

Reporting obligations

- Article 57h (1) A taxable person shall, no later than the tenth...

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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)

Subsection 6

Exclusion

- Article 58 Where at least one of the criteria for exclusion laid...
Article 58a A taxable person using a special scheme who has, for...
Article 58b (1) Where a taxable person is excluded from one of...
Article 58c A taxable person who has been excluded from one of...

Subsection 7

VAT return

- Article 59 (1) Any return period within the meaning of Article 364...
Article 59a Where a taxable person using a special scheme has supplied...
Article 60 Amounts on VAT returns made under the special schemes shall...
Article 60a The Member State of identification shall remind, by electronic means,...
Article 61 (1) Changes to the figures contained in a VAT return...
Article 61a If a taxable person: ceases to use one of the...

Subsection 8

Currency

- Article 61b Where a Member State of identification whose currency is not...

Subsection 9

Payments

- Article 62 Without prejudice to the third paragraph of Article 63a, and...
Article 63 A Member State of identification which receives a payment in...
Article 63a Where a taxable person has submitted a VAT return under...
Article 63b Where no VAT return has been submitted, or where the...

Subsection 10

Records

- Article 63c (1) In order to be regarded as sufficiently detailed within...

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

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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