

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 XI

**SPECIAL SCHEMES**

*SECTION 1*

***Special scheme for investment gold***

***(Articles 344 to 356 of Directive 2006/112/EC)***

*Article 56*

‘Weights accepted by the bullion markets’ as referred to in point (1) of Article 344(1) of Directive 2006/112/EC shall at least cover the units and the weights traded as set out in Annex III to this Regulation.

*Article 57*

For the purposes of establishing the list of gold coins referred to in Article 345 of Directive 2006/112/EC, ‘price’ and ‘open market value’ as referred to in point (2) of Article 344(1) of that Directive shall be the price and open market value on 1 April of each year. If 1 April does not fall on a day on which those values are fixed, the values of the next day on which they are fixed shall be used.