

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 2

Supply of goods or services

Article 67

1 Where, in accordance with the conditions laid down in Article 138, goods dispatched or transported to a Member State other than that in which dispatch or transport of the goods begins are supplied VAT-exempt or where goods are transferred VAT-exempt to another Member State by a taxable person for the purposes of his business, VAT shall become chargeable on the 15th day of the month following that in which the chargeable event occurs.

2 By way of derogation from paragraph 1, VAT shall become chargeable on issue of the invoice provided for in Article 220, if that invoice is issued before the 15th day of the month following that in which the chargeable event occurs.