



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)

### Simplified return for the year 2018

Financial year from <sup>233</sup>\_\_\_/ <sup>234</sup>\_\_\_/2018 to <sup>235</sup>\_\_\_/ <sup>236</sup>\_\_\_/2018

(Name and first name, or corporate name)

(Street and house number)

(Country code, post code and city)

**Recette Centrale**  
**B.P. 1004 L-1010 Luxembourg**  
**Tél. (1) : (+352) 247-80800**  
**IBAN : LU31 1111 0114 1970 0000**  
**Code BIC : CCPLLULL**  
**URL (1) : http://www.aed.public.lu**

**Statutory deadline :** (2)

**Tax office :** (1)

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

**Tax**

#### A. Overall turnover

1. Information relating to tax-exempted turnover (Art.57(1))		012	_____	
2. Supply of services to customers identified for VAT purposes in another MS for which the customer is liable for VAT		450	_____	
a) Supply of services, other than exempted from VAT in the customer's MS, to customers identified for VAT purposes in another MS, for which the customer is liable for VAT (3)		423	_____	
b) Supply of services to customers identified for VAT purposes in another MS, exempt in the customer's MS		424	_____	
3. Supply of goods by a taxable person applying the common flat-rate scheme for farmers (Art.58(6))		801	_____	802 _____
a) Wines with 13% or less of alcohol by volume				
(as of 01.01.2015 until 31.03.2015)	rate of 4 %	803	_____	804 _____
(until 31.12.2014 and as of 01.04.2015)	2 %	805	_____	806 _____
b) Other alcoholic beverages				
(as of 01.01.2015 until 31.03.2015)	7 %	811	_____	812 _____
(until 31.12.2014 and as of 01.04.2015)	5 %	807	_____	808 _____
c) Wood used for the purpose of heating				
(as of 01.01.2015 until 31.12.2017)	4 %	813	_____	814 _____
(until 31.12.2014)	2 %	446	_____	447 _____
d) Wood, other than used for the purpose of heating				
(as of 01.01.2015 until 31.12.2017)	10 %	815	_____	816 _____
(until 31.12.2014)	8 %	448	_____	449 _____
(as of 01.01.2018)	2 %	819	_____	820 _____
e) Capital goods				
(as of 01.01.2015 until 31.03.2015)	7 %	809	_____	810 _____
(as of 01.04.2015)	5 %	817	_____	818 _____
<b>B. Intra-Community acquisitions of goods</b>				
rate of		051	_____	056 _____
	17 %	711	_____	712 _____
	15 %	047	_____	052 _____
	14 %	713	_____	714 _____
	12 %	050	_____	055 _____
	8 %	715	_____	716 _____
	6 %	048	_____	053 _____
	3 %	049	_____	054 _____
	exempt	194	_____	

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**C. Importation of goods**

1. for business purposes  
rate of

17 %	065 _____	407 _____
15 %	721 _____	722 _____
14 %	057 _____	066 _____
12 %	723 _____	724 _____
8 %	060 _____	069 _____
6 %	725 _____	726 _____
3 %	058 _____	067 _____
exempt	059 _____	068 _____
	195 _____	

2. for non-business purposes  
rate of

17 %	731 _____	732 _____
15 %	061 _____	071 _____
14 %	733 _____	734 _____
12 %	064 _____	074 _____
8 %	735 _____	736 _____
6 %	062 _____	072 _____
3 %	063 _____	073 _____
exempt	196 _____	

**D. 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

	409 _____	410 _____
17 %	436 _____	462 _____
15 %	741 _____	742 _____
14 %	427 _____	428 _____
12 %	743 _____	744 _____
8 %	433 _____	434 _____
6 %	745 _____	746 _____
3 %	429 _____	430 _____
	431 _____	432 _____

- b) exempt within the territory

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

	435 _____	
17 %	463 _____	464 _____
15 %	751 _____	752 _____
14 %	437 _____	438 _____
12 %	753 _____	754 _____
8 %	443 _____	444 _____
6 %	755 _____	756 _____
3 %	439 _____	440 _____
exempt	441 _____	442 _____
	445 _____	

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

17 %	765 _____	766 _____
15 %	761 _____	762 _____
	420 _____	421 _____

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

rate of

8 %

6 %

767 _____	768 _____
763 _____	764 _____
222 _____	223 _____

**F. Total tax due** (802+056+407+410+768)

076 \_\_\_\_\_

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

Date

Signature(s)

**Important comments**

- The return, duly completed and provided with an electronic signature (Luxtrust), is to be transmitted electronically to the administration via the system accessible for this purpose on the website of the administration. In accordance with the legal provisions, only the taxable person and the non-taxable legal person authorized to only file an annual return may file that annual return, duly completed and signed, by the delivery on paper of the form made available by the administration in electronic form at the address indicated at the top of the first page. This annual return can only be processed by the competent tax office once entered into the IT-system by the Recette Centrale.  
- 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](http://www.ecdf.lu) under Contact.  
- The business support is provided by the general helpdesk ([info@aed.public.lu](mailto:info@aed.public.lu)) respectively by the tax office in charge, which can be determined on the following website: [www.aed.public.lu/functions/contact/bureaux\\_imposition](http://www.aed.public.lu/functions/contact/bureaux_imposition)  
- 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](http://www.etva.lu).
- VAT having become chargeable during the tax period stated on page 1 is to be paid to the State before March first of the year 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.  
- In case of closing down of business, the statutory deadline for submission of this return and payment of tax is within 2 months following closing down of business.  
- The date of the deposit deadline is available for information only and without guarantee on the first page of the internet site [www.aed.public.lu](http://www.aed.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.
- The amount entered into field 423 matches the sum of the corresponding sections of the recapitulative statements submitted for the accounting period.