

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 3

**Intra-Community acquisition of goods**

*[<sup>F1</sup>Article 69*

In the case of the intra-Community acquisition of goods, 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.]

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**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.