

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 X

**OBLIGATIONS OF TAXABLE PERSONS  
AND CERTAIN NON-TAXABLE PERSONS**

**(TITLE XI OF DIRECTIVE 2006/112/EC)**

*[<sup>F1</sup>SECTION 1A*

***General obligations***

***(Articles 242 to 243 of Directive 2006/112/EC)***

*Article 54a*

1 The register referred to in Article 243(3) of Directive 2006/112/EC that is to be kept by every taxable person who transfers goods under call-off stock arrangements shall contain the following information:

- a the Member State from which the goods were dispatched or transported, and the date of dispatch or transport of the goods;
- b the VAT identification number of the taxable person for whom the goods are intended, issued by the Member State to which the goods are dispatched or transported;
- c the Member State to which the goods are dispatched or transported, the VAT identification number of the warehouse keeper, the address of the warehouse at which the goods are stored upon arrival, and the date of arrival of the goods in the warehouse;
- d the value, description and quantity of the goods that arrived in the warehouse;
- e the VAT identification number of the taxable person substituting for the person referred to in point (b) of this paragraph under the conditions referred to in Article 17a(6) of Directive 2006/112/EC;
- f the taxable amount, description and quantity of the goods supplied and the date on which the supply of the goods referred to in point (a) of Article 17a(3) of Directive 2006/112/EC is made and the VAT identification number of the buyer;
- g the taxable amount, description and quantity of the goods, and the date of occurrence of any of the conditions and the respective ground in accordance with Article 17a(7) of Directive 2006/112/EC;
- h the value, description and quantity of the returned goods and the date of the return of the goods referred to in Article 17a(5) of Directive 2006/112/EC.

2 The register referred to in Article 243(3) of Directive 2006/112/EC that is to be kept by every taxable person to whom goods are supplied under call-off stock arrangements shall contain the following information:

- a the VAT identification number of the taxable person who transfers goods under call-off stock arrangements;
- b the description and quantity of the goods intended for him;

---

**Changes to legislation:** There are currently no known outstanding effects for the Council  
Implementing Regulation (EU) No 282/2011, SECTION 1A. (See end of Document for details)

---

- c the date on which the goods intended for him arrive in the warehouse;
- d the taxable amount, description and quantity of the goods supplied to him and the date on which the intra-Community acquisition of the goods referred to in point (b) of Article 17a(3) of Directive 2006/112/EC is made;
- e the description and quantity of the goods, and the date on which the goods are removed from the warehouse by order of the taxable person referred to in point (a);
- f the description and quantity of the goods destroyed or missing and the date of destruction, loss or theft of the goods that previously arrived in the warehouse or the date on which the goods were found to be destroyed or missing.

Where the goods are dispatched or transported under call-off stock arrangements to a warehouse keeper different from the taxable person for whom the goods are intended to be supplied, the register of that taxable person does not need to contain the information referred to in points (c), (e) and (f) of the first subparagraph.]

---

#### **Textual Amendments**

- F1** Inserted by [Council Implementing Regulation \(EU\) 2018/1912 of 4 December 2018 amending Implementing Regulation \(EU\) No 282/2011 as regards certain exemptions for intra-Community transactions.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, SECTION 1A.