Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

TITLE XI

OBLIGATIONS OF TAXABLE PERSONS AND CERTAIN NON-TAXABLE PERSONS

CHAPTER 4

Accounting

Section 4

Right of access to invoices stored by electronic means in another Member State

[[F1]*Article 248a*

For control purposes, and as regards invoices in respect of supplies of goods or services supplied in their territory and invoices received by taxable persons established in their territory, Member States may, for certain taxable persons or certain cases, require translation into their official languages. Member States may, however, not impose a general requirement that invoices be translated.**]**

Textual Amendments

F1 Inserted by Council Directive 2010/45/EU of 13 July 2010 amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing.