

Council Implementing Regulation (EU) 2019/2026 of 21 November 2019 amending Implementing Regulation (EU) No 282/2011 as regards supplies of goods or services facilitated by electronic interfaces and the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods

*Article 2*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

[<sup>F1</sup>It shall apply from 1 July 2021.

However, Member States shall allow taxable persons and intermediaries acting on their behalf to submit the information required under Articles 360, 369c or 369o of Directive 2006/112/EC for registration under the special schemes as from 1 April 2021.]

---

**Textual Amendments**

- F1** Substituted by [Council Implementing Regulation \(EU\) 2020/1112 of 20 July 2020 amending Implementing Regulation \(EU\) 2019/2026 as regards the dates of application in response to the COVID-19 pandemic](#).

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Regulation (EU) 2019/2026, Article 2.