

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.

Article 69

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