

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 5*

*Exemptions relating to certain transactions treated as exports*

*(Articles 151 and 152 of Directive 2006/112/EC)*

*Article 49*

The exemption provided for in Article 151 of Directive 2006/112/EC shall also apply to electronic services where these are provided by a taxable person to whom the special scheme for electronically supplied services provided for in Articles 357 to 369 of that Directive applies.