

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 X

**OBLIGATIONS OF TAXABLE PERSONS
AND CERTAIN NON-TAXABLE PERSONS**

(TITLE XI OF DIRECTIVE 2006/112/EC)

SECTION 1

Persons liable to pay the VAT

(Articles 192a to 205 of Directive 2006/112/EC)

Article 54

Where a taxable person has established his place of business within the territory of the Member State where the VAT is due, Article 192a of Directive 2006/112/EC shall not apply whether or not that place of business intervenes in the supply of goods or services he makes within that Member State.