



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement,
des domaines et de la TVA

VAT No. : LU

Id number :

Entry date :

VALUE ADDED TAX (Law of 12.2.1979 as subsequently modified)

Return for January 2023

Recette Centrale

B.P. 1004 L-1010 Luxembourg

Tél. (1) : (+352) 247-80800

IBAN : LU35 0019 5655 0668 3000

Code BIC : BCEELULL

URL (1) : <https://pfi.public.lu>

Statutory deadline :

(2)

Tax office :

(1)

(Name and first name, or corporate name)

(Street and house number)

(Country code, post code and city)

I. ASSESSMENT OF TAXABLE TURNOVER

Amounts VAT excluded

A. Overall turnover

1. VAT accounting scheme (tick as appropriate)

204 ☐ on sales205 ☐ on payments received

2. Total Sales / Receipts

- a) Telecommunications services, radio and television broadcasting services as well as electronically supplied services supplied to non-taxable persons in other Member States for which the total annual value does not exceed EUR 10.000 (place of supply fixed by Art. 17(2), point 7bis°, par 3)

- b) Other sales / receipts

3. Application of goods for non-business use and for business purposes (Art.13)

4. Non-business use of goods and supply of services free of charge (Art.16)

012 _____

454 _____

471 _____

472 _____

455 _____

456 _____

B. Exemptions and deductible amounts

1. Intra-Community supply of goods to persons identified for VAT purposes in another Member State (MS) (Art.43(1)(d),(e) and (f)) (3)

2. Exports (Art.43(1)(a) and (b))

3. Other exemptions (Art.43 and 60bis)

4. Other exemptions (Art.44 and 56quater)

5. Manufactured tobacco whose VAT was collected at the source or at the exit of the tax warehouse together with excise duties

6. Transactions carried out (for which the place of supply is) abroad:

- a) Supply, subsequent to intra-Community acquisitions of goods, in the context of triangular transactions, when the customer identified for VAT purposes in the MS of destination of the goods is liable for payment of VAT in that MS (4)

- b) Supply of services to customers identified for VAT purposes in another MS

- 1) not exempt in the MS where the customer is liable for payment of VAT (Art.17(1)(b)) (5)

- 2) exempt in the MS where the customer is identified (Art.17(1)(b))

- c) Supplies carried out within the scope of the special arrangement of art. 56sexies

- d) Supplies other than referred to in (6)(a) and (6)(b)

7. Inland supplies for which the customer is liable for the payment of VAT

021 _____

457 _____

014 _____

015 _____

016 _____

017 _____

018 _____

423 _____

424 _____

226 _____

019 _____

419 _____

C. Taxable turnover (012-021)

022 _____

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II. ASSESSMENT OF TAX DUE (output tax)**A. Breakdown of taxable turnover**

rate of

17 %

16 %

14 %

13 %

8 %

7 %

3 %

403 %

418 %

453 %

**Taxable amount
(net of VAT)****Tax**

037	_____	046	_____
701	_____	702	_____
901	_____	902	_____
703	_____	704	_____
903	_____	904	_____
705	_____	706	_____
905	_____	906	_____
031	_____	040	_____
033	_____	042	_____
416	_____	417	_____
451	_____	452	_____

B. Intra-Community acquisitions of goods ⁽⁶⁾

rate of

17 %

16 %

14 %

13 %

8 %

7 %

3 %

exempt

of manufactured tobacco whose VAT is collected at the exit
of the tax warehouse together with excise duties

051	_____	056	_____
711	_____	712	_____
911	_____	912	_____
713	_____	714	_____
913	_____	914	_____
715	_____	716	_____
915	_____	916	_____
049	_____	054	_____
194	_____		
719	_____		

C. Acquisitions, in the context of triangular transactions, made for
a subsequent supply to a customer identified for VAT purposes in
the MS of destination of the goods, and for which that customer has
been designated as liable for the payment of VAT

(Art. 18ter (2), subpar. 2)

152 _____

D. Importation of goods

1. for business purposes

rate of

17 %

16 %

14 %

13 %

8 %

7 %

3 %

exempt

of manufactured tobacco whose VAT is collected at the exit
of the tax warehouse together with excise duties

065	_____	407	_____
721	_____	722	_____
921	_____	922	_____
723	_____	724	_____
923	_____	924	_____
725	_____	726	_____
925	_____	926	_____
059	_____	068	_____
195	_____		
729	_____		

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2. for non-business purposes

rate of

17 %

731

732

16 %

931

932

14 %

733

734

13 %

933

934

8 %

735

736

7 %

935

936

3 %

063

073

exempt

196

E. Supply of services for which the customer is liable for the payment of VAT

1. provided to the declaring person by suppliers established or residing in another MS of the Community

a) not exempt within the territory

rate of

17 %

436

462

16 %

741

742

14 %

941

942

13 %

743

744

8 %

943

944

7 %

745

746

3 %

945

946

431

432

b) exempt within the territory

435

2. provided to the declaring person by suppliers not established or residing within the Community

rate of

17 %

463

464

16 %

751

752

14 %

951

952

13 %

753

754

8 %

953

954

7 %

755

756

3 %

955

956

441

442

exempt

445

3. provided to the declaring person by suppliers established within the territory

rate of

17 %

765

766

16 %

761

762

961

962

F. Supply of goods for which the purchaser is liable for the payment of VAT

rate of

8 %

767

768

7 %

763

764

963

964

G. Special arrangement for tax suspension: adjustment (Art.60bis, (5) and (8))

227

H. Total tax due (046+056+407+410+768+227) (to be carried forward to point IV.A)

076

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III. ASSESSMENT OF DEDUCTIBLE TAX (input tax)**A. Total input tax**

1. Invoiced by other taxable persons for goods or services supplied (Art.48(1)(a))
2. Due in respect of intra-Community acquisitions of goods (Art.48(1)(b))
3. Due or paid in respect of importation of goods (Art.48(1)(c))
4. Due in respect of the application of goods for business purposes (Art.48(1)(d))
5. Due under the reverse charge (see points II.E and F)
6. Paid as joint and several guarantee
7. Adjusted tax - special arrangement for tax suspension (Art.60bis(9), subpar. 2)

093 _____

458 _____

459 _____

460 _____

090 _____

461 _____

092 _____

228 _____

B. Total input tax non-deductible

1. relating to transactions which are exempt pursuant to articles 44 and 56quater
2. where the deductible proportion determined in accordance to article 50 is applied

097 _____

094 _____

095 _____

C. Total input tax deductible (093-097) (to be carried forward to point IV.B)

102 _____

IV. TAX TO BE PAID OR TO BE RECLAIMED**A. Total tax due** (brought forward from point II.H.)

103 _____

B. Total input tax deductible (brought forward from point III.C.)

104 _____

C. Exceeding amount (a surplus of deductible tax must be preceded by a minus sign) (103-104)

105 _____

Important comments

1. - The return, duly completed and electronically signed, is to be transmitted electronically to the administration.
 - In case of technical problems in relation to the electronic deposit of the return by eCDF, please contact the technical support eCDF.
 See the contact details on the website www.ecdf.lu under Contact.
 - The business support is provided by the general helpdesk (info@aed.public.lu) respectively by the tax office in charge, which can be determined on the following website: <https://pfi.public.lu>
 - In case of technical problems concerning the various electronic services related to VAT, please contact the heldesk eTVA.
 See the contact details on the website www.etva.lu.
2. - VAT having become chargeable during the tax period stated on page 1 is to be paid to the State before the fifteenth day of the month following the tax period. To this end, a return is to be submitted by the same date, setting out all the information needed to calculate the tax and the deductions to be made.
 - The date of the deposit deadline is available for information only and without guarantee on the first page of the internet site <https://pfi.public.lu>, the official regulations being legally binding.
 - Please clearly indicate your matricule in all of your correspondence and when making payments.
 - For each tax period, a separate return is to be submitted.
3. Filling in field 457 entails the obligation of filing a recapitulative statement.
4. Filling in field 018 entails the obligation of filing a recapitulative statement.
5. Filling in field 423 entails the obligation of filing a recapitulative statement.
6. Intra-Community acquisition of goods (Art. 18(1)) and application treated as such (Art. 18bis). Supply of goods, made within the territory in the context of triangular transactions and for which the declaring person is liable for payment of VAT.