

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.

[^{F1} Article 6a

1 Telecommunications services within the meaning of Article 24(2) of Directive 2006/112/EC shall cover, in particular, the following:

- a fixed and mobile telephone services for the transmission and switching of voice, data and video, including telephone services with an imaging component (videophone services);
- b telephone services provided through the internet, including voice over internet Protocol (VoIP);
- c voice mail, call waiting, call forwarding, caller identification, three-way calling and other call management services;
- d paging services;
- e audiotext services;
- f facsimile, telegraph and telex;
- g access to the internet, including the World Wide Web;
- h private network connections providing telecommunications links for the exclusive use of the client.

2 Telecommunications services within the meaning of Article 24(2) of Directive 2006/112/EC shall not cover the following:

- a electronically supplied services;
- b radio and television broadcasting (hereinafter ‘broadcasting’) services.

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.](#)

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.]

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.](#)

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.
- [^{F23} Paragraph 1 shall not cover the following:]
- [^{F2}a 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;
- [^{F3}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.]
- [^{F1}t tickets to cultural, artistic, sporting, scientific, educational, entertainment or similar events booked online;
- u accommodation, car-hire, restaurant services, passenger transport or similar services booked online.]

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.
- F2** Substituted 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.
- F3** Deleted 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.

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.

[^{F1}Article 9a

1 For the application of Article 28 of Directive 2006/112/EC, where electronically supplied services are supplied through a telecommunications network, an interface or a portal such as a marketplace for applications, a taxable person taking part in that supply shall be presumed to be acting in his own name but on behalf of the provider of those services unless that provider is explicitly indicated as the supplier by that taxable person and that is reflected in the contractual arrangements between the parties.

In order to regard the provider of electronically supplied services as being explicitly indicated as the supplier of those services by the taxable person, the following conditions shall be met:

- a the invoice issued or made available by each taxable person taking part in the supply of the electronically supplied services must identify such services and the supplier thereof;
- b the bill or receipt issued or made available to the customer must identify the electronically supplied services and the supplier thereof.

For the purposes of this paragraph, a taxable person who, with regard to a supply of electronically supplied services, authorises the charge to the customer or the delivery of the services, or sets the general terms and conditions of the supply, shall not be permitted to explicitly indicate another person as the supplier of those services.

2 Paragraph 1 shall also apply where telephone services provided through the internet, including voice over internet Protocol (VoIP), are supplied through a telecommunications network, an interface or a portal such as a marketplace for applications and are supplied under the same conditions as set out in that paragraph.

3 This Article shall not apply to a taxable person who only provides for processing of payments in respect of electronically supplied services or of telephone services provided through the internet, including voice over internet Protocol (VoIP), and who does not take part in the supply of those electronically supplied services or telephone services.]

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, CHAPTER IV.