

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)

Article 6

1 Restaurant and catering services mean services consisting of the supply of prepared or unprepared food or beverages or both, for human consumption, accompanied by sufficient support services allowing for the immediate consumption thereof. The provision of food or beverages or both is only one component of the whole in which services shall predominate. Restaurant services are the supply of such services on the premises of the supplier, and catering services are the supply of such services off the premises of the supplier.

2 The supply of prepared or unprepared food or beverages or both, whether or not including transport but without any other support services, shall not be considered restaurant or catering services within the meaning of paragraph 1.

Article 7

1 ‘Electronically supplied services’ as referred to in Directive 2006/112/EC shall include services which are delivered over the Internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention, and impossible to ensure in the absence of information technology.

2 Paragraph 1 shall cover, in particular, the following:

- a the supply of digitised products generally, including software and changes to or upgrades of software;
- b services providing or supporting a business or personal presence on an electronic network such as a website or a webpage;
- c services automatically generated from a computer via the Internet or an electronic network, in response to specific data input by the recipient;
- d the transfer for consideration of the right to put goods or services up for sale on an Internet site operating as an online market on which potential buyers make their bids by an automated procedure and on which the parties are notified of a sale by electronic mail automatically generated from a computer;
- e Internet Service Packages (ISP) of information in which the telecommunications component forms an ancillary and subordinate part (i.e. packages going beyond mere Internet access and including other elements such as content pages giving access to news, weather or travel reports; playgrounds; website hosting; access to online debates etc.);
- f the services listed in Annex I.

3 Paragraph 1 shall not, in particular, cover the following:

- a radio and television broadcasting services;
- b telecommunications services;

- c goods, where the order and processing is done electronically;
- d CD-ROMs, floppy disks and similar tangible media;
- e printed matter, such as books, newsletters, newspapers or journals;
- f CDs and audio cassettes;
- g video cassettes and DVDs;
- h games on a CD-ROM;
- i services of professionals such as lawyers and financial consultants, who advise clients by e-mail;
- j teaching services, where the course content is delivered by a teacher over the Internet or an electronic network (namely via a remote link);
- k offline physical repair services of computer equipment;
- l offline data warehousing services;
- m advertising services, in particular as in newspapers, on posters and on television;
- n telephone helpdesk services;
- o teaching services purely involving correspondence courses, such as postal courses;
- p conventional auctioneers' services reliant on direct human intervention, irrespective of how bids are made;
- q telephone services with a video component, otherwise known as videophone services;
- r access to the Internet and World Wide Web;
- s telephone services provided through the Internet.

Article 8

If a taxable person only assembles the various parts of a machine all of which were provided to him by his customer, that transaction shall be a supply of services within the meaning of Article 24(1) of Directive 2006/112/EC.

Article 9

The sale of an option, where such a sale is a transaction falling within the scope of point (f) of Article 135(1) of Directive 2006/112/EC, shall be a supply of services within the meaning of Article 24(1) of that Directive. That supply of services shall be distinct from the underlying transactions to which the services relate.