

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

Article 68

The chargeable event shall occur when the intra-Community acquisition of goods is made.

The intra-Community acquisition of goods shall be regarded as being made when the supply of similar goods is regarded as being effected within the territory of the relevant Member State.

[^{F1}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.]

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.](#)