

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 3

Issue of invoices

[^{F1}Article 220a

1 Member States shall allow taxable persons to issue a simplified invoice in any of the following cases:

- a where the amount of the invoice is not higher than EUR 100 or the equivalent in national currency;
- b where the invoice issued is a document or message treated as an invoice pursuant to Article 219.

2 Member States shall not allow taxable persons to issue a simplified invoice where invoices are required to be issued pursuant to points (2) and (3) of Article 220(1) or where the taxable supply of goods or services is carried out by a taxable person who is not established in the Member State in which the VAT is due, or whose establishment in that Member State does not intervene in the supply within the meaning of Article 192a, and the person liable for the payment of VAT is the person to whom the goods or services are supplied.]

Textual Amendments

- F1** Inserted 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.](#)