

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 5

[^{F1} Paper invoices and electronic invoices]

[^{F1} Article 237

By 31 December 2016 at the latest, the Commission shall present to the European Parliament and the Council an overall assessment report, based on an independent economic study, on the impact of the invoicing rules applicable from 1 January 2013 and notably on the extent to which they have effectively led to a decrease in administrative burdens for businesses, accompanied where necessary by an appropriate proposal to amend the relevant rules.]

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.](#)