

**A Study on the Invoicing Directive (2001/115/EC) now
incorporated into the VAT Directive (2006/112/EC)**

Tender no. TAXUD/2007/AO-009

“Final Report”

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PREFACE

This document contains the final report in the framework of the study on the Invoicing Directive (2001/115/EC) now incorporated into the VAT Directive (2006/112/EC), as applicable on 1 January 2008.

Article 237 of the VAT Directive requires that “the Commission shall present, at the latest on 31 December 2008, a report and, if appropriate, a proposal amending the conditions applicable to electronic invoicing in order to take account of future technological developments in that field.”

This study should give the European Commission an objective analysis of the current situation and the needs of all stakeholders. Thus, the study may form a strong foundation for the European Commission on which to base its forthcoming report and potential proposal for changes to the VAT Directive in order to reduce burdens on businesses and to encourage the use of electronic invoicing.

The overall objective of this study and the resulting report was to review whether, for the four principal areas of invoicing, improvements can be made to the legislation in order to further harmonise and modernise those rules so as to reduce the burdens on business and stimulate the use of electronic invoicing. According to the call for tender, the four principal invoicing areas are:

- the requirement to issue an invoice, including self-billing and outsourcing (articles 220 to 225 of the VAT Directive);
- the content of an invoice (articles 226 to 231 and article 238 of the VAT Directive);
- electronic invoicing (articles 232 to 236 of the VAT Directive);
- the storage (archiving) of invoices (articles 244 to 249 of the VAT Directive).

Besides the four main invoicing areas, the study has also considered other parts of the VAT Directive that interact with the invoicing requirements and could possibly create problems or ambiguities.

In order to meet its objectives, the study was conducted in 3 main phases. As an appendix, the complete reports related to the 3 phases of the study.

Phase 1: Information gathering

First, information was gathered on the national legislation of the 27 Member States of the European Union regarding invoicing (both VAT and other legislation that impact invoicing rules). In this respect, a mapping tool was developed and provided to the European Commission.

Second, a survey was conducted on the business use of e-invoicing and e-archiving within the EU¹. The main findings of this survey can be summarised as follows:

- the electronic exchange of invoices with customers has significantly increased as compared to 2005;
- the majority of the businesses that exchange invoices electronically use EDI or “other means” as the method of transmission. This is remarkable since “other means” have not been implemented in each Member State as a VAT compliant solution;
- the electronic exchange of invoices is mainly used in domestic situations;
- more than half of the companies that exchange invoices electronically still exchange paper invoices in parallel;
- “increased efficiency” and “cost reduction” are seen as the main benefits of electronic invoicing;
- readiness and compatibility of customers and suppliers” together with “regulation/legislation/dealing with tax authorities” are seen as the most important barriers to the success of electronic invoicing.

Based on the above findings it is clear that there is great potential for e-invoicing. However, the current VAT rules are still seen as one of the hurdles with respect to the take-up of e-invoicing.

Businesses still tend to exchange paper invoices in parallel since practice shows that there is uncertainty that the method of transmission is in line with the VAT legislation. Therefore, clearly, the full potential of the e-invoicing benefits are not maximised for businesses (especially cost reduction).

¹ In the period between 23 January 2008 and 15 February 2008 PricewaterhouseCoopers interviewed 121 European Senior Executives on a range of issues relating to e-invoicing and e-archiving. 22% of the participants in the survey qualify as Small and Medium sized Enterprises (SME), 78% qualify as large companies.
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Phase 2: Evaluation of the legislation

Based on the input received from various businesses, we have analysed the difficulties businesses face in meeting the various invoicing obligations and provisions in the four main areas of invoicing in the scope of this study.

In this respect, we analysed the results from the PricewaterhouseCoopers survey done on the take-up of e-invoicing by business and related difficulties, and the feedback gathered from attendees at the International Billing Conference held in Brussels on 28 February 2008.

Based on the input received, the burden for businesses was classified as “high”, “medium” or “low” for each provision in both local and cross-border situations. For the purposes of this report, cross-border situations are to be considered as transactions taking place in a Member State other than the Member State of establishment of the taxable person. As a methodology, we established the most frequent business response to determine the high / medium / low classification for each provision. If differences were insufficiently large, we provided more details.

Furthermore, the results of this analysis were also benchmarked with input received from a number of trade bodies and organisations, representing a wide number of businesses.

Based on this analysis, we can conclude that the different options provided in the VAT Directive cause the biggest burden, especially in cross-border situations since this means that businesses might have to comply with different requirements for the same transaction. Furthermore, in those circumstances, it is not always straightforward for businesses to determine which Member State’s legislation applies.

Finally, on the basis of a questionnaire we provided to the national authorities we collected data from them. The purpose of collecting this data was to determine the desirability to national authorities of having certain invoicing and archiving provisions in place to guarantee effective controls. This questionnaire was based on the results from mapping the invoicing legislation in the 27 Member States as done in the First Phase of this study. The possible responses to the questions on whether certain obligations should be imposed as a control measure were: “essential”, “desirable” and “not really needed”. As a methodology, we established the most frequent response by the national authorities to classify each provision as essential / desirable / not really needed

It is important to note that the national authorities have indicated that the specific provisions in the scope of this study were either “essential” or “not really needed” from a control perspective. The national authorities did not indicate that any of the provisions in the scope of the study were “desirable” from a control viewpoint.

In general, national authorities consider most of the (mandatory and optional) provisions as essential for control purposes since these provisions allow them to audit the correctness of the VAT paid and deducted by businesses.

Phase 3: Recommendations for a more harmonised, simplified and modernised set of invoicing requirements

Based on the information gathered in the First Phase of this study and the analysis done in the Second Phase, we have formulated our recommendations with respect to the four main areas of invoicing in the scope of this study.

As required in the tender, our recommendations are aimed at reducing burdens on business and improving the take-up of electronic invoicing solutions whilst keeping in mind national authorities' ability to exercise their control functions.

The recommendations take into account the needs of the various stakeholders and the potential of the latest technological developments, especially for e-invoicing and e-archiving.

If the national authorities indicate that a specific provision is "not needed" from a control perspective, our recommendation is to withdraw this provision. If the national authorities indicate that a specific provision is "essential" from a control viewpoint and businesses indicate that the provision only causes a low to medium burden for them we recommend maintaining the provision.

Finally, if the national authorities indicate that a specific provision is "essential" from a control viewpoint and businesses indicate that the provision causes a medium to high burden for them we have evaluated these burdens in depth and have compared the reasons put forward by businesses with those put forward by national authorities and base our recommendation on that analysis.

This report provides general guidance only and has been produced with the support of PricewaterhouseCoopers' e-invoicing and e-archiving network. It does not constitute professional advice. You should not act upon the information contained in this report without obtaining specific professional advice. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained in this review, and, to the extent permitted by law, PricewaterhouseCoopers LLP², its members, employees and agents accept no liability, and disclaim all responsibility, for the consequence of you or anyone else acting, or refraining to act, in reliance on the information contained in this review or for any decision based on it.

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² PricewaterhouseCoopers refers to the network of member firms of PricewaterhouseCoopers International Limited each of which is a separate and independent legal entity.

1 Provisions related to issuing an invoice

1.1 Article 220 and article 221 – Obligation to issue an invoice and relevant options

Evaluation

1 The requirement to issue an invoice for supplies as referred to in article 33 of the VAT Directive (distance sales) on the one hand causes a medium to high burden to businesses in general and, on the other hand is regarded as essential for control purposes by national authorities since it allows them to react to changing business patterns quickly and better control the correct application of their local VAT legislation.

Recommendation

2 We recommend abolishing the requirement to issue an invoice for supplies as referred to in article 33 of the VAT Directive (distance sales) as, on the one hand, there is no need for an invoice since the VAT is not deductible and, on the other hand, the national authorities have other means to verify the correct and timely payment of VAT due (by means of VAT accounts, bank statements, payment details, stock movements, transport documents, delivery addresses, etc.).

3 For the same reasons, we also recommend that Member States should not be allowed to require issuance of an invoice to private individuals in other circumstances.

1.2 Article 222 – Time limits

Evaluation

4 The option for Member States to impose a time limit on taxable persons for issuing invoices when supplying goods or services in their territory is a key element for the national authorities to verify the timely and correct application of the legislation.

5 Businesses argue that time limits that are too short and a diversity of time limits applicable in the various Member States cause a medium to high burden.

Recommendation

6 We recommend imposing one time limit that should be applicable in all Member States. As is already the case in a number of Member States and in line with the rules for intra-Community acquisition, we recommend requiring that invoices be issued no later than the 15th day of the month following that in which the taxable event takes place. In other words, businesses can issue their invoices whenever they want, but no later than that date.

1.3 Article 223 – Summary invoice

Evaluation

7 The option for businesses to draw up a summary invoice for a number of separate supplies of goods or services is welcomed as a principle by both businesses and national authorities in all Member States since it reduces the administrative costs and thus makes invoicing easier for taxable persons.

8 Nevertheless, the specific requirements for a summary invoice differ from the invoice details required for VAT purposes as referred to in articles 226 to 231 of the VAT Directive and further vary depending on the Member State. This causes a high burden as ERP-systems need to be tailored.

Recommendation

9 In this respect and keeping in mind the common view of businesses and national authorities, we recommend treating a summary invoice in the same way as a “single invoice” (i.e. one invoice per transaction).

10 We recommend changing article 223 of the VAT Directive in such a way that a summary invoice only has to comply with the provisions of articles 226 to 231 of the VAT Directive and that it has to be issued within the recommended time limit, as stated in article 222 of the VAT Directive.

1.4 Article 224 and article 225 – Self-billing

Evaluation

11 Compared to “ordinary invoicing by the supplier”, the provisions relating to self-billing entail additional formalities. The two requirements mentioned in article 224(1) of the VAT Directive, namely the existence of a prior agreement between the two parties and the existence of a procedure for the acceptance of each invoice by the taxable person supplying the goods or services, create additional burdens for businesses compared to “ordinary invoicing by the supplier”.

12 Furthermore, the fact that each Member State has the freedom to implement the practical details with regard to these requirements causes “disharmonisation” of the current legislation applicable in the various Member States, and is the main cause of the aforementioned burden.

13 The position of the national authorities towards the acceptance of each self-bill by the supplier varies. The basic concern of the national authorities with respect to self-billing is the fact that businesses create their own right to deduct input VAT. In this respect, national authorities should be aware that self-bills are being used. Once they are informed, they can verify the correctness of the self-bill on the basis of other information in the VAT bookkeeping, such as by matching payments, orders and deliveries. Even in cases where the supplier does not react to an incorrect self-bill, the national authorities have sufficient measures to penalise the parties involved.

14 In this respect, a prior agreement is not generally seen as a key element for control purposes. National authorities' treatment of the second requirement (the acceptance of each self-bill by the supplier) varies, and causes the highest burden.

15 We believe that tacit approval, meaning a lack of any reaction or protest from the supplier within a reasonable period of time, should be sufficient. Tacit approval is in line with current business practices for "ordinary invoicing" and commercial law.

16 Finally, article 225 of the VAT Directive imposes specific conditions on taxable persons in case of self-billing where the customer, who thus issues the invoices, is established in a country with which no legal instrument exists as regards mutual assistance. Based on the input received from national authorities and businesses, this requirement does not have any added value for the vast majority of national authorities and imposes an additional cost on businesses.

Recommendation

17 In order for the national authorities to learn of the self-billing procedure, we recommend requiring the parties to clearly indicate on the document that it is a self-bill, by stating "self-bill invoice" and reporting it in a separate box in the VAT return. Additionally, we also recommend to abolish the existence of a prior agreement as this is not seen as essential for the national authorities.

18 We recommend abolishing article 225 of the VAT Directive in case of self-billing.

1.5 Article 220 and article 225 – Outsourcing

Evaluation

19 The only burden businesses seem to face with respect to outsourcing is the option for Member States to impose specific conditions on taxable persons supplying goods or services in their territory where a third party issuing the invoices is established in a country with which no legal instrument exists as regards mutual assistance. From a national authority viewpoint this article is not really needed for control purposes.

Recommendation

20 We recommend abolishing article 225 of the VAT Directive in the case of outsourcing as this requirement does not have any added value for the vast majority of national authorities and imposes an additional cost on businesses.

1.6 Rules applicable to cross-border supplies

Evaluation

21 Based on the analysis of the implementation of the VAT Directive in the different Member States and the input from businesses, it is clear that in some cases there might arise problems in determining which Member State's rules are applicable, especially in cross-border situations.

Recommendation

22 In order to avoid this issue, for the invoicing obligation, we recommend standardising the invoicing obligations across the EU to the maximum extent possible, rendering this issue redundant.

23 If it is not possible to eliminate all national options, the rules of the Member State where the supplier has its establishment from where the supply is made should prevail – with the exception of self-billing, where the rules of the Member State of establishment of the customer (issuing the self-bills) should prevail.

24 Where a supplier or in case of self-billing the customer is not established in one of the Member States, the supplier or the customer should have to comply with the rules of the Member States that issued him with the VAT identification number under which he supplies his goods or services or issues self-bills.

2 Content of an invoice

2.1 Article 226 up to article 229 – General invoicing requirements

Evaluation

25 Given the fact that businesses face little (or no) problems with the content of an invoice, and the fact that all requirements in this respect are considered by the national authorities to be essential for control purposes, no substantial changes are recommended.

26 Nevertheless, the requirement for “sequential numbering” causes a medium burden for business.

Recommendation

27 We recommend to provide a clarification as to “sequential numbering”, to come to a single interpretation in the various Member States. In this respect, we believe the taxable person should have the choice to either use one sequential number range for all transactions by one taxable person, either a separate sequential numbering range for each VAT identification number issued to that taxable person or to use a numbering range per business unit or category of transactions.

2.2 Article 230 – Invoice amounts

Evaluation

28 The provision that the amount of VAT to be paid must be converted into the national currency and is to be mentioned on the invoice, creates a high burden for businesses confronted with foreign currencies, due to globalisation of the economy.

29 National authorities consider this provision to be essential for control purposes. On the one hand, it allows them to verify immediately that the correct VAT amount has been reported in the VAT bookkeeping on the basis of the invoice. On the other hand, it ensures that the deductible VAT equals the VAT due. However, it does not guarantee that the correct exchange rate has been used and hence that the correct VAT due has been paid.

30 We understand the authorities’ concern is that, were the VAT not to be stated in local currency, the deductible VAT may exceed the VAT due depending on the exchange rate used by the parties involved.

Recommendation

31 We recommend changing article 230 of the VAT Directive, in such a way that the aforementioned amount can be stated in any currency on the invoice provided both parties apply the same exchange rate in accordance with article 91 of the VAT Directive. As the current article 91 of the VAT Directive leaves the Member States a high level of flexibility, which makes it very difficult to verify that parties used the same exchange rate, we also recommend that article 91 of the VAT Directive should be changed and that it should refer to the exchange rate applicable on the date on which the taxable event takes place.

2.3 Article 231 – Language of the invoice

Evaluation

32 The provision of article 231 of the VAT Directive is considered to be a major burden for businesses. The reason for this is that it is not known to what extent the national authorities will invoke this provision when performing audits. Hence, given the general means of control available to national authorities when performing a VAT audit, we are of the opinion that a specific provision with respect to the language on the invoice is redundant. This is because the national authorities have a broad spectrum for asking clarifications should a transaction be unclear solely on the basis of the invoice.

33 Finally, it is also remarkable that only a small minority of the Member States have implemented the provision.

Recommendation

34 We recommend abolishing article 231 of the VAT Directive.

3 Electronic invoicing

3.1 Article 232 – Invoices sent on paper or electronically

Evaluation

35 Where invoices are sent electronically, the recipient needs to agree to receive them. This requirement means that electronic invoicing is subject to an additional formality compared to paper invoicing and causes an additional burden for businesses.

36 However, according to national authorities, this requirement is essential for control purposes. It is stated that such agreement is useful for being aware of the invoicing method (e-invoicing) used and knowing the rights and obligations of both taxable persons.

37 In our opinion, this requirement adds little or no value in terms of national authorities' abilities to verify correct application of the legislation. From a business viewpoint, it is clear that there will be a form of acceptance by the customer anyway. Prior to starting an e-invoicing project, parties will agree on the practical details with respect to the exchange of e-invoices.

Recommendation

38 We recommend to abolish the requirement, as mentioned in article 232 of the VAT Directive, for prior acceptance by the customer before invoices can be issued electronically.

3.2 Article 233 and article 234 – Invoices sent by electronic means

Evaluation

39 Implementation of the three methods (EDI, advanced electronic signatures and other means) has not been consistent throughout the various Member States, and this has created a high burden for businesses. Additionally, each Member State has its own standards and its own view on how data integrity and authenticity have to be guaranteed. Therefore, many businesses still issue in parallel paper invoices.

40 The provision requiring an electronic invoice to be signed is a burden for businesses. Additionally, in some Member States, the advanced electronic signature requires to be based on a qualified certificate and be created by a secure-signature-creation device.

41 The different rules on EDI in the Member States dissuade certain businesses from using EDI. Legislative weakness may keep businesses from using tools that might be preferred from a practical viewpoint and might make doing business easier.

42 Businesses perceive that the requirement to issue a paper summary document is not in line with the objective of electronic invoicing, entails additional expense and more complexity and is not required by national authorities where the system itself offers sufficient guarantees.

43 Businesses feel that in cross-border situations, it is not always clear which Member State is competent to apply the rules.

44 National authorities consider the principles of authenticity of origin and integrity of content as essential for control purposes in order to verify the correct VAT treatment of the transaction, the calculation of the VAT due, and deduction of the input VAT. However, it is also admitted by national authorities that the different methods put forward in the VAT Directive cause a lot of problems in practice, in both local and cross-border situations.

45 According to national authorities, in order to establish the authenticity and integrity of an electronic invoice, they expect taxable persons to be able, inter alia, to demonstrate that there is control over the completeness and accuracy of the invoice data, the timeliness of processing, prevention or detection of possible corruption of data during transmission and prevention of duplication of processing. National authorities' interests lie in having certainty that the correct amount of VAT due has been paid and the correct amount of VAT has been deducted, if applicable.

46 Finally, since article 233 of the VAT Directive relates to non-technical VAT aspects, practice has shown that verifying the requirements put forward in this article is very difficult for VAT specialists, both within businesses and within national authorities. We are of the opinion that it is far easier for national authorities to verify the correctness of the VAT treatment of a transaction on the basis of the audit trail of invoices and payments. If the invoice and the payment correspond to one another, the only task remaining for the national authorities is to check whether the VAT has been calculated correctly rather than verify the principles of authenticity and integrity as mentioned in article 233 of the VAT Directive. We are of the opinion that this is of greater importance than validating whether an invoice has been sent electronically in a pre-defined way.

Recommendation

47 We recommend abolishing article 233 of the VAT Directive which requires to guarantee the authenticity of origin and the integrity of content in the case of e-invoicing by means of a pre-defined technology solutions. These principles hardly, if at all, constitute a control measure for the national authorities with respect to the correctness of the VAT charged or deducted.

48 This approach will solve the issue regarding the question as to the rules of which Member State have to be applied, as specific Member State rules would no longer be in place.

3.3 Article 235 – Specific requirements for third countries

Evaluation

49 The option for Member States to lay down specific requirements for invoices issued by electronic means in respect of goods or services supplied in their territory from a country with which no legal instrument relating to mutual assistance exists is not recommended as it creates unnecessary costs for businesses. The burden is high for the majority of businesses. From a control perspective, the great majority of the national authorities consider this specific requirement not to be needed.

Recommendation

50 We recommend abolishing article 235 of the VAT Directive.

4 Archiving

4.1 Article 245 – Place of storage

Evaluation

51 The freedom provided to businesses in article 245(1) of the VAT Directive to define the place of storage is perceived by business as being very positive. The fact that a prior notification may be required in case of storage abroad does not impose an additional burden to businesses.

52 In our opinion, the economies of scale that can be achieved by benefiting from the freedom of article 245(1) of the VAT Directive are reduced significantly when businesses are required to store their invoices within the territory of establishment where storage is not by electronic means guaranteeing full on-line access to the data concerned.

53 However, most Member States have implemented the option since they believe it ensures efficient access to the invoices stored.

Recommendation

54 We recommend to remove the option of article 245 of the VAT Directive to require for paper invoices to be stored in the territory of establishment where storage is not by electronic means guaranteeing full on-line access to the data concerned as the principle providing access “without undue delay” is already included in article 245 (1) of the VAT Directive and resolves the national authorities’ concern to perform an effective VAT audit.

55 Additionally, we recommend abolishing article 245(2) of the VAT Directive and to no longer impose a notification to national authorities where records are stored abroad.

4.2 Article 247(1) – Storage period

Evaluation

56 In most Member States, the storage period for VAT purposes for items other than purchases of capital goods varies between 5 and 7 years³.

57 Due to the absence of a common storage period in the Member States, businesses are of the opinion that this requirement adds complexity to the archiving of invoices, especially when a business has to comply with the rules in a number of Member States.

³ For some taxable transactions, a specific storage period is applicable.
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58 The national authorities are of the opinion that the required storage period is essential in order to obtain the level of security required to allow them to verify and collect the VAT.

Recommendation

59 We recommend amending the current legislation (article 247 (1) of the VAT Directive) and defining a common storage period within the European Union. A harmonised storage period would facilitate compliance for businesses conducting cross-border trade.

60 We recommend a common storage period of 7 years as from 1 January following the year in which the taxable event takes place. This storage period can be seen as the commonest storage period currently applied within the EU. However, for capital goods subject to a revision period of more than 7 years, Member States should still be allowed to extend the storage period to bring it into line with the revision period.

4.3 Article 247(2) – Storage format

Evaluation

61 The requirements for the storage of invoices in a format other than that in which they are sent or received (for both sales invoices and purchase invoices) are implemented very differently across the Member States. Businesses operating in multiple Member States have to verify in each Member State whether this is allowed and what the applicable provisions are.

62 In this respect, no specific input has been received from national authorities regarding the desirability from a control perspective.

63 Given the current trends towards the digitisation of documents and outsourcing, the current storage legislation can be simplified, harmonised and made more flexible by allowing electronic storage for all documents.

Recommendation

64 The option for Member States to require paper invoices to be stored on paper should be repealed by abolishing article 247(2) of the VAT Directive.

4.4 Article 247(3) – Storage in a third country

Evaluation

65 The option for Member States to lay down specific requirements prohibiting or restricting the storage of invoices in a country with which no legal instrument relating to mutual assistance exists creates an unnecessary cost to business.

66 Thirteen Member States have implemented this option since they want to make sure invoices are available for control purposes.

Recommendation

67 As the VAT Directive already states that all information should be made available without undue delay in article 245(1) of the VAT Directive, we see no need for this option and recommend abolishing article 247(3) of the VAT Directive.

4.5 Rules applicable to cross-border supplies

Evaluation

68 Based on the analysis of the implementation of the VAT Directive in the various Member States and the input from businesses, it is clear that, in some cases, there might arise certain problems in determining which Member State's rules are applicable, especially in cross-border situations.

Recommendation

69 In order to avoid this issue with respect to the provision relating to archiving, we recommend standardising the archiving obligation across the EU to the maximum extent possible making this issue redundant.

70 If it is not possible to eliminate all national options, the rules of the Member State where the supplier or the customer has its establishment from where the supply is made or to which the supply is made should prevail for their respective archiving obligations. Where a supplier or customer is not established in one of the Member States, the supplier or customer should comply with the rules of the Member State that has issued him with a VAT identification number under which it makes or receives its supply of goods or services.

5 General recommendations with respect to the take-up of e-invoicing and e-archiving

Evaluation

71 Notwithstanding the recommendation to abolish the requirement in the VAT Directive to guarantee the authenticity of the origin and the integrity of the content in case of e-invoicing clearly, it is important that national authorities have confidence in the systems used. Therefore, national authorities can still require an overview of (and thus control over) the electronic exchange of invoices.

72 We suggest to envisage setting up of a mixed working group in which all Member States and a representative number of businesses are represented. The objective is to develop a common standard set of documentation to be kept by businesses regarding their invoicing and archiving processes, systems and technology. The purpose of the working group would be to develop a pragmatic solution and approach for taxpayers to document their invoicing and archiving processes bearing in mind the different electronic invoicing and archiving solutions that can be used by businesses. Based on the work performed by this working group, the Council of the European Union would have to decide the best way to implement the standard.

Recommendation

73 We recommend the Council of the European Union to come forward with a resolution on a Guidance or Code of Conduct regarding the maintenance of a central set of invoicing and archiving documentation (the “invoicing and archiving process documentation Code of Conduct”) that is accepted throughout the EU⁴, or to adopt provisions for the harmonisation of the legislation as provided in article 113 of the Consolidated version of the treaty on the functioning of the European Union.

⁴ Reference is made to the Code of Conduct on Transfer Pricing Documentation for Associated Enterprises in the European Union (EU TPD) as provided by the Resolution of the Council and of the Representatives of the Governments of the Member States, meeting with the Council, of 27 June 2006, OJ 28 July 2006, C-176/01. Order no. TAXUD/2007/AO-009 – A study on the Invoicing Directive (2001/115/EC) now incorporated into the VAT Directive (2006/112/EC) prepared by PricewaterhouseCoopers – “Final Report” – 3 November 2008