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 4

Accounting

Section 1

Definition

Article 241

For the purposes of this Chapter, 'storage of an invoice by electronic means' shall mean storage of data using electronic equipment for processing (including digital compression) and storage, and employing wire, radio, optical or other electromagnetic means.

Section 2

General obligations

Article 242

Every taxable person shall keep accounts in sufficient detail for VAT to be applied and its application checked by the tax authorities.

[*F1*Article 243

1   Every taxable person shall keep a register of the goods dispatched or transported by him, or on his behalf, to a destination outside the territory of the Member State of departure but within the Community for the purposes of transactions consisting in valuations of those goods or work on them or their temporary use as referred to in points (f), (g) and (h) of Article 17(2).

2   Every taxable person shall keep accounts in sufficient detail to enable the identification of goods dispatched to him from another Member State, by or on behalf of a taxable person identified for VAT purposes in that other Member State, and used for services consisting in valuations of those goods or work on those goods.]

Textual Amendments

F1   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.

Section 3

Specific obligations relating to the storage of all invoices

Article 244

Every taxable person shall ensure that copies of the invoices issued by himself, or by his customer or, in his name and on his behalf, by a third party, and all the invoices which he has received, are stored.

Article 245

1   For the purposes of this Directive, the taxable person may decide the place of storage of all invoices provided that he makes the invoices or information stored in accordance with Article 244 available to the competent authorities without undue delay whenever they so request.

2   Member States may require taxable persons established in their territory to notify them of the place of storage, if it is outside their territory.

Member States may also require taxable persons established in their territory to store within that territory invoices issued by themselves or by their customers or, in their name and on their behalf, by a third party, as well as all the invoices that they have received, when the storage is not by electronic means guaranteeing full on-line access to the data concerned.

F2Article 246

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Textual Amendments

F2   Deleted 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.

Article 247

1   Each Member State shall determine the period throughout which taxable persons must ensure the storage of invoices relating to the supply of goods or services in its territory and invoices received by taxable persons established in its territory.

[F12   In order to ensure that the requirements laid down in Article 233 are met, the Member State referred to in paragraph 1 may require that invoices be stored in the original form in which they were sent or made available, whether paper or electronic. Additionally, in the case of invoices stored by electronic means, the Member State may require that the data guaranteeing the authenticity of the origin of the invoices and the integrity of their content, as provided for in Article 233, also be stored by electronic means.

3   The Member State referred to in paragraph 1 may lay down specific conditions prohibiting or restricting the storage of invoices in a country with which no legal instrument exists relating to mutual assistance similar in scope to that provided for in Directive 2010/24/EU and Regulation (EC) No 1798/2003 or to the right referred to in Article 249 to access by electronic means, to download and to use.]

Article 248

Member States may, subject to conditions which they lay down, require the storage of invoices received by non-taxable persons.

Section 4

Right of access to invoices stored by electronic means in another Member State

[^{F3}*Article 248a*

For control purposes, and as regards invoices in respect of supplies of goods or services supplied in their territory and invoices received by taxable persons established in their territory, Member States may, for certain taxable persons or certain cases, require translation into their official languages. Member States may, however, not impose a general requirement that invoices be translated.]

[^{F1}*Article 249*

For control purposes, where a taxable person stores, by electronic means guaranteeing online access to the data concerned, invoices which he issues or receives, the competent authorities of the Member State in which he is established and, where the VAT is due in another Member State, the competent authorities of that Member State, shall have the right to access, download and use those invoices.]