

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**

*SECTION 2*

***Special scheme for non-established taxable persons  
supplying electronic services to non-taxable persons***

***(Articles 357 to 369 of Directive 2006/112/EC)***

*Article 59*

Any return period (calendar quarter) within the meaning of Article 364 of Directive 2006/112/EC shall be a separate return period.