

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 5

*[<sup>F1</sup>Paper invoices and electronic invoices]*

<sup>F1</sup>Article 234

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**Textual Amendments**

- F1** Deleted 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.