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 249*

For control purposes, where a taxable person stores, by electronic means guaranteeing online access to the data concerned, invoices which he issues or receives, the competent authorities of the Member State in which he is established and, where the VAT is due in another Member State, the competent authorities of that Member State, shall have the right to access, download and use those invoices.**]**

Textual Amendments

F1 Substituted 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.