

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 4*

***Place of supply of services***

***(Articles 43 to 59 of Directive 2006/112/EC)***

*Subsection 1*

***Status of the customer***

*Article 18*

1 Unless he has information to the contrary, the supplier may regard a customer established within the Community as a taxable person:

- a where the customer has communicated his individual VAT identification number to him, and the supplier obtains confirmation of the validity of that identification number and of the associated name and address in accordance with Article 31 of Council Regulation (EC) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax<sup>(1)</sup>;
- b where the customer has not yet received an individual VAT identification number, but informs the supplier that he has applied for it and the supplier obtains any other proof which demonstrates that the customer is a taxable person or a non-taxable legal person required to be identified for VAT purposes and carries out a reasonable level of verification of the accuracy of the information provided by the customer, by normal commercial security measures such as those relating to identity or payment checks.

2 Unless he has information to the contrary, the supplier may regard a customer established within the Community as a non-taxable person when he can demonstrate that the customer has not communicated his individual VAT identification number to him.

3 Unless he has information to the contrary, the supplier may regard a customer established outside the Community as a taxable person:

- a if he obtains from the customer a certificate issued by the customer's competent tax authorities as confirmation that the customer is engaged in economic activities in order to enable him to obtain a refund of VAT under Council Directive 86/560/EEC of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes – Arrangements for the refund of value added tax to taxable persons not established in Community territory<sup>(2)</sup>;
- b where the customer does not possess that certificate, if the supplier has the VAT number, or a similar number attributed to the customer by the country of establishment and used to identify businesses or any other proof which demonstrates that the customer is a

taxable person and if the supplier carries out a reasonable level of verification of the accuracy of the information provided by the customer, by normal commercial security measures such as those relating to identity or payment checks.

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*Status: This is the original version (as it was originally adopted).*

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- (1) OJ L 268, 12.10.2010, p. 1.
- (2) OJ L 326, 21.11.1986, p. 40.