

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 6

**Simplification measures**

*Article 239*

In cases where Member States make use of the option under point (b) of the first subparagraph of Article 272(1) of not allocating a VAT identification number to taxable persons who do not carry out any of the transactions referred to in Articles 20, 21, 22, 33, 36, 138 and 141, and where the supplier or the customer has not been allocated an identification number of that type, another number called the tax reference number, as defined by the Member States concerned, shall be entered on the invoice instead.