



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 No. 16/80 p. 242)

| | <u>Vendor</u> | <u>Purchaser</u> |
|-------------------|---------------|------------------|
| Last name: | | |
| First names: | | |
| Profession: | | |
| Address: | | |
| Registration no.: | | |

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

.....
 Date when the purchaser took possession:

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

Indication of the parts of the property intended to be

a) allocated by the purchaser to activities authorising the deduction of input tax:

.....

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

.....

Breakdown of the tax base according to the above split :

a) b)

Certified correct., on

(signature of the purchaser)

(signature of the opting party)

Reserved for the Administration

**Date of entry
at the tax office**

| |
|--|
| |
|--|

Application of VAT authorised / refused as from

.....

.....

.....

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