

Council Implementing Regulation (EU) 2017/2459 of 5 December 2017 amending  
Implementing Regulation (EU) No 282/2011 laying down implementing  
measures for Directive 2006/112/EC on the common system of value added tax

- Article 1     Article 24b of Implementing Regulation (EU) No 282/2011 is  
replaced...
- Article 2     This Regulation shall enter into force on the twentieth day...  
Signature

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**Changes to legislation:** There are currently no known outstanding effects for the Council Implementing Regulation (EU) 2017/2459. (See end of Document for details)

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- (1) [OJ L 347, 11.12.2006, p. 1.](#)
- (2) 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 ([OJ L 77, 23.3.2011, p. 1](#)).
- (3) Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods ([OJ L 348, 29.12.2017, p. 7](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the Council Implementing Regulation (EU) 2017/2459.