

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 5

Reporting obligations

Article 57h

1 A taxable person shall, no later than the tenth day of the next month, inform the Member State of identification by electronic means of:

- the cessation of his activities covered by a special scheme,
- any changes to his activities covered by a special scheme whereby he no longer meets the conditions necessary for using that special scheme, and
- any changes to the information previously provided to the Member State of identification.

2 Where the Member State of identification changes in accordance with Article 57f, the taxable person shall inform both relevant Member States of the change no later than the tenth day of the month following the change of establishment. He shall communicate to the new Member State of identification the registration details required when a taxable person makes use of a special scheme for the first time.]

Changes to legislation:

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Subsection 5.