



# XML Schema Definition for uploading OSS VAT Returns in VATMOSS<sup>1</sup>

**One Stop Shop**



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<sup>1</sup> Conditions laid down by Luxembourg as a Member State of identification



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## REFERENCE AND APPLICABLE DOCUMENTS

This section contains the list of all reference and applicable documents. When referring to any of the documents below, the bracketed reference will be used in the text, such as [R01].

Ref.	Title	Reference	Version	Date
DIR06/112	<p>Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax. Official Journal L 347, 11/12/2006. Amended by [DIR17/2455] and [DIR19/1995] <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:2006L0112:20070101:EN:PDF">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:2006L0112:20070101:EN:PDF</a></p> <p>Any reference to this Directive means, this directive as amended by Directive Council Directive 2008/8/EC. (the pdf does not include the amendments by DIRECTIVE (EU) 2019/475 of 18 February 2019) <a href="https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02006L0112-20200101&amp;qid=1588240558120&amp;from=EN">https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02006L0112-20200101&amp;qid=1588240558120&amp;from=EN</a></p>	32006L0112	M1	01/01/2007
REG10/904	<p>COUNCIL REGULATION (EU) No 904/2010 of 05/12/2010 on administrative cooperation and combating fraud in the field of value added tax. Official Journal L 268, 12/10/2010. Amended by [REG17/2454] Rules detailed in [REG20/194]  <a href="https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32010R0904">https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32010R0904</a></p>	32010R0904	N/A	12/10/2010
REG11/282	<p>COUNCIL IMPLEMENTING REGULATION (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax. Official Journal L 77, p 1, 15/03/2011. <a href="https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02011R0282-20200101&amp;qid=1588247248566&amp;from=EN">https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02011R0282-20200101&amp;qid=1588247248566&amp;from=EN</a></p> <p>Any reference to this Regulation means, this Regulation as amended by [REG19/2026].</p>	32011R0282	N/A	23/03/2011



Ref.	Title	Reference	Version	Date
REG12/815	<p>COMMISSION IMPLEMENTING REGULATION (EU) No 815/2012 of 13 September 2012 laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons.</p> <p>Remains applicable for MOSS.</p> <p>Official Journal L 249, 13/09/2012.</p> <p><a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:249:0003:0010:EN:PDF">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:249:0003:0010:EN:PDF</a></p>	32012R0815	N/A	14/09/2012
ISO_3166	<p>ISO 3166-1: Codes for the representation of names of countries and their subdivisions – Part 1: Country codes</p> <p><a href="http://epp.eurostat.ec.europa.eu/statistics_explained/index.php/Tutorial:Country_codes_and_protocol_order">http://epp.eurostat.ec.europa.eu/statistics_explained/index.php/Tutorial:Country_codes_and_protocol_order</a></p>	N/A	N/A	N/A
REG17/2454	<p>Council Regulation (EU) 2017/2454 of 5 December 2017 amending Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax.</p> <p>Amended by [REG20/1108]</p> <p><a href="https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017R2454">https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017R2454</a></p>	32017R2454	N/A	29/12/2017
DIR17/2455	<p>Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods.</p> <p>Amended by [DEC20/1109]</p> <p><a href="https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017L2455">https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017L2455</a></p>	32017L2455	N/A	29/12/2017
REG19/2026	<p>Council Implementing Regulation (EU) 2019/2026 of 21 November 2019 amending Implementing Regulation (EU) No 282/2011 as regards supplies of goods or services facilitated by electronic interfaces and the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods.</p> <p>Official Journal L 313, 04/12/2019.</p> <p>Amended by [REG20/1112]</p> <p><a href="https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019R2026">https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019R2026</a></p>	32019R2026	N/A	04/12/2019



Ref.	Title	Reference	Version	Date
REG20/194	Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods. Applicable for OSS. Official Journal L 40, 13/02/2020. <a href="https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R0194">https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R0194</a>	32020R0194	N/A	13/02/2020
DIR19/1995	COUNCIL DIRECTIVE (EU) 2019/1995 of 21 November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods. Official Journal L 310, 02/12/2019. <a href="https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019L1995">https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019L1995</a>	32019L1995	N/A	02/12/2019
REG20/1108	Council Regulation (EU) 2020/1108 of 20 July 2020 amending Regulation (EU) 2017/2454 as regards the dates of application in response to the COVID-19 pandemic. Official Journal L 244/1, 29/07/2020. <a href="https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1596024422615&amp;uri=CELEX:32020R1108">https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1596024422615&amp;uri=CELEX:32020R1108</a>	32020R1108	N/A	29/07/2020
[DEC20/1109]	COUNCIL DECISION (EU) 2020/1109 of 20 July 2020 amending Directives (EU) 2017/2455 and (EU) 2019/1995 as regards the dates of transposition and application in response to the COVID-19 pandemic. Official Journal L 244/3, 29/07/2020. <a href="https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1596024145125&amp;uri=CELEX:32020D1109">https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1596024145125&amp;uri=CELEX:32020D1109</a>	32020D1109	N/A	29/07/2020
REG20/1112	Council Implementing Regulation (EU) 2020/1112 of 20 July 2020 amending Implementing Regulation (EU) 2019/2026 as regards the dates of application in response to the COVID-19 pandemic. Official Journal L 244/9, 29/07/2020. <a href="https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1596024540124&amp;uri=CELEX:32020R1112">https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1596024540124&amp;uri=CELEX:32020R1112</a>	32020R1112	N/A	29/07/2020



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Ref.	Title	Reference	Version	Date
UM	One-Stop-Shop – NETP User Manual	ENOSS-MAN-NETP	2.00	01/04/2021



## ABBREVIATIONS AND ACRONYMS

ABBREVIATIONS AND ACRONYMS	
Abbreviation	Meaning
<b>AED</b>	Administration de l'enregistrement, des domaines et de la TVA
<b>Import Scheme</b>	The special scheme provided in Section 4 of Chapter 6 of Title XII of [DIR17/2455]. This is the foundation of the One Stop Shop for VAT obligations for distance sales of goods imported from third territories or third countries.
<b>Intermediary</b>	'Intermediary' means a person established in the Community appointed by the taxable person carrying out distance sales of goods imported from third territories or third countries as the person liable for payment of the VAT and to fulfil the obligations laid down in this special scheme in the name and on behalf of the taxable person.
<b>MS</b>	Member State
<b>MSCON</b>	<p>The definition of this actor depends on the special scheme:</p> <p><u>For the Non-Union Scheme:</u></p> <p>“Member State of consumption’ means the Member State in which the supply of services is deemed to take place according to Chapter 3 of Title V.” [DIR06/112, Art. 358a]</p> <p><u>For the Union Scheme:</u></p> <p>“Member State of consumption’ means the Member State in which the supply of services is deemed to take place according to Chapter 3 of Title V or, in the case of intra-Community distance sales of goods, the Member State where the dispatch or transport of the goods to the customer ends.” [DIR06/112, Art. 369a(3)]</p> <p><u>For the Import Scheme:</u></p> <p>“Member State of consumption’ means the Member State where the dispatch or transport of the goods to the customer ends.” [DIR06/112, Art. 369a(4)]</p>
<b>MSEST</b>	<p>The MSEST is a Member State in which the Union NETP has a fixed establishment, different from the MSID.</p> <p>The need for this actor arises from:</p> <p>“Where in the case of intra-Community distance sales of goods covered by this special scheme, goods are dispatched or transported from Member States other than the Member State of identification, the VAT return shall also include the total value of such sales for each Member State where the goods are dispatched or transported from, together with the individual VAT identification number or the tax reference number allocated by each such Member State. The VAT return shall include this information for each Member State other than the Member State</p>



	<p>of identification, broken down by Member State of consumption,” [DIR06/112, Art. 369g(2)]</p> <p>“Where the taxable person supplying services covered by this special scheme has one or more fixed establishments, other than that in the Member State of identification, from which the services are supplied, the VAT return shall also include the total value of such supplies, for each Member State in which he has an establishment, together with the individual VAT identification number or the tax reference number of this establishment, broken down by Member State of consumption,” [DIR06/112, Art. 369g(3)]</p>
<p><b>MSID</b></p>	<p><u>For the non-Union Scheme:</u></p> <p><i>“[...] “Member State of identification” means the Member State which the taxable person not established within the Community chooses to contact to state when his activity as a taxable person within the territory of the Community commences in accordance with the provisions of this Section.” [DIR06/112, Art. 358a(2)].</i></p> <p><u>For the Union Scheme:</u></p> <p><i>“[...] “Member State of identification” means the Member State in the territory of which the taxable person has established his business or, if he has not established his business in the Community, where he has a fixed establishment.” [DIR06/112, Art. 369a.<sup>2</sup>]</i></p> <p><u>For the Import Scheme:</u></p> <p><i>“[...] “Member State of identification means the following:</i></p> <ul style="list-style-type: none"> <li>• <i>(a) where the taxable person is not established in the Community, the Member State in which he chooses to register<sup>3</sup>;</i></li> <li>• <i>(b) where the taxable person has established his business outside the Community but has one or more fixed establishments therein, the Member State with a fixed establishment where the taxable person indicates he will make use of this special scheme;</i></li> <li>• <i>(c) where the taxable person has established his business in a Member State, that Member State;</i></li> <li>• <i>(d) where the intermediary has established his business in a Member State, that Member State;</i></li> <li>• <i>(e) where the intermediary has established his business outside the Community but has one or more fixed establishments therein, the Member State with a fixed establishment where the intermediary indicates he will</i></li> </ul>

<sup>2</sup> “Where a taxable person has not established his business in the Community, but has more than one fixed establishment therein, the Member State of identification shall be the Member State with a fixed establishment where that taxable person indicates that he will make use of this special scheme. The taxable person shall be bound by this decision for the calendar year concerned and the two calendar years following.” [DIR06/112, Art. 369a]

<sup>3</sup> This only applies to NETPs established in those MS with which the Union has concluded an agreement on mutual assistance (currently only Norway).



	<p><i>make use of this special scheme.</i></p> <p><i>For the purposes of points (b) and (e), where the taxable person or the intermediary has more than one fixed establishment in the Community he shall be bound by the decision to indicate the Member State of establishment for the calendar year concerned and the two calendar years following;” [DIR06/112, Art. 369I(3)]</i></p>
<b>NETP</b>	<p>NETP means a taxable person referred to in Article 358a(1) of [] who is permitted to use the non-Union scheme, a taxable person referred to in Article 369a(1) of that Directive who is permitted to use the Union scheme or a taxable person referred to in Article 369I(1) of that Directive who is permitted to use the Import scheme.</p> <p>Where the acronym NETP appears alone, the related part of the specifications applies to the Non-Union NETP, the Union NETP and the Import NETP.</p> <p>Note that a taxable person can make use of more than one scheme simultaneously, under the conditions that:</p> <ul style="list-style-type: none"><li>• all requirements to make use of either special scheme have been met;</li><li>• the taxable person requests his registration for each scheme he wants to make use of.</li></ul>
<b>Non-Union Scheme</b>	<p>The scheme provided for in Section 2 of Chapter 6 of Title XII of [DIR06/112]. This is the foundation of the One Stop Shop for VAT obligations for the supply of services from outside the EU.</p>
<b>OSS</b>	<p>One Stop Shop</p>
<b>POB</b>	<p>Place of Business according to [DIR06/112, Article 10]</p>
<b>Special Schemes</b>	<p>The non-Union scheme, Union scheme and the Import scheme.</p>
<b>Union Scheme</b>	<p>‘Union scheme’ means the special scheme for intra-Community distance sales of goods, for supplies of goods within a Member State made by electronic interfaces facilitating those supplies and for services supplied by taxable persons established within the Community but not in the Member State of consumption and for sales of goods provided for as set out in Section 3 of Chapter 6 of Title XII of [DIR06/112].</p>
<b>VAT</b>	<p>Value Added Tax</p>
<b>VATMOSS</b>	<p>Luxembourgish One Stop Shop</p>
<b>XML</b>	<p>Extensible Markup Language</p>
<b>XSD</b>	<p>XML Schema Definition</p>



## 1 INTRODUCTION

### 1.1 PURPOSE

This document is the technical specification for the XML structure definition which will be used by the non-established taxable persons (NETPs) or intermediaries registered to the Luxembourgish One Stop Shop (VATMOSS) to create and upload a file with a single OSS VAT return related to a specific return period.

It is not possible to submit a new version of an already submitted VAT return. If it is necessary to correct an already submitted VAT Return, a correction has to be indicated in a subsequent VAT Return. A VAT return may also include only corrections, if no supplies have been made during the return period.

If no supplies have been made and no corrections need to be reported for a refund period, a VAT return without corrections nor supplies, called a NIL return, has to be filed.

The VAT return declaration in XML format is intended to be manually uploaded by a NETP or an intermediary on the VATMOSS web portal in order to directly initialize a VAT return on the screen with the values from the XML file.

An XML file may only contain one single VAT return.

Please note that these specifications only concern the OSS VAT returns planned for Q3 2021 onwards - the MOSS VAT returns have to be uploaded pursuant to the previous XML schema, which remains valid for MOSS.

### 1.2 INTENDED AUDIENCE

The present document is a guide to the Luxembourgish NETPs or intermediaries intending to use the VAT return's upload functionality.

### 1.3 STRUCTURE OF THE DOCUMENT

The document is organized as follows:

- Chapter 1 – *Introduction* provides an overview of the purpose of this document, and the intended audience;
- Chapter 2 – *XML Schema definition* describes the Extensible Mark-up Language (XML) schema that defines the NETPVATReturn element;
- Chapter 3 – *Content validation* describes the business controls that are done and that determine if the VAT return may be submitted;
- Chapter 4 – *Appendices* is a set of appendices, including examples of XML messages.



## 2 XML SCHEMA DEFINITION

This chapter presents the XML schema definition (XSD) that defines the structure of the message that can be uploaded by NETPs or intermediaries on the VATMOSS web portal.

### 2.1 VERSIONING

The following versioning mechanism applies to the XML schema:

- The root element of the XML schema has its version attribute set to the actual version number of the schema, including its major and minor version numbers. The minor number is incremented whenever a change is made to the schema that is compatible with existing XML documents built with the previous schema version;
- The major version number is modified only when a schema modification is incompatible with XML documents built according to the rules of the previous schema version. As each namespace name includes the major version number of the elements it defines, existing XML instance documents have to be validated against the XML schema used to build these documents while new documents have to be validated against the new release of the schema.

### 2.2 NETPVATRETURN DEFINITION

The overall structure of the VAT return consists of a VATReturnHeader part and a VATReturnBody as depicted by Figure 1.

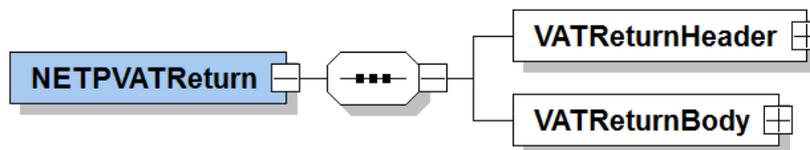


Figure 1: XML Schema Definition – NETPVATReturn



### 2.3 DETAIL OF THE VATRETURNHEADER

Figure 2 depicts the structure of the VATReturnHeader.

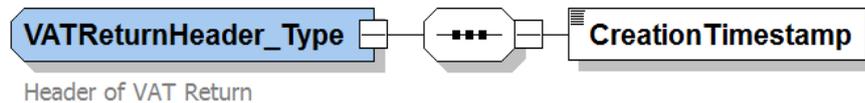


Figure 2: XML Schema Definition – VATReturnHeader\_Type

The VATReturnHeader contains the following element:

- A CreationTimestamp for the message that must be set to the time the message was created. This timestamp is saved by VATMOSS in order to determine on which XML file a specific VAT return is based. The lexical representation of **xs:dateTime** is **YYYY-MM-DDThh:mm:ssZ**, where:
  - o **YYYY** the year, **MM** the month and **DD** the day;
  - o **hh** represents the hour, **mm** the minute, and **ss** the second (fractions of a second are optional);
  - o The letter **“T”** separates the date and time parts;
  - o The time is based on a 24-hour period, so hours are represented from 00 to 23;
  - o The letter **“Z”** mentions that the dateTime is in UTC.

### 2.4 DETAIL OF THE VATRETURNBODY

Figure 3 depicts the VATReturn element, which provides the concrete message body for the NETPVATReturn element.

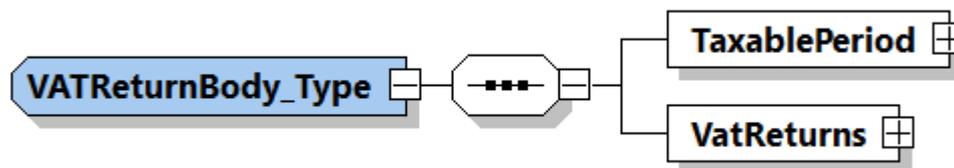


Figure 3: XML Schema Definition – VATReturnBody\_Type

The VATReturnBody element contains:

- A TaxablePeriod element that provides information related to the return period;
- A VatReturns element that contains the VAT return information.



### 2.4.1 TaxablePeriod

Figure 4 depicts the TaxablePeriod\_Type providing information on the return period for which the NETP or the intermediary attempts to upload a VAT return. Prior uploading the XML file, a VAT return period must be chosen on the VATMOSS web portal. The year and quarter (for Union scheme and non-Union scheme) or the year and the month (for Import scheme) specified in the XML file must match those chosen on the portal.

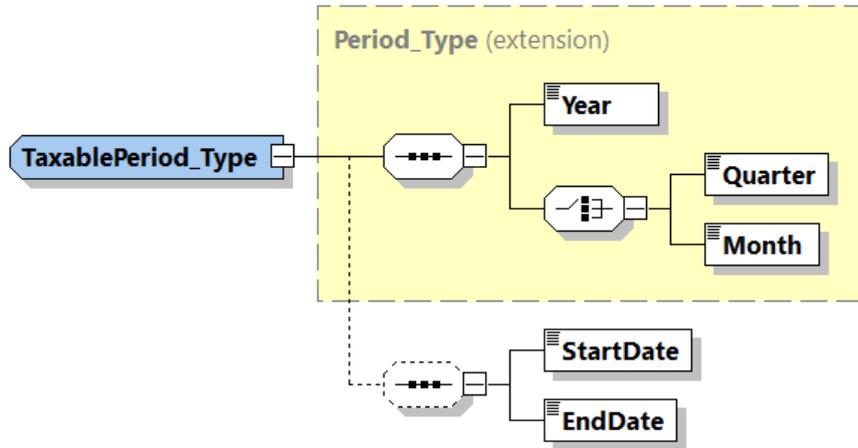


Figure 4: XML Schema Definition – TaxablePeriod\_Type

Element	Description
Year	The year of the tax period. The year defined in the XML file must match the year of the VAT return period chosen on the portal.
Quarter	<p>The quarter of the tax period is represented as an integer between 1 and 4 where:</p> <ul style="list-style-type: none"> <li>1 = January to March;</li> <li>2 = April to June;</li> <li>3 = July to September;</li> <li>4 = October to December.</li> </ul> <p>The quarter of the tax period must be used for Union scheme and non-Union scheme VAT returns. The quarter defined in the XML file must match the quarter of the VAT return period chosen on the portal.</p>



Element	Description
Month	<p>The month of the tax period is represented as a string between 01 and 12 where:</p> <ul style="list-style-type: none"><li>01 = January;</li><li>02 = February;</li><li>03 = March;</li><li>04 = April;</li><li>05 = May;</li><li>06 = June;</li><li>07 = July;</li><li>08 = August;</li><li>09 = September;</li><li>10 = October;</li><li>11 = November;</li><li>12 = December.</li></ul> <p>The month of the tax period must be used for Import scheme VAT returns. The month defined in the XML file must match the month of the VAT return period chosen on the portal.</p>
StartDate <sup>4</sup>	<p>Start date of period, to be used only where the taxable person submits more than one VAT return for the return period, i.e. where there has been a change of MSID or scheme during the return period.</p> <p><u>In case of a change of scheme:</u> The StartDate in the new scheme is the day after the EndDate in the old scheme.</p> <p><u>In case of a change of MSID:</u> The StartDate in the new MSID (Luxembourg) is the Date of Commencement in the new MSID.</p> <p>The StartDate must be on or after the first day of the VAT return period. The StartDate must be equal to or earlier than the EndDate contained in the XML file.</p> <p>The StartDate must be provided if an EndDate is provided in the XML file.</p>

<sup>4</sup> The *StartDate* and *EndDate* elements must be used where the date the NETP changes his Member State of identification is after the start of the month (Import scheme) or calendar quarter (Union/Non-Union scheme).



Element	Description
EndDate	<p>End date of period, to be used only where the taxable person submits more than one VAT return for the return period, i.e. where there has been a change of MSID or scheme during the return period.</p> <p><u>In case of a change of MSID or scheme:</u> EndDate in the former MSID is the day before the exclusion effective date associated with the exclusion of the NETP from the former MSID.</p> <p>The EndDate must be on or earlier than the last day of the VAT return period. The EndDate must be equal to or later than the StartDate contained in the XML file. The EndDate must be provided if a StartDate is provided in the XML file.</p>

Table 1: XML Schema Definition – Elements in the TaxablePeriod\_Type

#### 2.4.2 VatReturn

Figure 5 depicts the VatReturn\_Type. This structure represents information concerning the VAT return of the NETP.

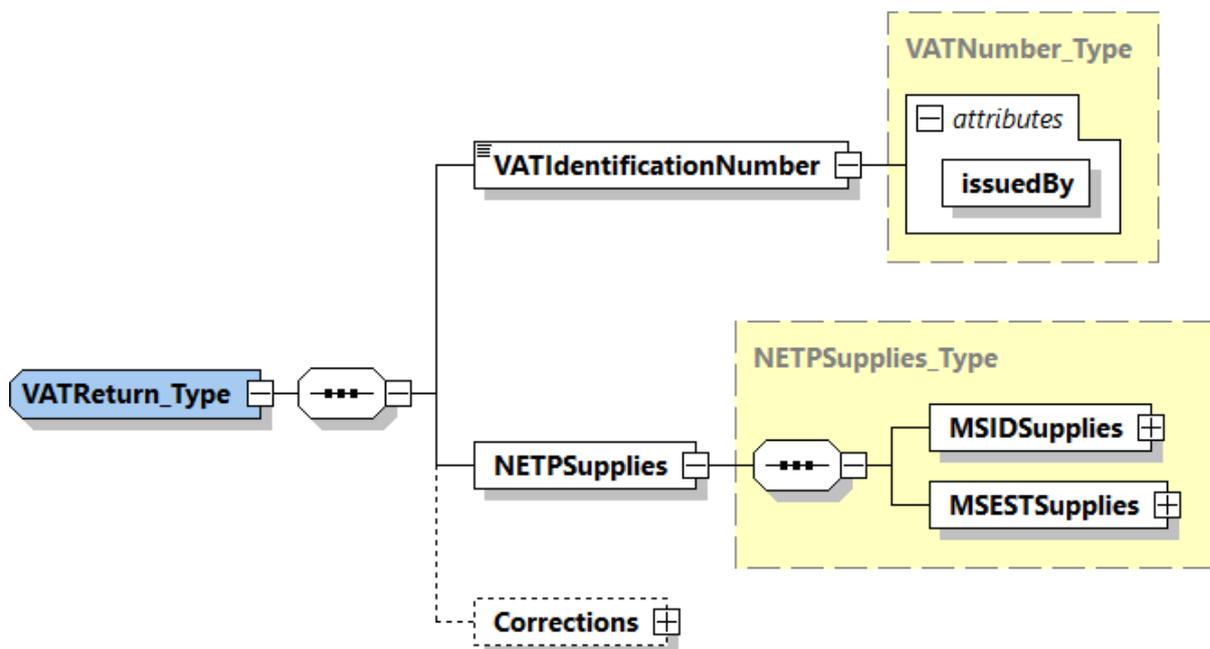


Figure 5: XML Schema Definition – VatReturn\_Type



Element or Attribute	Description
VatIdentificationNumber	<p>Individual VAT identification number allocated by the MS, in accordance with [DIR06/112, Art. 362, Art. 369d and 369q]</p> <p>The value must have between three and fourteen characters, restricted to digits, letters A to Z, and the + and * characters.</p> <p>The two first characters must be:</p> <ul style="list-style-type: none"><li>- The two letters code of the MS that issued the identification number for the EU scheme, e.g. NL9999999999B99 for a Dutch VAT identification number.</li><li>- EU for the non-EU scheme</li><li>- IM for the Import scheme</li></ul>
VatIdentificationNumber/ issuedBy	<p>These attributes contain the two letters code of the MS that issued the identification number (i.e. the VatIdentificationNumber or TaxReferenceNumber). Refer to Table 7.</p>
NETPSupplies	<p>The element is of type NETPSupplies_Type, which is described in section 0.</p>
Corrections	<p>The element is of type Corrections_Type, which is described in section 2.4.5. The element is optional.</p> <p>If the element is present, each Correction in Corrections is unique per MSCONCountryCode and Period.</p>

Table 2: XML Schema Definition – Elements in the VatReturn\_Type



Contact: vatmoss@en.etat.lu

### 2.4.3 NETPSupplies

Figure 6 depicts the NETPSupplies\_Type. This structure represents information concerning supplies carried out by the NETP and by all its fixed establishments.

The element is mandatory, even if no supplies have to be declared.

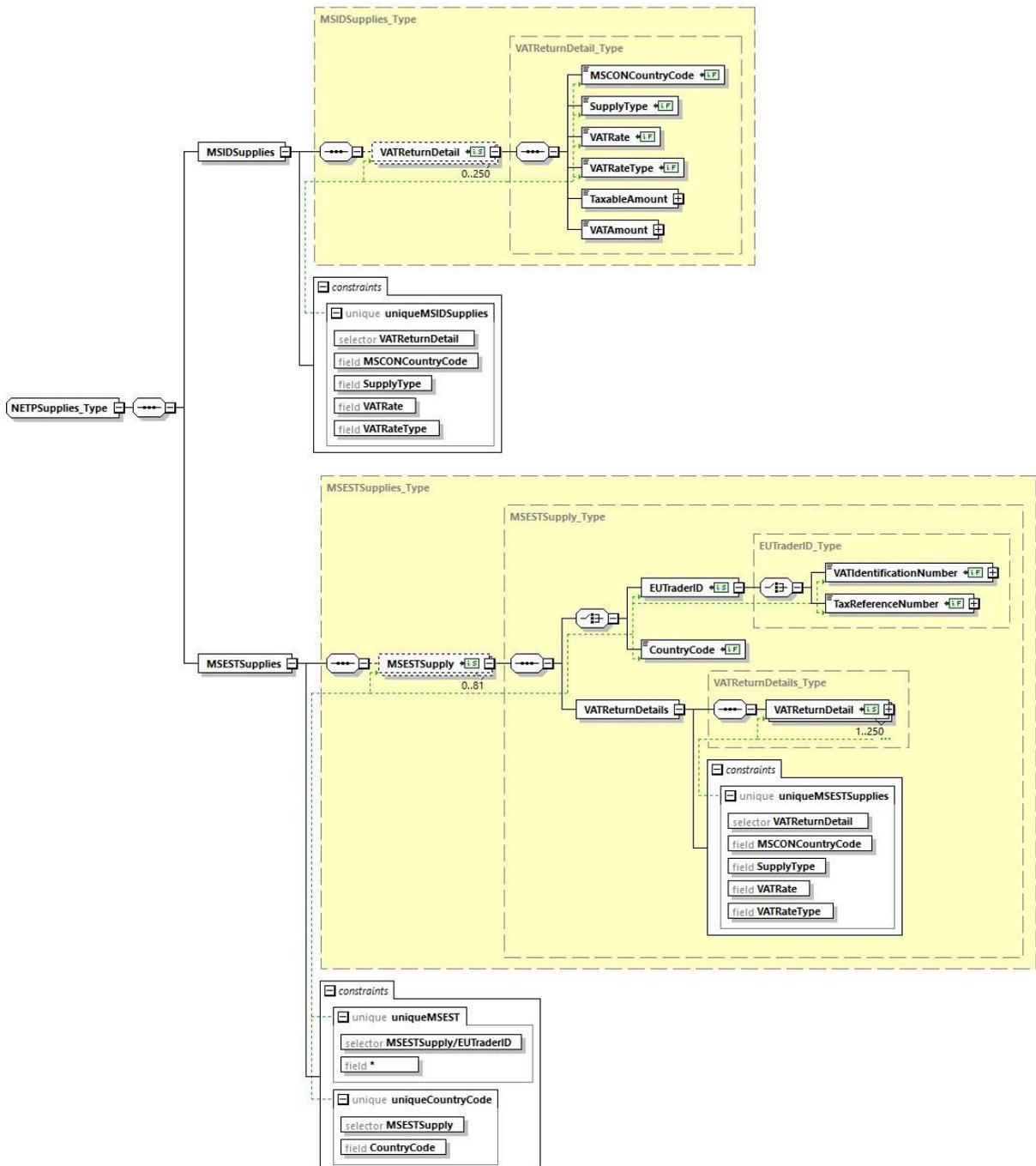


Figure 6: XML Schema Definition – NETPSupplies\_Type



### 2.4.3.1 MSIDSupplies

Figure 7 depicts the MSIDSupplies\_Type.

The element is mandatory, even if no supplies are declared during the return period, in which case the element MSIDSupplies remains empty.

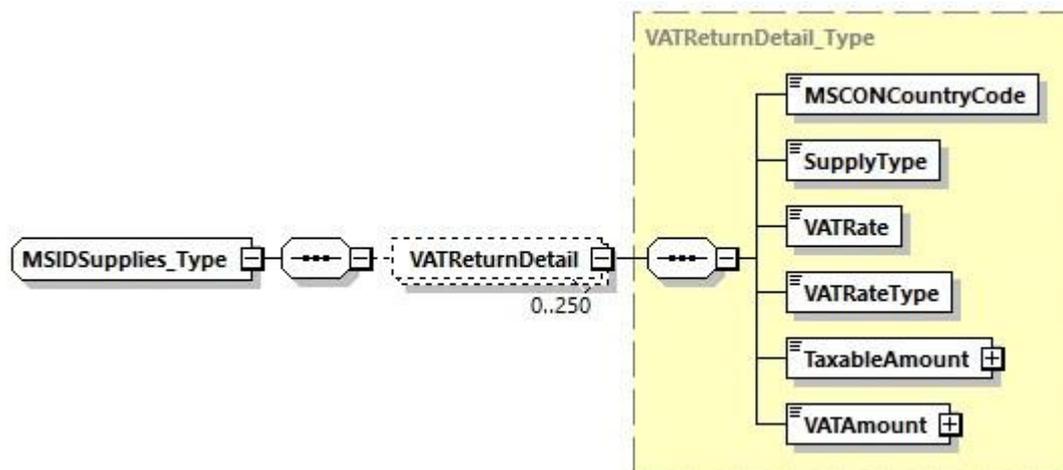


Figure 7: XML Schema Definition – MSIDSupplies\_Type

#### The Union scheme

This element lists the details of supplies of:

- services carried out from the MSID or fixed establishment outside the Union;
- goods dispatched or transported from the MSID.

#### The non-Union scheme

This element lists the details of supplies of services carried out from the place of business.

#### The Import scheme

This element lists the details of supplies of goods dispatched or transported from third countries or third territories.

The element is of type MSIDSupplies\_Type which is defined as a list of VATReturnDetail\_Type, described in section 2.4.4.

Each VATReturnDetail in MSIDSupplies is unique per MSCOncountryCode, SupplyType, VATRate and VATRateType.



### 2.4.3.2 MSESTSupplies

Figure 8 depicts the MSESTSupplies\_Type.

The element is mandatory, even if no supplies are declared during the return period, in which case the element MSESTSupplies remains empty.

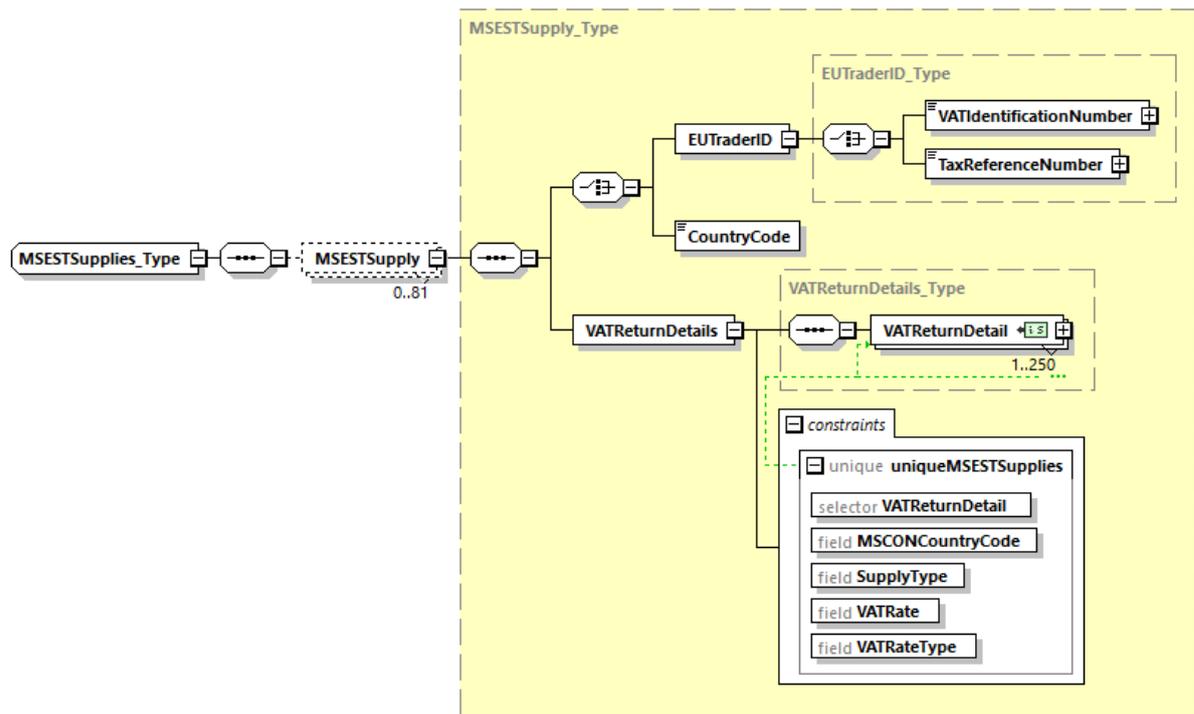


Figure 8: XML Schema Definition – MSESTSupplies\_Type

#### The Union scheme

This element lists the details of supplies of:

- services carried out from fixed establishments in Member States other than the MSID;
- goods dispatched or transported from a Member State other than the MSID.

#### The non-Union scheme and Import scheme

The element must not be used.

The element is of type MSESTSupplies\_Type which is defined as a list of MSESTSupply\_Type, described in section 2.4.3.2.1.

Each VATReturnDetail in the VATReturnDetails of a MSESTSupply is unique per MCONCountryCode, SupplyType, VATRate and VATRateType.



### 2.4.3.2.1 MSESTSupply

Figure 9 depicts the MSESTSupply\_Type.

Each VATReturnDetail in the VATReturnDetails of an MSESTSupply is unique per MSCONCountryCode, SupplyType, VATRate and VATRateType.

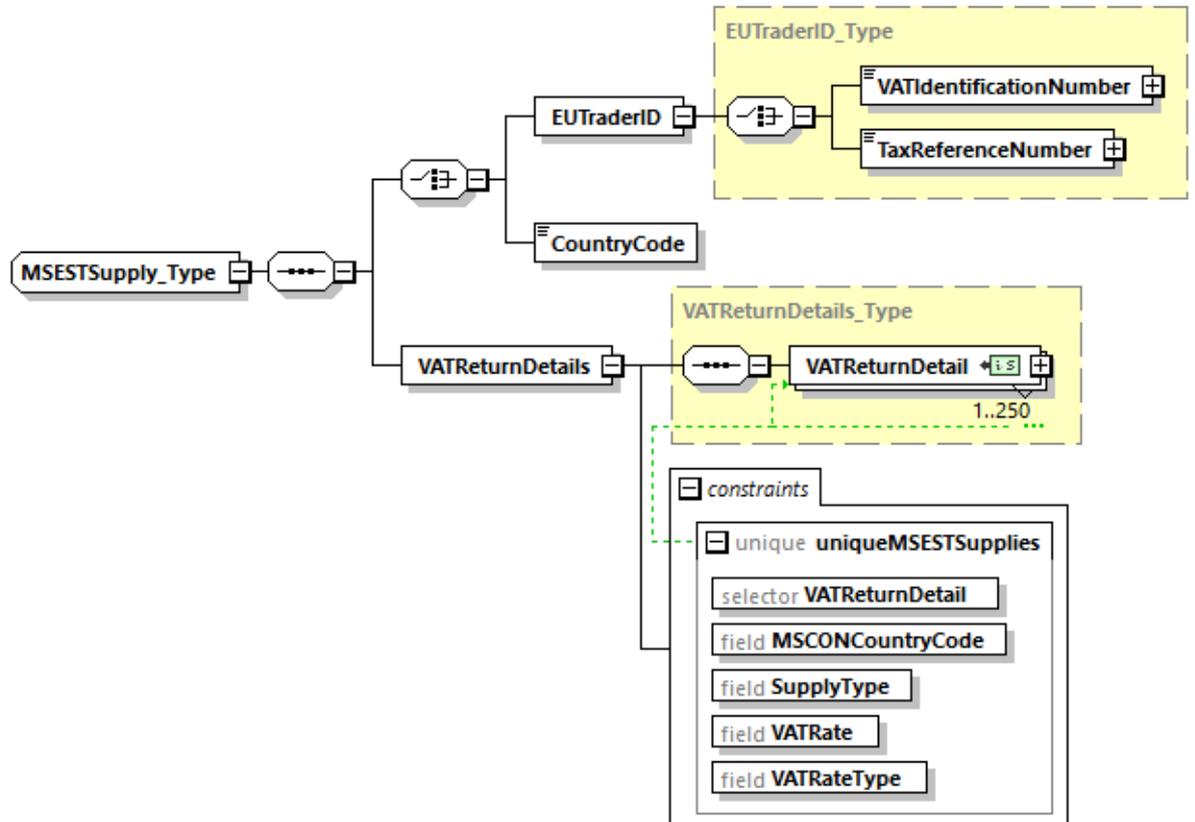


Figure 9 : XML Schema Definition – MSESTSupply\_Type



Element or Attribute	Description
MSESTSupplies/ MSESTSupply/EUTraderID	<p>The unique identifier of the fixed establishment.</p> <p>The content of the VATIdentificationNumber or TAXReferenceNumber is unique among all the MSESTSupply elements in MSESTSupplies.</p> <p>The EUTraderID element is described in section 2.4.3.2.2.</p>
MSESTSupplies/MSESTSupply/CountryCode	<p>Where the supplies of goods are made in accordance with [DIR06/112, Art. 14a(2)], and the taxable person does not have a VAT identification or tax reference number in the Member State from which goods are dispatched or transported, the country code of that Member State.</p> <p>Where the taxable person (not an electronic interface) does not have a VAT identification or tax reference number in the Member State from which goods are dispatched or transported, the country code of that Member State.</p> <p>The CountryCode is unique among all the MSESTSupply elements in MSESTSupplies.</p>
MSESTSupplies/ MSESTSupply/ VATReturnDetails	<p>List of VATReturnDetail_Type. Refer to section 2.4.4.</p>

Table 3: XML Schema Definition – Attributes and elements in the MSESTSupply



### 2.4.3.2.2 EUTraderID

Figure 10 depicts the EUTraderID\_Type. This structure provides information regarding the identification number of a fixed establishment. It can either contain the individual VAT identification number or the individual tax reference number allocated by the MS in which the taxable person has a fixed establishment other than in the MS of identification.

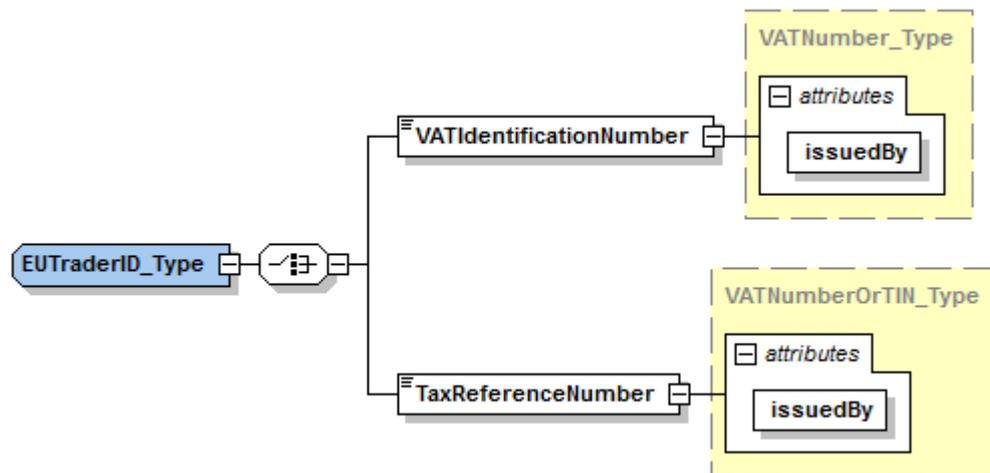


Figure 10: XML Schema Definition – EUTraderID\_Type

Element or Attribute	Description
VATIdentificationNumber	Individual VAT identification number allocated by the MS, in accordance with [DIR06/112, Art. 362, Art. 369d and 369g] The value must have between three and fourteen characters, restricted to digits, letters A to Z, and the + and * characters. The two first characters must be the two letters code of the MS that issued the identification number, e.g. NL9999999999B99 for a Dutch VAT identification number.
TaxReferenceNumber	Individual Tax Reference number allocated by the MS, in accordance with [DIR06/112, Art. 369d and 369g]. The Tax Reference number is allowed only for fixed establishments. The length is restricted to twenty characters.
issuedBy	These attributes contain the two letters code of the MS that issued the identification number (i.e. the VATIdentificationNumber or TaxReferenceNumber). Refer to Table 7.

Table 4: XML Schema Definition – Attributes and elements in the EUTraderID\_Type



#### 2.4.4 VATReturnDetails

Figure 11 depicts the VATReturnDetails\_Type. This structure provides the total taxable amount and corresponding VAT amount for supplies carried out by the NETP at a particular VAT rate during the return period.

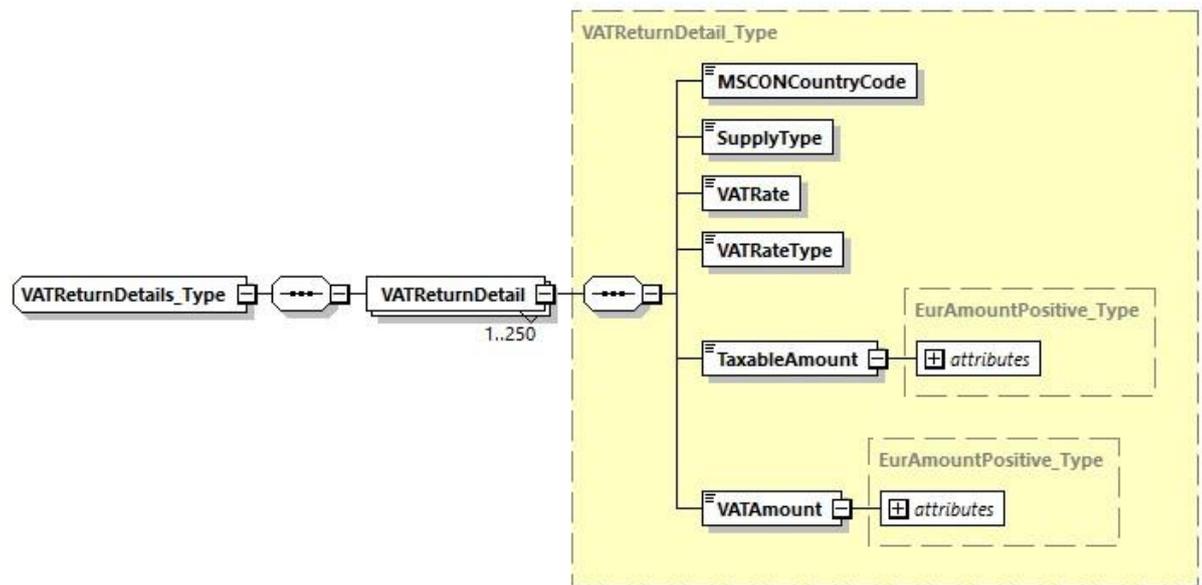


Figure 11: XML Schema Definition – VATReturnDetails\_Type

Element or Attribute	Description
MSCONCountryCode	The Member State (MSCON) in which the supply is deemed to take place according to [DIR06/112, Article 58]. Refer to Table 7.
SupplyType	The supply type as a String being either “GOODS” (Supply of Goods) or “SERVICES” (Supply of Services).
VATRate	The VAT rate as a percentage. It is a decimal value with 2 fraction digits. A percentage must be between 0 inclusive and 100 exclusive.
VATRateType	The VAT rate type as a String being either "STANDARD" or "REDUCED".
TaxableAmount	The total taxable amount of supplies carried out to the MSCON at this VAT rate. It is a decimal value with 2 fraction digits. The maximum value is 10,000,000,000 (excluded) and the minimum value is 0 (included).
VATAmount	The total VAT amount of supplies carried out to the MSCON at this VAT rate. It is a decimal value with up to 2 fraction digits. The maximum value is 10,000,000,000 (excluded) and the minimum value is 0 (included).
currency	The currency of the VAT amounts, which is fixed to EUR.

Table 5: XML Schema Definition – Attributes and elements in the VATReturnDetail\_Type



### 2.4.5 Corrections

Figure 12 depicts the Corrections\_Type. This structure holds information about VAT Return corrections, which relate to a previously submitted VAT Return by the NETP or the intermediary.

The Corrections element is optional.

Each Correction in Corrections is unique per Period and MSCONCountryCode.

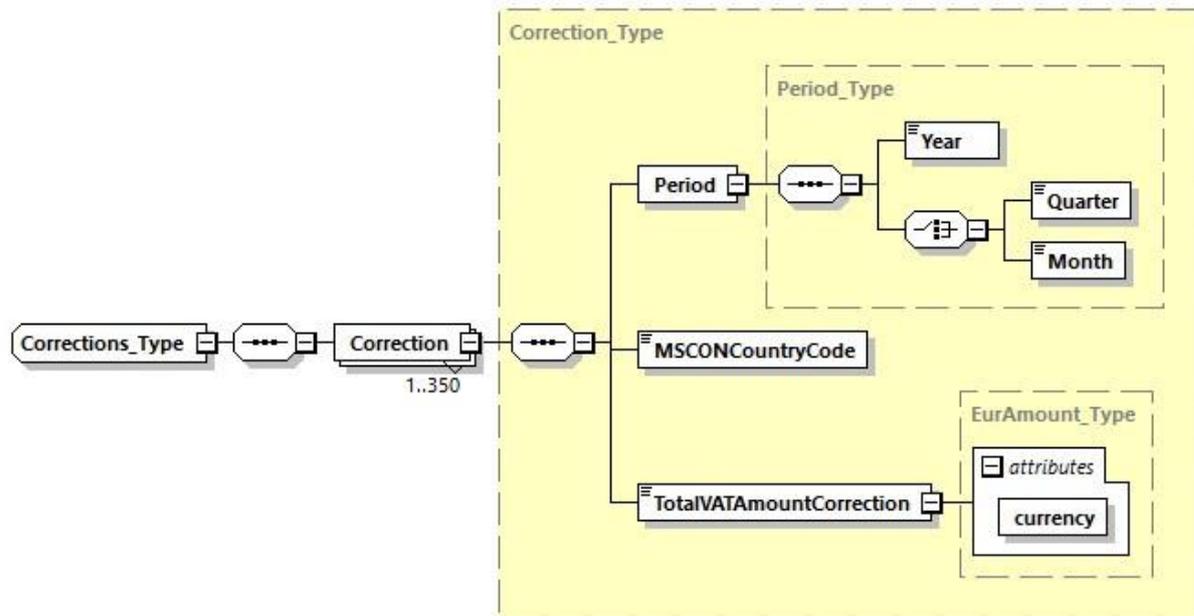


Figure 12: XML Schema Definition – Corrections\_Type

Element or Attribute	Description
Period	The return period for which the NETP or the intermediary submits the correction, described in section 2.4.1.  Notes: A correction can only be submitted for a previous return period, if and only if that previous period is covered by an already submitted VAT Return or, at least, an already submitted nil return.
MSCONCountryCode	The Member State (MSCON) in which the supply is deemed to take place according to <a href="#">[DIR06/112, Article 58]</a> . Refer to Table 7.
TotalVATAmountCorrection	For the period and the MSCON, the total VAT Amount correction resulting from all supplies (goods and services) at standard and reduced VAT rates. The value can be negative. The currency of the VAT Amount is fixed to EUR.

Table 6: XML Schema Definition – Elements in the Correction\_Type



### 3 CONTENT VALIDATION

When the NETP or the intermediary uploads an XML file in order to initialize a VAT return, some preliminary checks are done. This chapter defines the list of validations applied to the uploaded file. If the file successfully undergoes validations, the VAT return is directly saved as a draft which can then be manually edited and/or officially submitted via the portal. If the file is found to be invalid, the XML file as a whole is rejected and the XML file content must be corrected before it can be imported again.

#### 3.1 XML SCHEMA

First of all, it is checked that the file contains XML. Secondly the XML format is checked against the XML schema definition (XSD). If either the file does not contain XML or is not XSD compliant, it is rejected.

The XSD additionally checks the uniqueness of some elements while the file is being uploaded. These constraints of uniqueness apply for:

- **MSIDSupplies:** there can only be one supply from the MSID per MSCON, SupplyType, VAT rate and VAT rate type, meaning all supplies deemed to take place in the same MSCON subjected to the same supply type, the same VAT rate and VAT rate type have to be regrouped into one over all supply (for a NETP tied to the non-Union scheme, this element represents services supplied from the place of business of the NETP outside the European union);
- **MSESTSupplies:**
  - all supplies carried out by one fixed establishment must be grouped in the same MSESTSupply element;
  - there can only be one supply from a particular fixed establishment per MSCON, SupplyType, VAT rate and VAT rate type, meaning all supplies deemed to take place in the same MSCON subject to the same supply type, the same VAT rate and VAT rate type, have to be grouped into one overall supply.
- **Corrections:** there can only be one correction per MSCON and Period, meaning all corrections for the same MSCON and the same year and quarter or the same year and month have to be grouped into one correction.

#### 3.2 BUSINESS VALIDATIONS

##### 3.2.1 Blocking (errors)

Once the file has proven to be XML valid, additional business checks are done on the VAT return data:

- **Return period of the VAT return:** if the return period chosen on the portal differs from the one given in the XML file, the file will not be accepted and the VAT return on the web-portal will not be initialized from the XML file. In that case, either the period is wrong on the portal or in the file and one of them should be changed;
- **Start and end date of the return period:** the registration data applicable for the concerned return period (from the date of commencement to an eventual exclusion effective date) must cover the start and end date defined in the XML file. The start date also has to be before the end date. Otherwise the XML file as a whole is rejected;



- Fixed establishments: in the case of the Union scheme, the existence of the fixed establishments mentioned in the XML file is verified against the ones in the registration data (whatever the change date of the registration data - if a fixed establishment is mentioned in any registration data, it is considered as valid for all VAT return periods).
  - If the VAT return mentions an unknown fixed establishment, the VAT return is rejected;
  - When only a country code is mentioned (see Table 3: XML Schema Definition – Attributes and elements in the element MESTSupplies/MESTSupply/CountryCode), no verification is done;
  - In the case of the non-Union and Import scheme, any mention of a fixed establishment will cause the XML file to be rejected.
- In case Luxembourg is given as MSCON within the Union, non-Union or Import scheme, the VAT rates in the XML must match the ones effective in Luxembourg for the concerned VAT return period (<https://pfi.public.lu/fr/citoyen/tva/taux-tva.html>);
- VAT return correction:
  - A VAT return must have been previously filed and submitted within the VATMOSS portal for the period for which a correction is made.
  - The Period of a correction must be defined as quarter (element <Quarter>) for the EU and non-EU schemes, and as month (element <Month>) for the Import scheme.
  - The combination of <Period> and <MSCONCountryCode> elements of the <Correction> entity must be unique per VAT Return.

### 3.2.2 Non-blocking (warnings)

While some validations are blocking and do not allow the VAT return to be initialized from the XML file and hence saved, other validations just raise warnings in order to put the focus on data that require particular attention. These warnings do not prevent the VAT return from being saved as a draft but will be displayed on the screen afterwards, thus allowing the user to crosscheck before submitting the VAT return to the administration:

- Fixed establishment effective period: if the registration data applicable to the return period do not mention one of the fixed establishments in the VAT return (but this fixed establishment exists in the registration data of the NETP that is not applicable for the concerned period), a warning is raised. This may occur if a fixed establishment was omitted in the registration data but added later in order to allow declaring supplies carried out by it;
- Member State of consumption: if the VAT return mentions a Member State of consumption and a fixed establishment in the same country (services are supplied by a fixed establishment in its own Member State of location), a warning is raised. This may happen if the fixed establishment did not exist during the whole return period. If the fixed establishment did exist during the whole VAT return period, the services supplied by this establishment are out-of-scope of the Mini One Stop Shop and those services have to be declared on a domestic VAT return.



## 4 APPENDICES

### 4.1 ISO 3166-1 NUMERIC COUNTRY CODES AND ALPHA-2 CODES

The ISO 3166-1 numeric country code is an essential component of the construction of a VoeS Number in the non-Union Scheme or an Import number in the Import Scheme. Table 7 lists the MS countries and the corresponding ISO3166-1 numeric country code (used in the construction of the VoeS Number).

Member State Name	ISO 3166-1 Numeric Country Code	Country Code	Member State Name	ISO 3166-1 Numeric Country Code	Country Code
Austria	040	AT	Italy	380	IT
Belgium	056	BE	Latvia	428	LV
Bulgaria	100	BG	Lithuania	440	LT
Croatia	191	HR	Luxembourg	442	LU
Cyprus	196	CY	Malta	470	MT
Czech Republic	203	CZ	Netherlands	528	NL
Denmark	208	DK	Poland	616	PL
Estonia	233	EE	Portugal	620	PT
Finland	246	FI	Romania	642	RO
France	250	FR	Slovakia	703	SK
Germany	276	DE	Slovenia	705	SI
Greece	300	EL	Spain	724	ES
Hungary	348	HU	Sweden	752	SE
Ireland	372	IE	United Kingdom (Northern Ireland)	900	XI

Table 7: Member State country codes (numeric and alpha)

The third column of Table 7 lists the country code that identifies a Member State in the context of the special schemes. These codes are identical to the ISO 3166-1 alpha-2 code with the exception of Greece, which uses EL rather than GR [DIR06/112, Art. 215].



## 4.2 XML NOTATION

The following table describes the symbols used in the XML schema diagrams.

Symbol	Explanation	Example
	This symbol means that an element is a sequence of other inner elements.	<p>The element <i>Sequence</i> is composed of two (child) elements: <i>FirstElement</i> and <i>SecondElement</i>.</p>
	This symbol means that an element is made of one and only one of the inner elements.	<p>The element <i>Choice</i> contains as child element either <i>FirstChoice</i> or <i>SecondChoice</i>.</p>
	This continuous border indicates a mandatory element or attribute within an instance document. The three lines in the upper left corner indicate that the element has no child element (this notation does not apply to attributes).	<p>The element <i>MandatoryElement</i> must be present in any XML instance document.</p>
	This dashed border means that the element or attribute is optional within an instance document.	<p>The <i>OptionalElement</i> is optional in any XML instance document.</p>
	The figures indicate the cardinality.	<p>The element <i>Sequence</i> is made of the following child elements:</p> <ul style="list-style-type: none"> <li><i>FirstElement</i>: this element must occur at least one time;</li> <li><i>SecondElement</i>: this element is optional and can occur at most five times.</li> </ul>
	This symbol indicates an attribute of an element.	

Table 8: XML Notation – XML schema definition symbols



### 4.3 SAMPLE FILES

Four XML sample files complement this technical specification of the NETPVATReturn XML structure:

- OSSVATReturnDefinition\_EU.xml is representative for what EU VAT returns look like;
- OSSVATReturnDefinition\_EU-NIL.xml is representative for what EU nil returns look like;
- OSSVATReturnDefinition\_EU\_Correction\_Only.xml is representative for what EU VAT returns look like where only corrections of previous periods covered by a VAT Return or, at least, a nil return are provided;
- OSSVATReturnDefinition\_non-EU.xml is representative for what non-EU VAT returns look like;
- OSSVATReturnDefinition\_import.xml is representative for what import VAT returns look like;
- OSSVATReturnDefinition\_intermediary.xml is representative for what import VAT returns submitted by an intermediary look like.

The values inside these sample files are dummy values and are not in the slightest representative of any existing company / VAT return.

OSSVATReturnDefinition EU.xml

```
<?xml version="1.0" encoding="UTF-8"?>
<NETPVATReturn xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns="urn:lu:etat:aed:oss:vi">
  <VATReturnHeader>
    <CreationTimestamp>2022-07-01T08:32:25.029+02:00</CreationTimestamp>
  </VATReturnHeader>
  <VATReturnBody>
    <TaxablePeriod>
      <Year>2022</Year>
      <Quarter>2</Quarter>
    </TaxablePeriod>
    <VatReturns>
      <VatReturn>
        <VATIdentificationNumber issuedBy="LU">LU12345678</VATIdentificationNumber>
        <NETPSupplies>
          <MSIDSupplies>
            <VATReturnDetail>
              <MSCONCountryCode>BE</MSCONCountryCode>
              <SupplyType>GOODS</SupplyType>
              <VATRate>20.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">25000.00</TaxableAmount>
              <VATAmount currency="EUR">5000.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSCONCountryCode>BE</MSCONCountryCode>
              <SupplyType>GOODS</SupplyType>
              <VATRate>5.00</VATRate>
              <VATRateType>REDUCED</VATRateType>
              <TaxableAmount currency="EUR">1000.00</TaxableAmount>
              <VATAmount currency="EUR">50.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSCONCountryCode>BE</MSCONCountryCode>
              <SupplyType>SERVICES</SupplyType>
              <VATRate>10.00</VATRate>
              <VATRateType>REDUCED</VATRateType>
              <TaxableAmount currency="EUR">2000.00</TaxableAmount>
              <VATAmount currency="EUR">200.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSCONCountryCode>IT</MSCONCountryCode>
              <SupplyType>GOODS</SupplyType>
              <VATRate>20.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">4000.00</TaxableAmount>
              <VATAmount currency="EUR">800.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSCONCountryCode>IT</MSCONCountryCode>
              <SupplyType>SERVICES</SupplyType>
              <VATRate>20.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">2000.00</TaxableAmount>
              <VATAmount currency="EUR">400.00</VATAmount>
            </VATReturnDetail>
          </MSIDSupplies>
          <MSESTSupplies>
            <MSESTSupply>
              <EUTraderID>
                <VATIdentificationNumber issuedBy="FR">FR123456789</VATIdentificationNumber>
              </EUTraderID>
              <VATReturnDetails>
                <VATReturnDetail>
                  <MSCONCountryCode>DK</MSCONCountryCode>
                  <SupplyType>SERVICES</SupplyType>
                  <VATRate>10.00</VATRate>
                  <VATRateType>REDUCED</VATRateType>
                  <TaxableAmount currency="EUR">8000.00</TaxableAmount>
                  <VATAmount currency="EUR">800.00</VATAmount>
                </VATReturnDetail>
                <VATReturnDetail>
                  <MSCONCountryCode>DK</MSCONCountryCode>
                  <SupplyType>GOODS</SupplyType>
                  <VATRate>10.00</VATRate>
                  <VATRateType>REDUCED</VATRateType>
                  <TaxableAmount currency="EUR">8000.00</TaxableAmount>
                  <VATAmount currency="EUR">800.00</VATAmount>
                </VATReturnDetail>
                <VATReturnDetail>
                  <MSCONCountryCode>DE</MSCONCountryCode>
                  <SupplyType>GOODS</SupplyType>
                  <VATRate>20.00</VATRate>
                  <VATRateType>STANDARD</VATRateType>
                  <TaxableAmount currency="EUR">8000.00</TaxableAmount>
                  <VATAmount currency="EUR">1600.00</VATAmount>
                </VATReturnDetail>
              </VATReturnDetails>
            </MSESTSupply>
          </MSESTSupplies>
        </VatReturn>
      </VatReturns>
    </TaxablePeriod>
  </VATReturnBody>
</NETPVATReturn>
```

```

    </VATReturnDetail>
  </VATReturnDetails>
</MSESTSupply>
<MSESTSupply>
  <EUTraderID>
    <TaxReferenceNumber issuedBy="MT">MT987654321</TaxReferenceNumber>
  </EUTraderID>
  <VATReturnDetails>
    <VATReturnDetail>
      <MSCONCountryCode>DK</MSCONCountryCode>
      <SupplyType>SERVICES</SupplyType>
      <VATRate>10.00</VATRate>
      <VATRateType>REDUCED</VATRateType>
      <TaxableAmount currency="EUR">8000.00</TaxableAmount>
      <VATAmount currency="EUR">800.00</VATAmount>
    </VATReturnDetail>
    <VATReturnDetail>
      <MSCONCountryCode>DK</MSCONCountryCode>
      <SupplyType>GOODS</SupplyType>
      <VATRate>10.00</VATRate>
      <VATRateType>REDUCED</VATRateType>
      <TaxableAmount currency="EUR">8000.00</TaxableAmount>
      <VATAmount currency="EUR">800.00</VATAmount>
    </VATReturnDetail>
    <VATReturnDetail>
      <MSCONCountryCode>DE</MSCONCountryCode>
      <SupplyType>GOODS</SupplyType>
      <VATRate>20.00</VATRate>
      <VATRateType>STANDARD</VATRateType>
      <TaxableAmount currency="EUR">8000.00</TaxableAmount>
      <VATAmount currency="EUR">1600.00</VATAmount>
    </VATReturnDetail>
  </VATReturnDetails>
</MSESTSupply>
<MSESTSupply>
  <CountryCode>DE</CountryCode>
  <VATReturnDetails>
    <VATReturnDetail>
      <MSCONCountryCode>IT</MSCONCountryCode>
      <SupplyType>GOODS</SupplyType>
      <VATRate>17.00</VATRate>
      <VATRateType>REDUCED</VATRateType>
      <TaxableAmount currency="EUR">3000.00</TaxableAmount>
      <VATAmount currency="EUR">510.00</VATAmount>
    </VATReturnDetail>
  </VATReturnDetails>
</MSESTSupply>
</MSESTSupplies>
</NETPSupplies>
<Corrections>
  <Correction>
    <Period>
      <Year>2022</Year>
      <Quarter>1</Quarter>
    </Period>
    <MSCONCountryCode>DK</MSCONCountryCode>
    <TotalVATAmountCorrection currency="EUR">1000.00</TotalVATAmountCorrection>
  </Correction>
  <Correction>
    <Period>
      <Year>2021</Year>
      <Quarter>4</Quarter>
    </Period>
    <MSCONCountryCode>DK</MSCONCountryCode>
    <TotalVATAmountCorrection currency="EUR">-127.00</TotalVATAmountCorrection>
  </Correction>
  <Correction>
    <Period>
      <Year>2021</Year>
      <Quarter>3</Quarter>
    </Period>
    <MSCONCountryCode>BE</MSCONCountryCode>
    <TotalVATAmountCorrection currency="EUR">-854.00</TotalVATAmountCorrection>
  </Correction>
</Corrections>
</VatReturn>
</VatReturns>
</VATReturnBody>
</NETPVATReturn>

```

OSSVATReturnDefinition EU NIL.xml (OSS Vat Return with no supplies and no corrections)

```
<?xml version="1.0" encoding="UTF-8"?>
<NETPVATReturn xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns="urn:lu:etat:aed:oss:v1">
  <VATReturnHeader>
    <CreationTimestamp>2022-07-01T08:32:25.029+02:00</CreationTimestamp>
  </VATReturnHeader>
  <VATReturnBody>
    <TaxablePeriod>
      <Year>2022</Year>
      <Quarter>2</Quarter>
    </TaxablePeriod>
    <VatReturns>
      <VatReturn>
        <VATIdentificationNumber issuedBy="LU">LU12345678</VATIdentificationNumber>
        <NETPSupplies>
          <MSIDSupplies/>
          <MSESTSupplies/>
        </NETPSupplies>
      </VatReturn>
    </VatReturns>
  </VATReturnBody>
</NETPVATReturn>
```

OSSVATReturnDefinition EU Correction Only.xml (OSS VAT Return with corrections only)

```
<?xml version="1.0" encoding="UTF-8"?>
<NETPVATReturn xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns="urn:lu:etat:aed:oss:v1">
  <VATReturnHeader>
    <CreationTimestamp>2022-07-01T08:32:25.029+02:00</CreationTimestamp>
  </VATReturnHeader>
  <VATReturnBody>
    <TaxablePeriod>
      <Year>2022</Year>
      <Quarter>2</Quarter>
    </TaxablePeriod>
    <VatReturns>
      <VatReturn>
        <VATIdentificationNumber issuedBy="LU">LU12345678</VATIdentificationNumber>
        <NETPSupplies>
          <MSIDSupplies/>
          <MSESTSupplies/>
        </NETPSupplies>
        <Corrections>
          <Correction>
            <Period>
              <Year>2022</Year>
              <Quarter>1</Quarter>
            </Period>
            <MSCONCountryCode>DK</MSCONCountryCode>
            <TotalVATAmountCorrection currency="EUR">1000.00</TotalVATAmountCorrection>
          </Correction>
          <Correction>
            <Period>
              <Year>2021</Year>
              <Quarter>4</Quarter>
            </Period>
            <MSCONCountryCode>DK</MSCONCountryCode>
            <TotalVATAmountCorrection currency="EUR">-127.00</TotalVATAmountCorrection>
          </Correction>
          <Correction>
            <Period>
              <Year>2021</Year>
              <Quarter>3</Quarter>
            </Period>
            <MSCONCountryCode>BE</MSCONCountryCode>
            <TotalVATAmountCorrection currency="EUR">-854.00</TotalVATAmountCorrection>
          </Correction>
        </Corrections>
      </VatReturn>
    </VatReturns>
  </VATReturnBody>
</NETPVATReturn>
```

OSSVATReturnDefinition non-EU.xml

```
<?xml version="1.0" encoding="UTF-8"?>
<NETPVATReturn xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns="urn:lu:etat:aed:oss:v1">
  <VATReturnHeader>
    <CreationTimestamp>2022-07-01T08:32:25.029+02:00</CreationTimestamp>
  </VATReturnHeader>
  <VATReturnBody>
    <TaxablePeriod>
      <Year>2022</Year>
      <Quarter>2</Quarter>
    </TaxablePeriod>
    <VatReturns>
      <VatReturn>
        <VATIdentificationNumber issuedBy="LU">EU442123456</VATIdentificationNumber>
        <NETPSupplies>
          <MSIDSupplies>
            <VATReturnDetail>
              <MSSCONCountryCode>DE</MSSCONCountryCode>
              <SupplyType>SERVICES</SupplyType>
              <VATRate>21.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">1500.00</TaxableAmount>
              <VATAmount currency="EUR">315.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSSCONCountryCode>DK</MSSCONCountryCode>
              <SupplyType>SERVICES</SupplyType>
              <VATRate>10.00</VATRate>
              <VATRateType>REDUCED</VATRateType>
              <TaxableAmount currency="EUR">7000.00</TaxableAmount>
              <VATAmount currency="EUR">700.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSSCONCountryCode>IT</MSSCONCountryCode>
              <SupplyType>SERVICES</SupplyType>
              <VATRate>20.00</VATRate>
              <VATRateType>REDUCED</VATRateType>
              <TaxableAmount currency="EUR">8000.00</TaxableAmount>
              <VATAmount currency="EUR">160.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSSCONCountryCode>IT</MSSCONCountryCode>
              <SupplyType>SERVICES</SupplyType>
              <VATRate>21.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">9600.00</TaxableAmount>
              <VATAmount currency="EUR">2016.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSSCONCountryCode>DK</MSSCONCountryCode>
              <SupplyType>SERVICES</SupplyType>
              <VATRate>21.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">6500.00</TaxableAmount>
              <VATAmount currency="EUR">1365.00</VATAmount>
            </VATReturnDetail>
          </MSIDSupplies>
          <MSSESTSupplies/>
        </NETPSupplies>
        <Corrections>
          <Correction>
            <Period>
              <Year>2022</Year>
              <Quarter>1</Quarter>
            </Period>
            <MSSCONCountryCode>DE</MSSCONCountryCode>
            <TotalVATAmountCorrection currency="EUR">-39.76</TotalVATAmountCorrection>
          </Correction>
          <Correction>
            <Period>
              <Year>2021</Year>
              <Quarter>4</Quarter>
            </Period>
            <MSSCONCountryCode>DE</MSSCONCountryCode>
            <TotalVATAmountCorrection currency="EUR">-39.76</TotalVATAmountCorrection>
          </Correction>
          <Correction>
            <Period>
              <Year>2022</Year>
              <Quarter>1</Quarter>
            </Period>
            <MSSCONCountryCode>DK</MSSCONCountryCode>
            <TotalVATAmountCorrection currency="EUR">74.56</TotalVATAmountCorrection>
          </Correction>
        </Corrections>
      </VatReturn>
    </VatReturns>
  </VATReturnBody>
</NETPVATReturn>
```

```

        <Year>2021</Year>
        <Quarter>3</Quarter>
    </Period>
    <MCONCountryCode>DK</MCONCountryCode>
    <TotalVATAmountCorrection currency="EUR">121.56</TotalVATAmountCorrection>
</Correction>
</Corrections>
</VatReturn>
</VatReturns>
</VATReturnBody>
</NETPVATReturn>

```

### OSSVATReturnDefinition\_intermediary.xml

```

<?xml version="1.0" encoding="UTF-8"?>
<NETPVATReturn xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns="urn:lu:etat:aed:oss:v1">
    <VATReturnHeader>
        <CreationTimestamp>2022-11-01T08:32:25.029+02:00</CreationTimestamp>
    </VATReturnHeader>
    <VATReturnBody>
        <TaxablePeriod>
            <Year>2022</Year>
            <Month>10</Month>
        </TaxablePeriod>
        <VatReturns>
            <VatReturn>
                <VATIdentificationNumber issuedBy="LU">IM4421234567</VATIdentificationNumber>
                <NETPSupplies>
                    <MSIDSupplies>
                        <VATReturnDetail>
                            <MCONCountryCode>XI</MCONCountryCode>
                            <SupplyType>GOODS</SupplyType>
                            <VATRate>21.00</VATRate>
                            <VATRateType>STANDARD</VATRateType>
                            <TaxableAmount currency="EUR">1500.00</TaxableAmount>
                            <VATAmount currency="EUR">315.00</VATAmount>
                        </VATReturnDetail>
                        <VATReturnDetail>
                            <MCONCountryCode>DE</MCONCountryCode>
                            <SupplyType>GOODS</SupplyType>
                            <VATRate>10.00</VATRate>
                            <VATRateType>REDUCED</VATRateType>
                            <TaxableAmount currency="EUR">4500.00</TaxableAmount>
                            <VATAmount currency="EUR">450.00</VATAmount>
                        </VATReturnDetail>
                        <VATReturnDetail>
                            <MCONCountryCode>FR</MCONCountryCode>
                            <SupplyType>GOODS</SupplyType>
                            <VATRate>20.00</VATRate>
                            <VATRateType>REDUCED</VATRateType>
                            <TaxableAmount currency="EUR">30000.00</TaxableAmount>
                            <VATAmount currency="EUR">6000.00</VATAmount>
                        </VATReturnDetail>
                        <VATReturnDetail>
                            <MCONCountryCode>IT</MCONCountryCode>
                            <SupplyType>GOODS</SupplyType>
                            <VATRate>21.00</VATRate>
                            <VATRateType>STANDARD</VATRateType>
                            <TaxableAmount currency="EUR">4700.00</TaxableAmount>
                            <VATAmount currency="EUR">987.00</VATAmount>
                        </VATReturnDetail>
                        <VATReturnDetail>
                            <MCONCountryCode>IT</MCONCountryCode>
                            <SupplyType>GOODS</SupplyType>
                            <VATRate>10.00</VATRate>
                            <VATRateType>REDUCED</VATRateType>
                            <TaxableAmount currency="EUR">4700.00</TaxableAmount>
                            <VATAmount currency="EUR">470.00</VATAmount>
                        </VATReturnDetail>
                    </MSIDSupplies>
                    <MSESTSupplies/>
                </NETPSupplies>
                <Corrections>
                    <Correction>
                        <Period>
                            <Year>2022</Year>
                            <Month>08</Month>
                        </Period>
                        <MCONCountryCode>BE</MCONCountryCode>
                        <TotalVATAmountCorrection currency="EUR">323.00</TotalVATAmountCorrection>
                    </Correction>
                </Corrections>
            </VatReturn>
        </VatReturns>
    </VATReturnBody>
</NETPVATReturn>

```

OSSVATReturnDefinition\_import.xml

```
<?xml version="1.0" encoding="UTF-8"?>
<NETPVATReturn xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns="urn:lu:etat:aed:oss:v1">
  <VATReturnHeader>
    <CreationTimestamp>2022-11-01T08:32:25.029+02:00</CreationTimestamp>
  </VATReturnHeader>
  <VATReturnBody>
    <TaxablePeriod>
      <Year>2022</Year>
      <Month>10</Month>
    </TaxablePeriod>
    <VatReturns>
      <VatReturn>
        <VATIdentificationNumber issuedBy="LU">IM4427654321</VATIdentificationNumber>
        <NETPSupplies>
          <MSIDSupplies>
            <VATReturnDetail>
              <MSCONCountryCode>BE</MSCONCountryCode>
              <SupplyType>GOODS</SupplyType>
              <VATRate>21.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">1500.00</TaxableAmount>
              <VATAmount currency="EUR">315.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSCONCountryCode>DE</MSCONCountryCode>
              <SupplyType>GOODS</SupplyType>
              <VATRate>10.00</VATRate>
              <VATRateType>REDUCED</VATRateType>
              <TaxableAmount currency="EUR">4500.00</TaxableAmount>
              <VATAmount currency="EUR">450.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSCONCountryCode>FR</MSCONCountryCode>
              <SupplyType>GOODS</SupplyType>
              <VATRate>20.00</VATRate>
              <VATRateType>REDUCED</VATRateType>
              <TaxableAmount currency="EUR">3000.00</TaxableAmount>
              <VATAmount currency="EUR">6000.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSCONCountryCode>IT</MSCONCountryCode>
              <SupplyType>GOODS</SupplyType>
              <VATRate>21.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">4700.00</TaxableAmount>
              <VATAmount currency="EUR">987.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSCONCountryCode>DK</MSCONCountryCode>
              <SupplyType>GOODS</SupplyType>
              <VATRate>10.00</VATRate>
              <VATRateType>REDUCED</VATRateType>
              <TaxableAmount currency="EUR">50000.00</TaxableAmount>
              <VATAmount currency="EUR">5000.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSCONCountryCode>IT</MSCONCountryCode>
              <SupplyType>GOODS</SupplyType>
              <VATRate>10.00</VATRate>
              <VATRateType>REDUCED</VATRateType>
              <TaxableAmount currency="EUR">7480.00</TaxableAmount>
              <VATAmount currency="EUR">748.00</VATAmount>
            </VATReturnDetail>
          </MSIDSupplies>
          <MSESTSupplies/>
        </NETPSupplies>
        <Corrections>
          <Correction>
            <Period>
              <Year>2022</Year>
              <Month>08</Month>
            </Period>
            <MSCONCountryCode>BE</MSCONCountryCode>
            <TotalVATAmountCorrection currency="EUR">200.00</TotalVATAmountCorrection>
          </Correction>
          <Correction>
            <Period>
              <Year>2022</Year>
              <Month>08</Month>
            </Period>
            <MSCONCountryCode>IT</MSCONCountryCode>
            <TotalVATAmountCorrection currency="EUR">100.00</TotalVATAmountCorrection>
          </Correction>
        </Corrections>
      </VatReturn>
    </VatReturns>
  </VATReturnBody>
</NETPVATReturn>
```

```
<Correction>
  <Period>
    <Year>2022</Year>
    <Month>07</Month>
  </Period>
  <MSCONCountryCode>BE</MSCONCountryCode>
  <TotalVATAmountCorrection currency="EUR">150.00</TotalVATAmountCorrection>
</Correction>
</Corrections>
</VatReturn>
</VatReturns>
</VATReturnBody>
</NETPVATReturn>
```