

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 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;
- (7a) [^{F1}where the VAT becomes chargeable at the time when the payment is received in accordance with Article 66(b) and the right of deduction arises at the time the deductible tax becomes chargeable, the mention 'Cash accounting';]
- (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;

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- (10) the VAT amount payable, except where a special arrangement is applied under which, in accordance with this Directive, such a detail is excluded;
- (10a) [^{F1}where the customer receiving a supply issues the invoice instead of the supplier, the mention ‘Self-billing’;]
- (11) [^{F2}in the case of an exemption, 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;]
- (11a) [^{F1}where the customer is liable for the payment of the VAT, the mention ‘Reverse charge’;]
- (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) [^{F2}where the margin scheme for travel agents is applied, the mention ‘Margin scheme — Travel agents’;]
- (14) where one of the special arrangements applicable to second-hand goods, works of art, collectors’ items and antiques is applied, the mention ‘Margin scheme — Second-hand goods’; ‘Margin scheme — Works of art’ or ‘Margin scheme — Collector’s items and antiques’ respectively;]
- (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.

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.](#)
- F2** 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.](#)