

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 XI

SPECIAL SCHEMES

*f^{F1}*SECTION 2

*Special schemes for non-established taxable persons supplying
telecommunications services, broadcasting services or electronic services
to non-taxable persons (Articles 358 to 369k of Directive 2006/112/EC)*

Subsection 3

Scope of the Union scheme

*f^{F1}*Article 57c

The Union scheme shall not apply to telecommunications, broadcasting or electronic services supplied in a Member State where the taxable person has established his business or has a fixed establishment. The supplies of those services shall be declared to the competent tax authorities of that Member State in the VAT return as provided for under Article 250 of Directive 2006/112/EC.]

Textual Amendments

- F1** Substituted by [Council Regulation \(EU\) No 967/2012 of 9 October 2012 amending Implementing Regulation \(EU\) No 282/2011 as regards the special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons.](#)

Changes to legislation:

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Article 57c.