

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 VIII

EXEMPTIONS

SECTION 4

Exemptions on exportation

(Articles 146 and 147 of Directive 2006/112/EC)

Article 47

‘Means of transport for private use’ as referred to in point (b) of Article 146(1) of Directive 2006/112/EC shall include means of transport used for non-business purposes by persons other than natural persons, such as bodies governed by public law within the meaning of Article 13 of that Directive and associations.

Changes to legislation:

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Article 47.