

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

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## ANNEX I

### **Article 7 of this Regulation**

- (5) Point (5) of Annex II to Directive 2006/112/EC:
  - (a) Automated distance teaching dependent on the Internet or similar electronic network to function and the supply of which requires limited or no human intervention, including virtual classrooms, except where the Internet or similar electronic network is used as a tool simply for communication between the teacher and student;
  - (b) workbooks completed by pupils online and marked automatically, without human intervention.

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