

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 IV

TAXABLE TRANSACTIONS

(ARTICLES 24 TO 29 OF DIRECTIVE 2006/112/EC)

*[<sup>F1</sup>Article 6b*

- 1 Broadcasting services shall include services consisting of audio and audiovisual content, such as radio or television programmes which are provided to the general public via communications networks by and under the editorial responsibility of a media service provider, for simultaneous listening or viewing, on the basis of a programme schedule.
- 2 Paragraph 1 shall cover, in particular, the following:
  - a radio or television programmes transmitted or retransmitted over a radio or television network;
  - b radio or television programmes distributed via the internet or similar electronic network (IP streaming), if they are broadcast simultaneous to their being transmitted or retransmitted over a radio or television network.
- 3 Paragraph 1 shall not cover the following:
  - a telecommunications services;
  - b electronically supplied services;
  - c the provision of information about particular programmes on demand;
  - d the transfer of broadcasting or transmission rights;
  - e the leasing of technical equipment or facilities for use to receive a broadcast;
  - f radio or television programmes distributed via the internet or similar electronic network (IP streaming), unless they are broadcast simultaneous to their being transmitted or retransmitted over a radio or television network.]

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**Textual Amendments**

- F1** Inserted by [Council Implementing Regulation \(EU\) No 1042/2013 of 7 October 2013 amending Implementing Regulation \(EU\) No 282/2011 as regards the place of supply of services.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Article 6b.