

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)*

**[<sup>F1</sup>Subsection 3b**

**Rebuttal of presumptions**

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

1 Where a supplier supplies a service listed in Article 58 of Directive 2006/112/EC, he may rebut a presumption referred to in Article 24a or in point (a), (b) or (c) of Article 24b of this Regulation on the basis of three items of non-contradictory evidence indicating that the customer is established, has his permanent address or usually resides elsewhere.

2 A tax authority may rebut presumptions that have been made under Article 24a, 24b or 24c where there are indications of misuse or abuse by the supplier.]

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**Textual Amendments**

- F1** Inserted 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 24d.