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

TITLE VI

CHARGEABLE EVENT AND CHARGEABILITY OF VAT

CHAPTER 2

Supply of goods or services

[F1 Article 67

Where, in accordance with the conditions laid down in Article 138, goods dispatched or transported to a Member State other than that in which dispatch or transport of the goods begins are supplied VAT-exempt or where goods are transferred VAT-exempt to another Member State by a taxable person for the purposes of his business, VAT shall become chargeable on issue of the invoice, or on expiry of the time limit referred to in the first paragraph of Article 222 if no invoice has been issued by that time.

Article 64(1), the third subparagraph of Article 64(2) and Article 65 shall not apply with respect to the supplies and transfers of goods referred to in the first paragraph.**]**

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.