

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.