

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 VII

### **RATES**

#### *Article 43*

‘Provision of holiday accommodation’ as referred to in point (12) of Annex III to Directive 2006/112/EC shall include the hiring out of tents, caravans or mobile homes installed on camping sites and used as accommodation.