

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)

This Regulation shall be binding in its entirety and directly applicable in all Member States.

**Changes to legislation:**

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