

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 6

Exclusion

Article 58

Where at least one of the criteria for exclusion laid down in Article 363 or Article 369e of Directive 2006/112/EC applies to a taxable person using one of the special schemes, the Member State of identification shall exclude that taxable person from that scheme.

Only the Member State of identification can exclude a taxable person from using one of the special schemes.

The Member State of identification shall base its decision on exclusion on any information available, including information provided by any other Member State.

The exclusion shall be effective as from the first day of the calendar quarter following the day on which the decision on exclusion is sent by electronic means to the taxable person.

However where the exclusion is due to a change of place of business or fixed establishment, the exclusion shall be effective as from the date of that change.

Article 58a

A taxable person using a special scheme who has, for a period of eight consecutive calendar quarters, made no supplies of services covered by that scheme in any Member State of consumption, shall be assumed to have ceased his taxable activities within the meaning of point (b) of Article 363 or point (b) of Article 369e of Directive 2006/112/EC respectively. This cessation shall not preclude him from using a special scheme if he recommences his activities covered by either scheme.

Article 58b

1 Where a taxable person is excluded from one of the special schemes for persistent failure to comply with the rules relating to that scheme, that taxable person shall remain excluded from using either scheme in any Member State for eight calendar quarters following the calendar quarter during which the taxable person was excluded.

Changes to legislation: There are currently no known outstanding effects for the Council
Implementing Regulation (EU) No 282/2011, Subsection 6. (See end of Document for details)

2 A taxable person shall be regarded as having persistently failed to comply with the rules relating to one of the special schemes, within the meaning of point (d) of Article 363 or point (d) of Article 369e of Directive 2006/112/EC, in at least the following cases:

- a where reminders pursuant to Article 60a have been issued to him by the Member State of identification, for three immediately preceding calendar quarters and the VAT return has not been submitted for each and every one of these calendar quarters within 10 days after the reminder has been sent;
- b where reminders pursuant to Article 63a have been issued to him by the Member State of identification, for three immediately preceding calendar quarters and the full amount of VAT declared has not been paid by him for each and every one of these calendar quarters within 10 days after the reminder has been sent, except where the remaining unpaid amount is less than EUR 100 for each calendar quarter;
- c where following a request from the Member State of identification or the Member State of consumption and one month after a subsequent reminder by the Member State of identification, he has failed to make electronically available the records referred to in Articles 369 and 369k of Directive 2006/112/EC.

Article 58c

A taxable person who has been excluded from one of the special schemes shall discharge all VAT obligations relating to supplies of telecommunications, broadcasting or electronic services arising after the date on which the exclusion became effective directly with the tax authorities of the Member State of consumption concerned.]

Changes to legislation:

There are currently no known outstanding effects for the Council Implementing Regulation (EU) No 282/2011, Subsection 6.