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

TITLE XI U.K.

OBLIGATIONS OF TAXABLE PERSONS AND CERTAIN NON-TAXABLE PERSONS

CHAPTER 3 U.K.

Invoicing

Section 6 U.K.

Simplification measures

Article 240 U.K.

Where the taxable person has been allocated a VAT identification number, the Member States exercising the option under point (b) of the first subparagraph of Article 272(1) may also require the invoice to show the following:

(1) in respect of the supply of services, as referred to in Articles 44, 47, 50, 53, 54 and 55, and the supply of goods, as referred to in Articles 138 and 141, the VAT identification number and the tax reference number of the supplier;

(2) in respect of other supplies of goods or services, only the tax reference number of the supplier or only the VAT identification number.