

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 2

Identification

Article 213

1 Every taxable person shall state when his activity as a taxable person commences, changes or ceases.

Member States shall allow, and may require, the statement to be made by electronic means, in accordance with conditions which they lay down.

2 Without prejudice to the first subparagraph of paragraph 1, every taxable person or non-taxable legal person who makes intra-Community acquisitions of goods which are not subject to VAT pursuant to Article 3(1) must state that he makes such acquisitions if the conditions, laid down in that provision, for not making such transactions subject to VAT cease to be fulfilled.

Article 214

1 Member States shall take the measures necessary to ensure that the following persons are identified by means of an individual number:

- a every taxable person, with the exception of those referred to in Article 9(2), who within their respective territory carries out supplies of goods or services in respect of which VAT is deductible, other than supplies of goods or services in respect of which VAT is payable solely by the customer or the person for whom the goods or services are intended, in accordance with Articles 194 to 197 and Article 199;
- b every taxable person, or non-taxable legal person, who makes intra-Community acquisitions of goods subject to VAT pursuant to Article 2(1)(b) and every taxable person, or non-taxable legal person, who exercises the option under Article 3(3) of making their intra-Community acquisitions subject to VAT;
- c every taxable person who, within their respective territory, makes intra-Community acquisitions of goods for the purposes of transactions which relate to the activities referred to in the second subparagraph of Article 9(1) and which are carried out outside that territory^[F1];
- ^[F2]d every taxable person who within their respective territory receives services for which he is liable to pay VAT pursuant to Article 196;
- e every taxable person, established within their respective territory, who supplies services within the territory of another Member State for which VAT is payable solely by the recipient pursuant to Article 196.]

2 Member States need not identify certain taxable persons who carry out transactions on an occasional basis, as referred to in Article 12.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

Textual Amendments

- F1** Substituted by [Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services.](#)
- F2** Inserted by [Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services.](#)

Article 215

Each individual VAT identification number shall have a prefix in accordance with ISO code 3166 — alpha 2 — by which the Member State of issue may be identified.

Nevertheless, Greece may use the prefix ‘EL’.

[^{F3}The prefix ‘XI’ shall be used for Northern Ireland.]

Textual Amendments

- F3** Inserted by [Council Directive \(EU\) 2020/1756 of 20 November 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland.](#)

Article 216

Member States shall take the measures necessary to ensure that their identification systems enable the taxable persons referred to in Article 214 to be identified and to ensure the correct application of the transitional arrangements for the taxation of intra-Community transactions, as referred to in Article 402.