

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 3c

##### **Evidence for the identification of the location of the customer and rebuttal of presumptions**

###### *Article 24e*

For the purposes of applying the rules in Article 56(2) of Directive 2006/112/EC and fulfilling the requirements of Article 24c of this Regulation, the following shall, in particular, serve as evidence:

- (a) the billing address of the customer;
- (b) bank details such as the location of the bank account used for payment or the billing address of the customer held by that bank;
- (c) registration details of the means of transport hired by the customer, if registration of that means of transport is required at the place where it is used, or other similar information;
- (d) other commercially relevant information.

###### *Article 24f*

For the purpose of applying the rules in Article 58 of Directive 2006/112/EC and fulfilling the requirements of point (d) of Article 24b or Article 24d(1) of this Regulation, the following shall, in particular, serve as evidence:

- (a) the billing address of the customer;
- (b) the internet Protocol (IP) address of the device used by the customer or any method of geolocation;
- (c) bank details such as the location of the bank account used for payment or the billing address of the customer held by that bank;
- (d) the Mobile Country Code (MCC) of the International Mobile Subscriber Identity (IMSI) stored on the Subscriber Identity Module (SIM) card used by the customer;

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

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- (e) the location of the customer's fixed land line through which the service is supplied to him;
- (f) other commercially relevant information.]

**Changes to legislation:**

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