

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 2

General obligations

Article 242

Every taxable person shall keep accounts in sufficient detail for VAT to be applied and its application checked by the tax authorities.