

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 V

PLACE OF TAXABLE TRANSACTIONS

SECTION 1

Concepts

Article 11

1 For the application of Article 44 of Directive 2006/112/EC, a ‘fixed establishment’ shall be any establishment, other than the place of establishment of a business referred to in Article 10 of this Regulation, characterised by a sufficient degree of permanence and a suitable structure in terms of human and technical resources to enable it to receive and use the services supplied to it for its own needs.

2 For the application of the following Articles, a ‘fixed establishment’ shall be any establishment, other than the place of establishment of a business referred to in Article 10 of this Regulation, characterised by a sufficient degree of permanence and a suitable structure in terms of human and technical resources to enable it to provide the services which it supplies:

- a Article 45 of Directive 2006/112/EC;
- b from 1 January 2013, the second subparagraph of Article 56(2) of Directive 2006/112/EC;
- c until 31 December 2014, Article 58 of Directive 2006/112/EC;
- d Article 192a of Directive 2006/112/EC.

3 The fact of having a VAT identification number shall not in itself be sufficient to consider that a taxable person has a fixed establishment.