

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 1

**Definition**

*Article 217*

For the purposes of this Chapter, ‘transmission or provision by electronic means’ shall mean transmission or provision to the addressee of data using electronic equipment for processing (including digital compression) and storage, and employing wire, radio, optical or other electromagnetic means.

Section 2

**Concept of invoice**

*Article 218*

For the purposes of this Directive, Member States shall accept documents or messages on paper or in electronic form as invoices if they meet the conditions laid down in this Chapter.

*Article 219*

Any document or message that amends and refers specifically and unambiguously to the initial invoice shall be treated as an invoice.

Section 3

**Issue of invoices**

*Article 220*

Every taxable person shall ensure that, in respect of the following, an invoice is issued, either by himself or by his customer or, in his name and on his behalf, by a third party:

- (1) supplies of goods or services which he has made to another taxable person or to a non-taxable legal person;

- (2) supplies of goods as referred to in Article 33;
- (3) supplies of goods carried out in accordance with the conditions specified in Article 138;
- (4) any payment on account made to him before one of the supplies of goods referred to in points (1), (2) and (3) was carried out;
- (5) any payment on account made to him by another taxable person or non-taxable legal person before the provision of services was completed.

#### *Article 221*

1 Member States may impose on taxable persons an obligation to issue an invoice in respect of supplies of goods or services made in their territory, other than those referred to in Article 220.

Member States may, in respect of the invoices referred to in the first subparagraph, impose fewer obligations than those laid down in Articles 226, 230, 233, 244 and 246.

2 Member States may release taxable persons from the obligation laid down in Article 220 to issue an invoice in respect of supplies of goods or services which they have made in their territory and which are exempt, with or without deductibility of the VAT paid at the preceding stage, pursuant to Articles 110 and 111, Article 125(1), Article 127, Article 128(1), Articles 132, 135, 136, 371, 375, 376 and 377, Article 378(2), Article 379(2) and Articles 380 to 390.

#### *Article 222*

Member States may impose time limits on taxable persons for the issue of invoices when supplying goods or services in their territory.

#### *Article 223*

In accordance with conditions to be laid down by the Member States in whose territory goods or services are supplied, a summary invoice may be drawn up for several separate supplies of goods or services.

#### *Article 224*

1 Invoices may be drawn up by the customer in respect of the supply to him, by a taxable person, of goods or services, if there is a prior agreement between the two parties and provided that a procedure exists for the acceptance of each invoice by the taxable person supplying the goods or services.

2 The Member States in whose territory the goods or services are supplied shall determine the terms and conditions of such prior agreements and of the acceptance procedures between the taxable person and the customer.

3 Member States may impose further conditions on taxable persons supplying goods or services in their territory concerning the issue of invoices by the customer. They may, in particular, require that such invoices be issued in the name and on behalf of the taxable person.

The conditions referred to in the first subparagraph must always be the same wherever the customer is established.

### Article 225

Member States may impose specific conditions on taxable persons supplying goods or services in their territory in cases where the third party, or the customer, who issues invoices is established in a country with which no legal instrument exists relating to mutual assistance similar in scope to that provided for in Directive 76/308/EEC and Regulation (EC) No 1798/2003.

## Section 4

### Content of invoices

#### Article 226

Without prejudice to the particular provisions laid down in this Directive, only the following details are required for VAT purposes on invoices issued pursuant to Articles 220 and 221:

- (1) the date of issue;
- (2) a sequential number, based on one or more series, which uniquely identifies the invoice;
- (3) the VAT identification number referred to in Article 214 under which the taxable person supplied the goods or services;
- (4) the customer's VAT identification number, as referred to in Article 214, under which the customer received a supply of goods or services in respect of which he is liable for payment of VAT, or received a supply of goods as referred to in Article 138;
- (5) the full name and address of the taxable person and of the customer;
- (6) the quantity and nature of the goods supplied or the extent and nature of the services rendered;
- (7) the date on which the supply of goods or services was made or completed or the date on which the payment on account referred to in points (4) and (5) of Article 220 was made, in so far as that date can be determined and differs from the date of issue of the invoice;
- (8) the taxable amount per rate or exemption, the unit price exclusive of VAT and any discounts or rebates if they are not included in the unit price;
- (9) the VAT rate applied;
- (10) the VAT amount payable, except where a special arrangement is applied under which, in accordance with this Directive, such a detail is excluded;
- (11) in the case of an exemption or where the customer is liable for payment of VAT, reference to the applicable provision of this Directive, or to the corresponding national provision, or any other reference indicating that the supply of goods or services is exempt or subject to the reverse charge procedure;
- (12) in the case of the supply of a new means of transport made in accordance with the conditions specified in Article 138(1) and (2)(a), the characteristics as identified in point (b) of Article 2(2);

- (13) where the margin scheme for travel agents is applied, reference to Article 306, or to the corresponding national provisions, or any other reference indicating that the margin scheme has been applied;
- (14) where one of the special arrangements applicable to second-hand goods, works of art, collectors' items and antiques is applied, reference to Articles 313, 326 or 333, or to the corresponding national provisions, or any other reference indicating that one of those arrangements has been applied;
- (15) where the person liable for payment of VAT is a tax representative for the purposes of Article 204, the VAT identification number, referred to in Article 214, of that tax representative, together with his full name and address.

*Article 227*

Member States may require taxable persons established in their territory and supplying goods or services there to indicate the VAT identification number, referred to in Article 214, of the customer in cases other than those referred to in point (4) of Article 226.

*Article 228*

Member States in whose territory goods or services are supplied may allow some of the compulsory details to be omitted from documents or messages treated as invoices pursuant to Article 219.

*Article 229*

Member States shall not require invoices to be signed.

*Article 230*

The amounts which appear on the invoice may be expressed in any currency, provided that the amount of VAT payable is expressed in the national currency of the Member State in which the supply of goods or services takes place, using the conversion mechanism laid down in Article 91.

*Article 231*

For control purposes, Member States may require invoices in respect of supplies of goods or services in their territory and invoices received by taxable persons established in their territory to be translated into their national languages.

Section 5

**Sending invoices by electronic means**

*Article 232*

Invoices issued pursuant to Section 2 may be sent on paper or, subject to acceptance by the recipient, they may be sent or made available by electronic means.

*Article 233*

1 Invoices sent or made available by electronic means shall be accepted by Member States provided that the authenticity of the origin and the integrity of their content are guaranteed by one of the following methods:

- a by means of an advanced electronic signature within the meaning of point (2) of Article 2 of Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures<sup>(1)</sup>;
- b by means of electronic data interchange (EDI), as defined in Article 2 of Commission Recommendation 1994/820/EC of 19 October 1994 relating to the legal aspects of electronic data interchange<sup>(2)</sup>, if the agreement relating to the exchange provides for the use of procedures guaranteeing the authenticity of the origin and integrity of the data.

Invoices may, however, be sent or made available by other electronic means, subject to acceptance by the Member States concerned.

2 For the purposes of point (a) of the first subparagraph of paragraph 1, Member States may also ask for the advanced electronic signature to be based on a qualified certificate and created by a secure-signature-creation device, within the meaning of points (6) and (10) of Article 2 of Directive 1999/93/EC.

3 For the purposes of point (b) of the first subparagraph of paragraph 1, Member States may also, subject to conditions which they lay down, require that an additional summary document on paper be sent.

#### *Article 234*

Member States may not impose on taxable persons supplying goods or services in their territory any other obligations or formalities relating to the sending or making available of invoices by electronic means.

#### *Article 235*

Member States may lay down specific conditions for invoices issued by electronic means in respect of goods or services supplied in their territory from a country with which no legal instrument exists relating to mutual assistance similar in scope to that provided for in Directive 76/308/EEC and Regulation (EC) No 1798/2003.

#### *Article 236*

Where batches containing several invoices are sent or made available to the same recipient by electronic means, the details common to the individual invoices may be mentioned only once if, for each invoice, all the information is accessible.

#### *Article 237*

The Commission shall present, at the latest on 31 December 2008, a report and, if appropriate, a proposal amending the conditions applicable to electronic invoicing in order to take account of future technological developments in that field.

### Section 6

#### **Simplification measures**

#### *Article 238*

1 After consulting the VAT Committee, Member States may, in accordance with conditions which they may lay down, provide that in the following cases some of the information required under Article 226 and 230, subject to options taken up by Member States under Articles 227, 228 and 231, need not be entered on invoices in respect of supplies of goods or services in their territory:

- a where the amount of the invoice is minor;
  - b where commercial or administrative practice in the business sector concerned or the technical conditions under which the invoices are issued make it difficult to comply with all the obligations referred to in Articles 226 and 230.
- 2 Invoices must, in any event, contain the following information:
- a the date of issue;
  - b identification of the taxable person;
  - c identification of the type of goods or services supplied;
  - d the VAT amount payable or the information needed to calculate it.
- 3 The simplified arrangements provided for in paragraph 1 may not be applied to the transactions referred to in Articles 20, 21, 22, 33, 36, 138 and 141.

*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.

*Article 240*

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.

- (1) OJ L 13, 19.1.2000, p. 12.
- (2) OJ L 338, 28.12.1994, p. 98.