

Council Implementing Regulation (EU) No 1042/2013 of 7 October 2013 amending
Implementing Regulation (EU) No 282/2011 as regards the place of supply of services

Article 3

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

It shall apply from 1 January 2015.

However, Articles 13b, 31a and 31b of Implementing Regulation (EU) No 282/2011, as
inserted by this Regulation, shall apply from 1 January 2017.

Changes to legislation:

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 1042/2013, Article 3.