



OPTION DECLARATION

for the application of VAT in respect of Real Estate
(Art. 45 of the law of 12 February 1979 concerning V.A.T.)
(Grand Ducal Decree of 7 March 1980 Mem. A N° 16/80 p. 242)

	<u>Lessor</u>	<u>Lessee</u>
Last name:		
First names:		
Profession:		
Address:		
Registration no.:		

Precise designation of the location and of the nature of the property:

.....
.....

Lease agreement oftaking effect on
registered in, on Volume Folio Box

Taxable base: €	
Corresponding V.A.T.: €	

Indication of the parts of the property allocated by the tenant:

a) to carrying out activities authorising the deduction of input tax:

.....

b) for purposes not authorising the deduction of input tax:

.....

Breakdown of the taxable base according to the above split :

a) b)

....., on
Certified correct.

.....
(signature of the opting party / lessor)

.....
(signature of the lessee)

Reserved for the Administration

**Date of entry
at
the tax office**

Application of VAT authorised / refused as from

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COMMENT:

In accordance with article 26 § 2 of the law of 12 February 1979, the VAT collected before the approval of the option declaration is to be paid to the State.

....., on

Head of the tax office