

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 2

***Special scheme for non-established taxable persons
supplying electronic services to non-taxable persons***

(Articles 357 to 369 of Directive 2006/112/EC)

Article 58

Where, in the course of a calendar quarter, a non-established taxable person using the special scheme for electronically supplied services provided for in Articles 357 to 369 of Directive 2006/112/EC meets at least one of the criteria for exclusion laid down in Article 363 of that Directive, the Member State of identification shall exclude that non-established taxable person from the special scheme. In such cases the non-established taxable person may subsequently be excluded from the special scheme at any time during that quarter.

In respect of services supplied electronically prior to exclusion but during the calendar quarter in which exclusion occurs, the non-established taxable person shall submit a VAT return for the entire quarter in accordance with Article 364 of Directive 2006/112/EC. The requirement to submit this return shall have no effect on the requirement, if any, to be identified for VAT purposes in a Member State under the normal rules.

Article 59

Any return period (calendar quarter) within the meaning of Article 364 of Directive 2006/112/EC shall be a separate return period.

Article 60

Once a VAT return has been submitted as provided for under Article 364 of Directive 2006/112/EC, any subsequent changes to the figures contained therein may be made only by means of an amendment to that return and not by an adjustment to a subsequent return.

Article 61

Amounts on VAT returns made under the special scheme for electronically supplied services provided for in Articles 357 to 369 of Directive 2006/112/EC shall not be rounded up or down to the nearest whole monetary unit. The exact amount of VAT shall be reported and remitted.

Article 62

A Member State of identification which receives a payment in excess of that resulting from the VAT return submitted for electronically supplied services under Article 364 of Directive 2006/112/EC shall reimburse the overpaid amount directly to the taxable person concerned.

Where the Member State of identification has received an amount pursuant to a VAT return subsequently found to be incorrect, and that Member State has already distributed that amount among the Member States of consumption, those Member States shall directly reimburse the overpayment to the non-established taxable person and inform the Member State of identification of the adjustment to be made.

Article 63

Amounts of VAT paid under Article 367 of Directive 2006/112/EC shall be specific to the VAT return submitted pursuant to Article 364 of that Directive. Any subsequent amendments to the amounts paid may be effected only by reference to that return and may not be allocated to another return, or adjusted on a subsequent return.