

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 6

Simplification measures

Article 238

1 After consulting the VAT Committee, Member States may, in accordance with conditions which they may lay down, provide that in the following cases some of the information required under Article 226 and 230, subject to options taken up by Member States under Articles 227, 228 and 231, need not be entered on invoices in respect of supplies of goods or services in their territory:

- a where the amount of the invoice is minor;
- b where commercial or administrative practice in the business sector concerned or the technical conditions under which the invoices are issued make it difficult to comply with all the obligations referred to in Articles 226 and 230.

2 Invoices must, in any event, contain the following information:

- a the date of issue;
- b identification of the taxable person;
- c identification of the type of goods or services supplied;
- d the VAT amount payable or the information needed to calculate it.

3 The simplified arrangements provided for in paragraph 1 may not be applied to the transactions referred to in Articles 20, 21, 22, 33, 36, 138 and 141.

Article 239

In cases where Member States make use of the option under point (b) of the first subparagraph of Article 272(1) of not allocating a VAT identification number to taxable persons who do not carry out any of the transactions referred to in Articles 20, 21, 22, 33, 36, 138 and 141, and where the supplier or the customer has not been allocated an identification number of that type, another number called the tax reference number, as defined by the Member States concerned, shall be entered on the invoice instead.

Article 240

Where the taxable person has been allocated a VAT identification number, the Member States exercising the option under point (b) of the first subparagraph of Article 272(1) may also require the invoice to show the following:

- (1) in respect of the supply of services, as referred to in Articles 44, 47, 50, 53, 54 and 55, and the supply of goods, as referred to in Articles 138 and 141, the VAT identification number and the tax reference number of the supplier;
- (2) in respect of other supplies of goods or services, only the tax reference number of the supplier or only the VAT identification number.