

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

[^{F1} After consulting the VAT Committee, Member States may, in accordance with conditions which they may lay down, provide that in the following cases only the information required pursuant to Article 226b shall be entered on invoices in respect of supplies of goods or services:

- a where the amount of the invoice is higher than EUR 100 but not higher than EUR 400, or the equivalent in national currency;
- b where commercial or administrative practice in the business sector concerned or the technical conditions under which the invoices are issued make it particularly difficult to comply with all the obligations referred to in Article 226 or 230.]

^{F2}

[^{F13} The simplified arrangements provided for in paragraph 1 shall not be applied where invoices are required to be issued pursuant to points (2) and (3) of Article 220(1) or where the taxable supply of goods or services is carried out by a taxable person who is not established in the Member State in which the VAT is due or whose establishment in that Member State does not intervene in the supply within the meaning of Article 192a and the person liable for the payment of VAT is the person to whom the goods or services are supplied.]

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.](#)
- 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 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,

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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.