

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

[^{F1}SECTION 2

*Special schemes for non-established taxable persons supplying
telecommunications services, broadcasting services or electronic services
to non-taxable persons (Articles 358 to 369k of Directive 2006/112/EC)*

[^{F1}Subsection 4

Identification

Article 57d

When a taxable person informs the Member State of identification that he intends to make use of one of the special schemes, that special scheme shall apply as from the first day of the following calendar quarter.

However, where the first supply of services to be covered by that special scheme takes place before the date referred to in the first paragraph, the special scheme shall apply as from the date of that first supply, provided the taxable person informs the Member State of identification of the commencement of his activities to be covered by the scheme no later than the tenth day of the month following that first supply.

Article 57e

The Member State of identification shall identify the taxable person using the Union scheme by means of his VAT identification number as referred to in Articles 214 and 215 of Directive 2006/112/EC.

Article 57f

1 Where a taxable person using the Union scheme ceases to meet the conditions of the definition laid down in point (2) of the first paragraph of Article 369a of Directive 2006/112/EC, the Member State in which he has been identified shall cease to be the Member State of identification. Where that taxable person still fulfils the conditions for using that special scheme, he shall, to continue using that scheme, indicate as the new Member State of identification the Member State in which he has established his business or, if he has not established his business in the Community, a Member State where he has a fixed establishment.

2 Where the Member State of identification changes in accordance with paragraph 1, that change shall apply as from the date on which the taxable person ceases to have a business establishment or a fixed establishment in the Member State previously indicated as the Member State of identification.

Changes to legislation: There are currently no known outstanding effects for the Council
Implementing Regulation (EU) No 282/2011, Subsection 4. (See end of Document for details)

Article 57g

A taxable person using a special scheme may cease using that special scheme regardless of whether he continues to supply services which can be eligible for that special scheme. The taxable person shall inform the Member State of identification at least 15 days before the end of the calendar quarter prior to that in which he intends to cease using the scheme. Cessation shall be effective as of the first day of the next calendar quarter.

VAT obligations relating to supplies of telecommunications, broadcasting or electronic services arising after the date on which the cessation became effective shall be discharged directly with the tax authorities of the Member State of consumption concerned.

Where a taxable person ceases using a special scheme in accordance with the first paragraph, he shall be excluded from using that scheme in any Member State for two calendar quarters from the date of cessation.]

Changes to legislation:

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Subsection 4.