

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 3*

*Location of the customer*

*[<sup>F1</sup>Article 24*

Where services covered by the first subparagraph of Article 56(2) or Articles 58 and 59 of Directive 2006/112/EC are supplied to a non-taxable person who is established in more than one country or who has his permanent address in one country and his usual residence in another, priority shall be given:

- (a) in the case of a non-taxable legal person, to the place referred to in point (a) of Article 13a of this Regulation, unless there is evidence that the service is used at the establishment referred to in point (b) of that article;
- (b) in the case of a natural person, to the place where he usually resides, unless there is evidence that the service is used at his permanent address.]

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**Textual Amendments**

- F1** Substituted by [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.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Article 24.