

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 V

PLACE OF TAXABLE TRANSACTIONS

SECTION 2

Place of supply of goods

(Articles 31 to 39 of Directive 2006/112/EC)

Article 14

Where in the course of a calendar year the threshold applied by a Member State in accordance with Article 34 of Directive 2006/112/EC is exceeded, Article 33 of that Directive shall not modify the place of supplies of goods other than products subject to excise duty carried out in the course of the same calendar year which are made before the threshold applied by the Member State for the calendar year then current is exceeded provided that all of the following conditions are met:

- (a) the supplier has not exercised the option provided for under Article 34(4) of that Directive;
- (b) the value of his supplies of goods did not exceed the threshold in the course of the preceding calendar year.

However, Article 33 of Directive 2006/112/EC shall modify the place of the following supplies to the Member State in which the dispatch or transport ends:

- (a) the supply of goods by which the threshold applied by the Member State for the calendar year then current was exceeded in the course of the same calendar year;
- (b) any subsequent supplies of goods within that Member State in that calendar year;
- (c) supplies of goods within that Member State in the calendar year following the calendar year in which the event referred to in point (a) occurred.

Article 15

The section of a passenger transport operation effected within the Community referred to in Article 37 of Directive 2006/112/EC, shall be determined by the journey of the means of transport and not by the journey completed by each of the passengers.

Changes to legislation:

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, SECTION 2.