

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

*[<sup>F1</sup>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 4*

*Identification*

*[<sup>F1</sup>Article 57f*

1 Where a taxable person using the Union scheme ceases to meet the conditions of the definition laid down in point (2) of the first paragraph of Article 369a of Directive 2006/112/EC, the Member State in which he has been identified shall cease to be the Member State of identification. Where that taxable person still fulfils the conditions for using that special scheme, he shall, to continue using that scheme, indicate as the new Member State of identification the Member State in which he has established his business or, if he has not established his business in the Community, a Member State where he has a fixed establishment.

2 Where the Member State of identification changes in accordance with paragraph 1, that change shall apply as from the date on which the taxable person ceases to have a business establishment or a fixed establishment in the Member State previously indicated as the Member State of identification.]

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**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 57f.