



Date of entry	Accounted for
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RECETTE CENTRALE
P.O. Box 1004
L -1010 Luxembourg
☎ (+352) 44 905 - 1
IBAN LU31 1111 0114 1970 0000
BIC Code: CCPLULL

Registration nr.	VAT
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VALUE ADDED TAX (Law of 12.02.1979)

Return for the ___ quarter of calendar year _____

(Name and first name, or corporate name)

(Street and house number)

(Country code, post code and city)

Statutory deadline:

Return to be filed and tax to be paid no later than the fifteenth day of the month following the indicated tax period

Tax office:

I. Assessment of VAT due (output tax)	Taxable amount (VAT excluded)	VAT
1. Overall turnover:		
(1) Sales <input type="checkbox"/> ⁰¹ Payments received <input type="checkbox"/> ⁰² (tick as appropriate)	03 _____	
(2) Application of goods for non-business use (Art. 13/a)	04 _____	+
(3) Non-business use of goods and supply of services free of charge (Art. 16)	05 _____	+
(4) Application of goods for business purposes (Art. 13/b)	06 _____	+
Subtotal point 1:	09 _____	
2. 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)	11 _____	-
(2) Exports (Art. 43)	12 _____	-
(3) Other exemptions (Art. 43)	13 _____	-
(4) Other exemptions (Art. 44 and 56c)	14 _____	-
(5) Manufactured tobacco	15 _____	-
(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	16 _____	-
(b) Supply of services to customers identified for VAT purposes in another MS		
- not exempt in the MS where the customer is liable for payment of VAT (Art. 17/1/a)	423 _____	-
- exempt in the MS where the customer is identified (Art. 17/1/a)	424 _____	-
(c) Supplies other than referred to in (6)(a) and (6)(b)	17 _____	-
(7) Inland supplies for which the customer is liable for the payment of VAT	419 _____	-
3. Taxable turnover (net of VAT)	22 _____	
rate of 15%	32 _____	37 _____
6%	33 _____	38 _____ +
3%	34 _____	39 _____ +
12%	35 _____	40 _____ +
84% _____	82 _____	83 _____ +
Subtotal tax (37 to 40 + 83) point 3:		41 _____
4. Intra-Community acquisitions of goods	rate of	
(1) Intra-Community acquisition of goods (Art. 18/1) and application treated as such (Art. 18a)	15%	42 _____ 47 _____
(2) 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 (Art. 26(1)(a), subparagraph 2)	6%	43 _____ + 48 _____ +
	3%	44 _____ + 49 _____ +
	12%	45 _____ + 50 _____ +
	exempt	85 _____ +
Total taxable amount (42 to 45 + 85) and sub-total (47 to 50) point 4:	46 _____	51 _____
5. 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. 18b(2), subparagraph 2)	52 _____	
Total tax (=41+51) - to be carried forward:		86 _____

Filing in box 11 entails the obligation of filing a recapitulative statement

Filing in box 16 entails the obligation of filing a recapitulative statement

Filing in box 423 entails the obligation of filing a recapitulative statement

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Taxable amount (VAT excluded)

VAT

Tax brought forward :

6. Importation of goods

(1) for business purposes	rate of 15%	53 _____	62 _____
	6%	54 _____ +	63 _____ +
	3%	55 _____ +	64 _____ +
	12%	56 _____ +	65 _____ +
	exempt	81 _____ +	
Subtotal tax (62 to 65) point 6(1):			70 _____
(2) for non-business purposes	rate of 15%	57 _____ +	66 _____
	6%	58 _____ +	67 _____ +
	3%	59 _____ +	68 _____ +
	12%	60 _____ +	69 _____ +
Subtotal tax (66 to 69) point 6(2):			71 _____
Total taxable amount (53 to 60 + 81) point 6:			61 _____

7. Transactions for which the customer or purchaser is liable for VAT

(1) Supply of services by taxable persons not established within the territory (Art. 26/1/c)	rate of 15%	88 _____	93 _____
	6%	89 _____ +	94 _____ +
	3%	90 _____ +	95 _____ +
	12%	91 _____ +	96 _____ +
	exempt	426 _____ +	
of which supplied by taxable persons established in another MS, and to be taxed within the territory			
425 _____			
Subtotal point 7(1):			219 _____
(2) Supply of services by taxable persons established within the territory (Art. 26/1/a)	rate of 15%	420 _____	421 _____
(3) Supply of goods (Art. 26/1/b)	rate of 6%	92 _____	97 _____
Total taxable amount point 7 (= 422 + 420 + 92):			10 _____

8. Total VAT due (= 87 + 70 + 71 + 219 + 421 + 97) (to be carried forward to point 12) 72 _____

II. VAT deductible (input tax)

9. (1) invoiced by other taxable persons for goods or services supplied (Art. 48/1/a)	23 _____
(2) due in respect of intra-Community acquisitions of goods (Art. 48/1/b)	24 _____ +
(3) due or paid in respect of importation of goods (Art. 48/1/c)	25 _____ +
(4) due in respect of the application of goods for business purposes (Art. 48/1/d)	26 _____ +
(5) due under the reverse charge (Art. 48/1/e)	27 _____ +
(6) paid as joint and several guarantee (Art. 48/1/f)	28 _____ +
10. Non-deductible VAT (1) relating to transactions which are exempt pursuant to articles 44 and 56c	29 _____ -
(2) on the basis of the deductible proportion determined in accordance to article 50	30 _____ -
11. Total of VAT reclaimable (to be carried forward to point 13)	31 _____

III. VAT to be paid or to be reclaimed

12. Total VAT due (brought forward from point 8)	98 _____
13. Total VAT deductible (brought forward from point 11)	73 _____ -
14. Difference (an excess of deductible VAT must be preceded by a minus sign)	74 _____

The undersigned hereby certifies/certify that the information given in this return is true and complete.

_____, _____, _____
 Date Signature(s)

I. Reminder

VAT having become chargeable during the tax period stated on page 1 is to be paid to the State no later than 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.

II. Important comments

- The duly completed and signed return is to be sent to the address indicated on page 1.
- For each tax period, a separate return is to be submitted.
- Please clearly indicate your registration number in all of your correspondence and when making payments.