

Annex 1

Selection of draft recommendations from the Invoicing Study

1. Provisions in case countries with which no legal instrument relating to mutual assistance exists are involved should be abolished as these are not really needed by the large majority of the national authorities for control purposes.
2. The requirement to issue an invoice for supplies as referred to in article 33 of Directive 2006/112/EC should be abolished, as, on the one hand, there is no need for an invoice to control the correct and timely payment of VAT due and, on the other hand, VAT is not deductible.
3. The option allowing Member States to require issuing an invoice to private individuals should be abolished for the same reasons.
4. A harmonised time limit for issuing invoices should be implemented, more specifically, we recommend imposing the requirement to issue invoices no later than the 15th day of the month following the month in which the taxable event took place.
5. The option currently provided for in article 223 of Directive 2006/112/EC allowing Member States to impose specific conditions in case of a summary invoice should be abolished, and the general rules with respect to “single invoices” should be applicable.
7. The requirement to have a prior agreement in case of self-billing should be abolished as it is not a key element for control purposes.
8. The acceptance procedure in case of self-billing should only be implicit or silent as national authorities have other means to control the correct payment and deduction of VAT.
9. In order to inform the national authorities and the supplier that a self-bill invoice has been issued, the word “self-bill” should be clearly stated and two boxes could be added on the VAT return “ I received self-bills from my customers” or “ I issued self-bills to my suppliers” to be ticked by the taxpayer as appropriate..
10. A clear definition of “sequential numbering” should be provided in order to avoid different interpretations. All other requirements mentioned in article 226 of Directive 2006/112/EC should not be changed.
11. Abolish the option to require for paper invoices to be stored in the Member State as the principle providing access “without undue delay” is already included and resolves the national authorities’ concern.
12. The option provided to Member States not to allow converting paper invoices into electronically archived invoices should be abolished.
13. A harmonised storage period for invoices, i.e. 7 years as from 1 January following the year in which the taxable event took place, should be imposed (except for capital goods subject to a longer revision period).

14. In case it is not possible to eliminate all national options for invoicing:

a) the rules of the country where the supplier is established should prevail; with the exception of self-billing where the rules of the country of establishment of the customer (issuing the self-bills) should prevail;

b) if a supplier or for self-billing the customer is not established in one of the EU Member States he has to comply with the rules of the Member States that has granted him a VAT identification number under which he makes his supply of goods or services or issues the self-bills.

15. In case it is not possible to eliminate all national options for archiving:

a) the rules of the country where the supplier or the customer is established should prevail for their respective archiving obligations;

b) if a supplier or a customer is not established in one of the Member States he has to comply with the rules of the Member States that has granted him a VAT identification number under which he makes his supply of goods or services.