

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 3

Invoicing

Section 2

Concept of invoice

Article 219

Any document or message that amends and refers specifically and unambiguously to the initial invoice shall be treated as an invoice.