

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)

[^{F1}Subsection 3c

**Evidence for the identification of the location
of the customer and rebuttal of presumptions**

[^{F1}Article 24f

For the purpose of applying the rules in Article 58 of Directive 2006/112/EC and fulfilling the requirements of point (d) of Article 24b or Article 24d(1) of this Regulation, the following shall, in particular, serve as evidence:

- (a) the billing address of the customer;
- (b) the internet Protocol (IP) address of the device used by the customer or any method of geolocation;
- (c) bank details such as the location of the bank account used for payment or the billing address of the customer held by that bank;
- (d) the Mobile Country Code (MCC) of the International Mobile Subscriber Identity (IMSI) stored on the Subscriber Identity Module (SIM) card used by the customer;
- (e) the location of the customer's fixed land line through which the service is supplied to him;
- (f) other commercially relevant information.]

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 24f.