

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

*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 6

Exclusion

*f¹*Article 58a

A taxable person using a special scheme who has, for a period of eight consecutive calendar quarters, made no supplies of services covered by that scheme in any Member State of consumption, shall be assumed to have ceased his taxable activities within the meaning of point (b) of Article 363 or point (b) of Article 369e of Directive 2006/112/EC respectively. This cessation shall not preclude him from using a special scheme if he recommences his activities covered by either scheme.]

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 58a.