

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 4*

*Place of supply of services*

*(Articles 43 to 59 of Directive 2006/112/EC)*

**[<sup>F1</sup>Subsection 3a**

**Presumptions for the location of the customer**

*Article 24a*

1 For the application of Articles 44, 58 and 59a of Directive 2006/112/EC, where a supplier of telecommunications, broadcasting or electronically supplied services provides those services at a location such as a telephone box, a telephone kiosk, a wi-fi hot spot, an internet café, a restaurant or a hotel lobby where the physical presence of the recipient of the service at that location is needed for the service to be provided to him by that supplier, it shall be presumed that the customer is established, has his permanent address or usually resides at the place of that location and that the service is effectively used and enjoyed there.

2 If the location referred to in paragraph 1 of this Article is on board a ship, aircraft or train carrying out a passenger transport operation effected within the Community pursuant to Articles 37 and 57 of Directive 2006/112/EC, the country of the location shall be the country of departure of the passenger transport operation.

*[<sup>F2</sup>Article 24b*

For the application of Article 58 of Directive 2006/112/EC, where telecommunications, broadcasting or electronically supplied services are supplied to a non-taxable person:

- (a) through his fixed land line, it shall be presumed that the customer is established, has his permanent address or usually resides at the place of installation of the fixed land line;
- (b) through mobile networks, it shall be presumed that the place where the customer is established, has his permanent address or usually resides is the country identified by the mobile country code of the SIM card used when receiving those services;
- (c) for which the use of a decoder or similar device or a viewing card is needed and a fixed land line is not used, it shall be presumed that the customer is established, has his permanent address or usually resides at the place where that decoder or similar device is located, or if that place is not known, at the place to which the viewing card is sent with a view to being used there;

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**Changes to legislation:** There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Subsection 3a. (See end of Document for details)

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- (d) under circumstances other than those referred to in Article 24a and in points (a), (b) and (c) of this Article, it shall be presumed that the customer is established, has his permanent address or usually resides at the place identified as such by the supplier on the basis of two items of non-contradictory evidence as listed in Article 24f of this Regulation.

Without prejudice to point (d) of the first paragraph, for supplies of services falling under that point, where the total value of such supplies, exclusive of VAT, provided by a taxable person from his business establishment or a fixed establishment located in a Member State, does not exceed EUR 100 000, or the equivalent in national currency, in the current and the preceding calendar year, the presumption shall be that the customer is established, has his permanent address or usually resides at the place identified as such by the supplier on the basis of one item of evidence provided by a person involved in the supply of the services other than the supplier or the customer, as listed in points (a) to (e) of Article 24f.

Where, during a calendar year, the threshold provided in the second paragraph has been exceeded, that paragraph shall not apply as of that time and until such time as the conditions provided in that paragraph are fulfilled again.

The corresponding value in national currency of the amount shall be calculated by applying the exchange rate published by the European Central Bank on the date of adoption of Council Implementing Regulation (EU) 2017/2459<sup>(1)</sup>.]

**Textual Amendments**

- F2** Substituted by [Council Implementing Regulation \(EU\) 2017/2459 of 5 December 2017 amending Implementing Regulation \(EU\) No 282/2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax.](#)

*Article 24c*

For the application of Article 56(2) of Directive 2006/112/EC, where the hiring, other than short-term hiring, of means of transport is supplied to a non-taxable person, it shall be presumed that the customer is established, has his permanent address or usually resides at the place identified as such by the supplier on the basis of two items of non-contradictory evidence as listed in Article 24e of this Regulation.]

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**Changes to legislation:** There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Subsection 3a. (See end of Document for details)

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- (1) [<sup>F1</sup>[<sup>F2</sup>Council Implementing Regulation (EU) 2017/2459 of 5 December 2017 amending Implementing Regulation (EU) No 282/2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 348, 29.12.2017, p. 32).]]

**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) 2017/2459 of 5 December 2017 amending Implementing Regulation (EU) No 282/2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax.

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Subsection 3a.