



XML Schema Definition for uploading VAT returns in VATMOSS¹

Mini One Stop Shop

VAT on electronically supplied services



¹ 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
DIR06/11 2	<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</p> <p>Including amendments up to 01/01/2007 http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:2006L0112:20070101:EN:PDF</p> <p>Any reference to this Directive means, this directive as amended by Directive Council Directive 2008/8/EC.</p>	32006L0112	M1	01/01/2007
DIR08/8	<p>Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC as regards the place of supply of services Official Journal L 44, p 11, 20/02/2008 http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2008:044:0011:0022:EN:PDF</p>	32008L0008	N/A	20/02/2008
CIR10/90 4	<p>COMMISSION IMPLEMENTING REGULATION on laying down detailed rules for the application of certain provisions of Council Regulation No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax</p>	REG12/815	N/A	13/09/2012



Ref.	Title	Reference	Version	Date
REG12/967	Council Regulation amending implementing Regulation (EU) No 282/2011 as regards the special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons	REG12/967	N/A	09/10/2012
ISO_3166	ISO 3166-1: Codes for the representation of names of countries and their subdivisions – Part 1: Country codes http://epp.eurostat.ec.europa.eu/statistics_explained/index.php/Tutorial:Country_codes_and_protocol_order	N/A	N/A	N/A
FS	Mini-One-Stop-Shop – Functional Specifications	FITSDEV2-SC12-FS-Mini-1SS	1.08	06/11/2013
TS	Mini-One-Stop-Shop – Technical Specifications	FITSDEV2-SC12-TS-Mini-1SS	1.08	18/11/2013
UM	Mini-One-Stop-Shop – NETP User Manual	ENOSS-MAN-NETP	0.04	06/01/2014



ABBREVIATIONS AND ACRONYMS

ABBREVIATIONS AND ACRONYMS	
Abbreviation	Meaning
AED	Administration de l'Enregistrement et des Domaines
CTIE	Centre des Technologies de l'Information de l'Etat
M1SS	Mini One Stop Shop
MS	Member State
MSCON	The Member State in which the supply is deemed to take place according to [DIR06/112, Article 58].
MSEST	Member State of Establishment
MSID	Member State of Identification
NETP	Non-Established Taxable Person
POB	Place of Business
VAT	Value Added Tax
VATMOSS	Luxembourgish Mini One Stop Shop
XML	Extensible Markup Language
XSD	XML Schema Definition



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) registered to the Luxembourgish Mini One Stop Shop (VATMOSS) to create and upload a file of a version of a VAT return related to a specific return period. The version of a VAT return is a timestamp based on the submission date of this VAT return. When a newer version is submitted, it replaces the previous one.

The VAT return declaration in XML format is intended to be manually uploaded by a NETP on the VATMOSS web portal in order to directly initialise a VAT return on the screen with the values from the XML file. A XML file may only contain one version of a VAT return.

Changes to the figures contained in a VAT return shall, after its submission, be made only by means of amendments to that return and not by adjustments to a subsequent return as stated in Article 61 of Council regulation (EU) No 967/2012 of 9 October 2012 [REG12/967].

1.2 INTENDED AUDIENCE

The present document is a guide to the Luxembourgish NETPs 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 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.

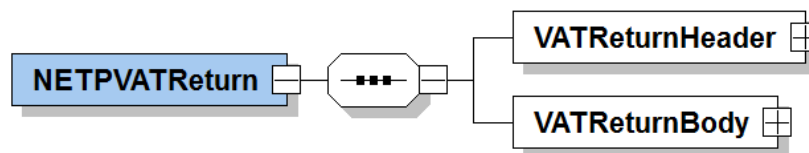


Figure 1: XML Schema Definition – NETPVATReturn

2.3 DETAIL OF THE VATRETURNHEADER

Figure 2 depicts the structure of the VATReturnHeader.

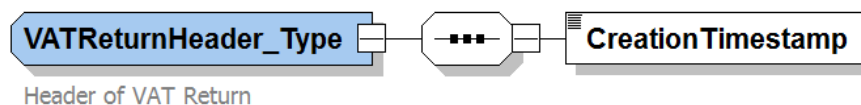


Figure 2: XML Schema Definition – VATReturnHeader_Type



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.

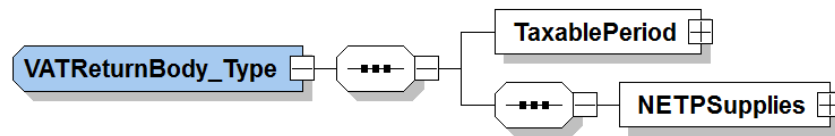


Figure 3: XML Schema Definition – VATReturnBody_Type

The VATReturnBody element contains:

- A TaxablePeriod element that provides information related to the return period;
- A NETPSupplies element that contains a sequence of supplies provided by the NETP (from its place of business and its fixed establishments).



2.4.1 TaxablePeriod

Figure 4 depicts the TaxablePeriod_Type providing information on the return period for which the NETP 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 specified in the XML file must match those chosen on the portal.

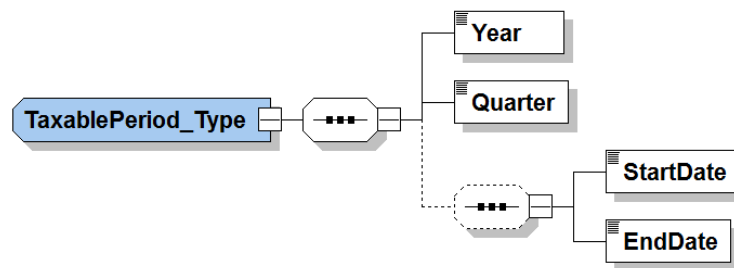


Figure 4: XML Schema Definition – TaxablePeriod_Type



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 NETP portal.
Quarter	<p>The quarter of the tax period is represented as an integer between 1 and 4 where:</p> <p>1 = January to March; 2 = April to June; 3 = July to September; 4 = October to December.</p> <p>The quarter defined in the XML file must match the quarter of the VAT return period chosen on the NETP portal.</p>
StartDate	<p>Start date of period, to be used only when the taxable person submits more than one VAT return for the quarter, i.e. where there has been a change of MSID or scheme during the quarter (and thus a date of first supply of services provided in the registration data).</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.</p> <p>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>
EndDate	<p>End date of period, to be used only when the taxable person submits more than one VAT return for the quarter, i.e. where there has been a change of MSID or scheme during the quarter.</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.</p> <p>The EndDate must be equal to or later than the StartDate contained in the XML file.</p> <p>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 NETPSupply

Figure 5 depicts the NETPSupply_Type. This structure represents information concerning supplies carried out by the place of business (PoBSupplies element) and by all fixed establishments of the NETP (FixEstSupplies element).

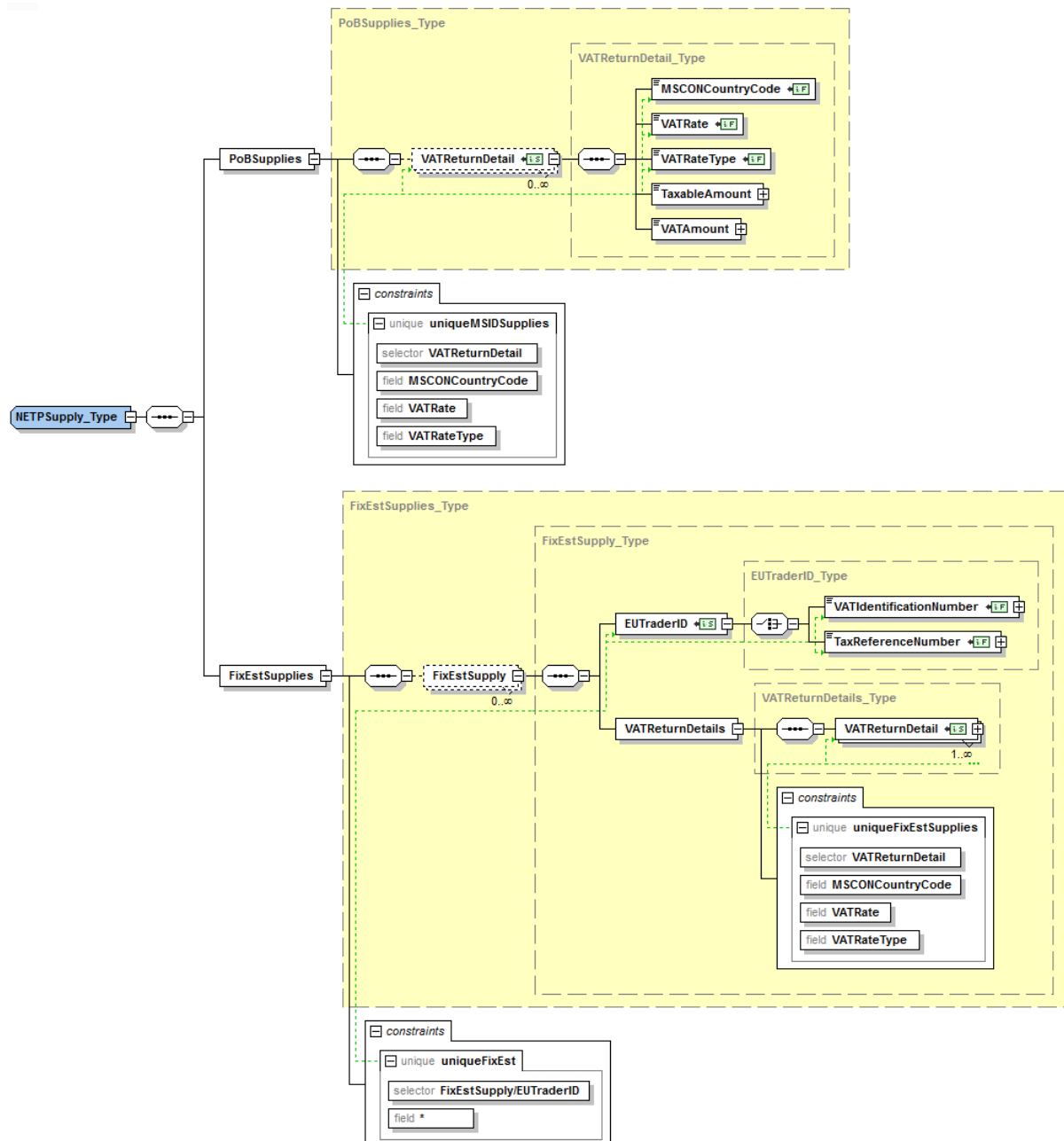


Figure 5: XML Schema Definition – NETPSupply_Type



Element or Attribute	Description
PoBSupplies	<p><u>The Union Scheme</u> This element lists the details of supplies carried out from the place of business or the fixed establishment in the Member State of identification of the NETP.</p> <p><u>The non-Union Scheme</u> This element lists all supplies carried out from the MSID both in the MSID and in other MS.</p> <p>The element is of type PoBSupplies_Type which is defined as a list of VATReturnDetail_Type, described in section 2.4.5.</p> <p>Each VATReturnDetail in PoBSupplies is unique per MSCONCountryCode, VATRate and VATRateType.</p> <p>If no supplies were carried out from the place of business or the fixed establishment in the Member State of identification (case of the Union scheme) during the return period, PoBSupplies remains empty. Refer to NETPVatReturn-ex2.xml.</p>
FixEstSupplies	<p><u>The Union Scheme</u> This element lists the details of supplies carried out from fixed establishments of the NETP not in MSID.</p> <p><u>The non-Union Scheme</u> The element must be empty.</p> <p>Each VATReturnDetail in the VATReturnDetails of a FixEstSupply is unique per MSCONCountryCode, VATRate and VATRateType.</p> <p>If no supplies were carried out from any fixed establishments during the return period, FixEstSupplies element should be empty. Refer to NETPVatReturn-ex2.xml.</p>
FixEstSupplies/ FixEstSupply/EUTraderID	<p>The unique identifier of the fixed establishment.</p> <p>The content of the VATIdentificationNumber or TAXReferenceNumber is unique among all the FixEstSupply elements in FixEstSupplies.</p> <p>The EUTraderID element is described in section 2.4.4.</p>
FixEstSupplies/ FixEstSupply/ VATReturnDetails	<p>List of VATReturnDetail_Type. Refer to section 2.4.5.</p>

Table 2: XML Schema Definition – Attributes and elements in the NETPSupply_Type



2.4.3 **FixEstSupply**

Figure 6 depicts the FixEstSupply_Type, it contains:

- An EUTraderID element which allows the identification of the fixed establishment as described in 2.4.4);
- A VATReturnDetails element which contains a sequence of VATReturnDetail, described in section 2.4.5).

Each VATReturnDetail in the VATReturnDetails of a FixEstSupply is unique per MSCONCountryCode, VATRate and VATRateType.

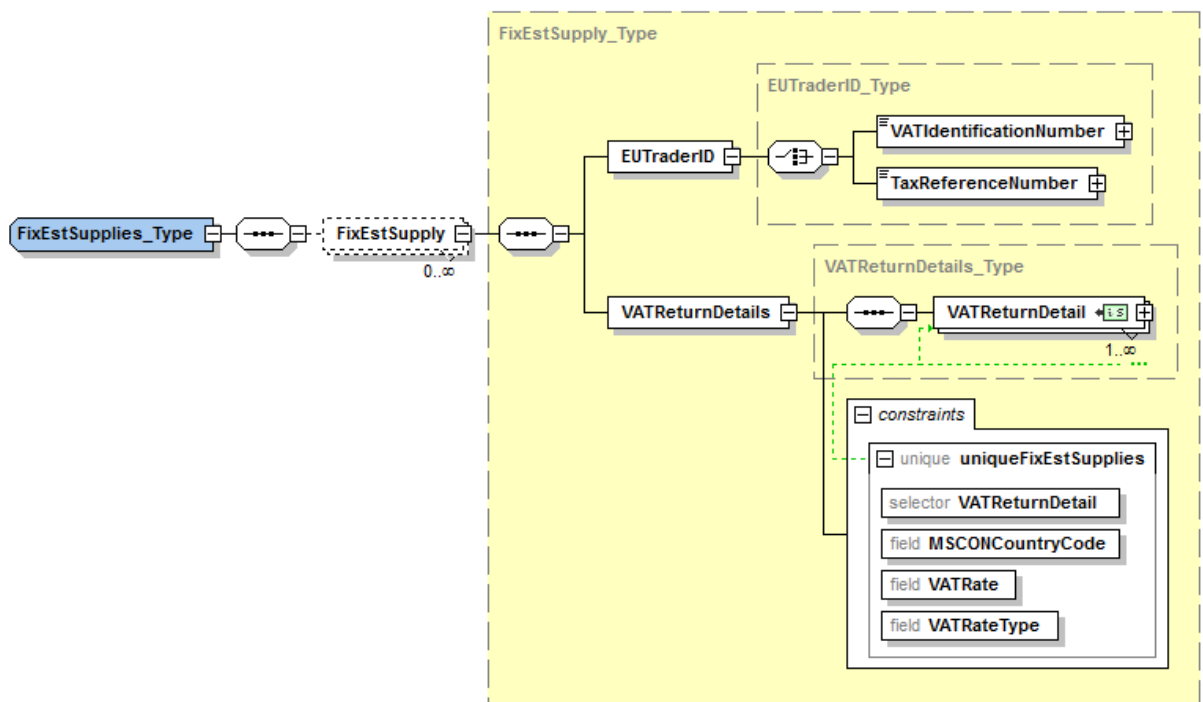


Figure 6: XML Schema Definition – FixEstSupply_Type

2.4.4 **EUTraderID**

Figure 7 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.

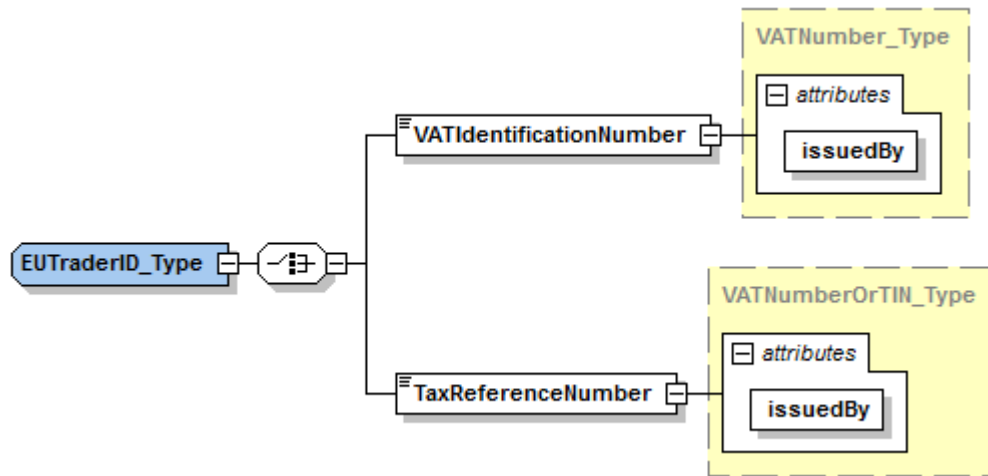


Figure 7: XML Schema Definition – EUTraderID_Type

Element or Attribute	Description
VATIdentificationNumber	Individual VAT identification number allocated by the MS, in accordance with [DIR06/112, Art. 362 and 369d] The value must have between three and fourteen characters, restricted to digits, letters A to Z, and the + and * characters. It begins with the two letters code of the MS that issued the identification number, e.g. NL999999999B99 for a Dutch VAT identification number.
TaxReferenceNumber	Individual Tax Reference number allocated by the MS, in accordance with [DIR06/112, Art. 362 and 369d]. 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 5.

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



2.4.5 VATReturnDetail

Figure 8 depicts the VATReturnDetail_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.

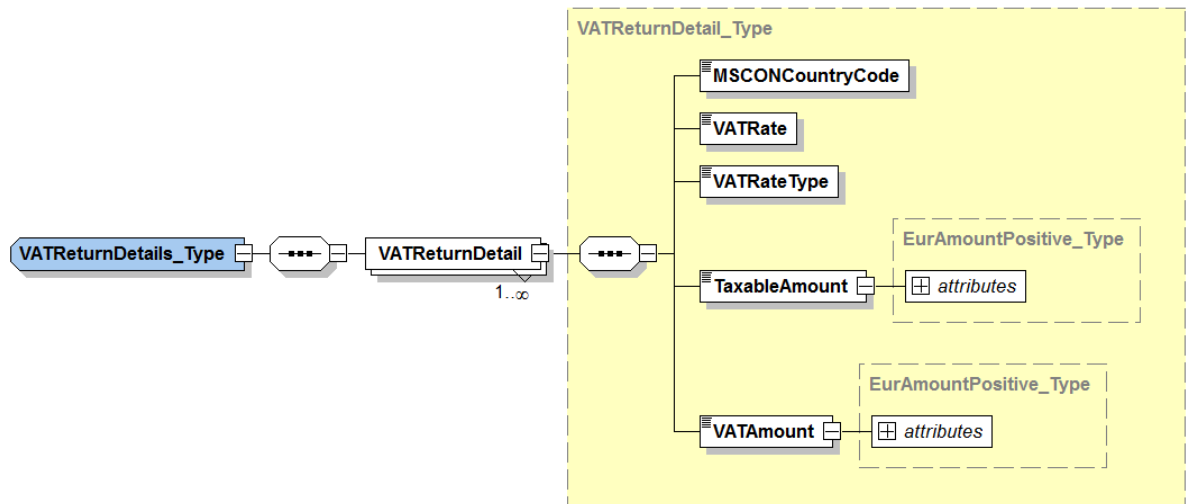


Figure 8: XML Schema Definition – VATReturnDetail_Type

Element or Attribute	Description
MCONCountryCode	The Member State (MCON) in which the supply is deemed to take place according to [DIR06/112, Article 58]. Refer to Table 5.
VATRate	The VAT rate as a percentage. It is a decimal value with up to 2 fraction digits. A percentage must be between 0 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 MCON 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).
VATAmount	The total VAT amount of supplies carried out to the MCON 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 4: XML Schema Definition – Attributes and elements in the VATReturnDetail_Type



3 CONTENT VALIDATION

When the NETP 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 without requiring further action from the NETP. 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:

- **PoBSupplies:** there can be only one supply from the MSID per MSCON, VAT rate and VAT rate type, meaning all supplies deemed to take place in the same MSCON subjected to 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);
- **FixEstSupplies:** all supplies carried out by one fixed establishment must be grouped in the same FixEstSupply element;
- **FixEstSupplies:** there can be only one supply from a particular fixed establishment per MSCON, VAT rate and VAT rate type, meaning all supplies deemed to take place in the same MSCON subjected to the same VAT rate and VAT rate type have to be regrouped into one over all supply.

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. In the case of the non-Union scheme, any mention of a fixed establishment will cause the XML file to be rejected;



- In case of a NETP having opted for the Union scheme, Luxembourg cannot be MSCON;
- In case Luxembourg is given as MSCON within the non-Union scheme, the VAT rates in the XML must match the ones effective in Luxembourg for the concerned VAT return period.

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 thence 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. Table 5 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	826	GB

Table 5: Member State country codes (numeric and alpha)

The third column of Table 5 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"> <i>FirstElement</i>: this element must occur at least one time; <i>SecondElement</i>: this element is optional and can occur at most five times.
	This symbol indicates an attribute of an element.	

Table 6: XML Notation – XML schema definition symbols



4.3 SAMPLE FILES

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

- NETPVatReturn-ex1.xml is representative of what most VAT returns will look like;
- NETPVatReturn-ex2.xml is an example of a nil VAT return which corresponds to no supplies being provided by the NETP during the concerned return period. If a non-nil VAT return has already been submitted for a given return period, importing of a file of the aforesaid kind sets all previously declared amounts to zero (such a VAT return is not considered as a nil return);
- NETPVatReturn-ex3.xml shows what the VAT returns looks like when supplies carried out by the NETP do not cover the return period as a whole.
- NETPVatReturn-ex4.1.xml and NETPVatReturn-ex4.2.xml show what the VAT returns might look like in case of a NETP changing its scheme from non-Union (4.1) to Union (4.2) during a quarter.

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

NETPVatReturn-ex1.xml

```
<?xml version="1.0" encoding="UTF-8"?>
<NETPVATReturn xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:noNamespaceSchemaLocation="NETPVATReturnDefinition-v1.07.xsd">
  <VATReturnHeader>
    <CreationTimestamp>2016-01-05T11:17:02.854Z</CreationTimestamp>
  </VATReturnHeader>
  <VATReturnBody>
    <TaxablePeriod>
      <Year>2015</Year>
      <Quarter>4</Quarter>
    </TaxablePeriod>
    <NETPSupplies>
      <PoBSupplies>
        <VATReturnDetail>
          <MSCONCountryCode>EL</MSCONCountryCode>
          <VATRate>20.00</VATRate>
          <VATRateType>STANDARD</VATRateType>
          <TaxableAmount currency="EUR">100000.00</TaxableAmount>
          <VATAmount currency="EUR">20000.00</VATAmount>
        </VATReturnDetail>
        <VATReturnDetail>
          <MSCONCountryCode>BE</MSCONCountryCode>
          <VATRate>20.00</VATRate>
          <VATRateType>STANDARD</VATRateType>
          <TaxableAmount currency="EUR">200000.00</TaxableAmount>
          <VATAmount currency="EUR">20000.00</VATAmount>
        </VATReturnDetail>
      </PoBSupplies>
      <FixEstSupplies>
        <FixEstSupply>
          <EUTraderID>
            <VATIdentificationNumber issuedBy="NL">NL999999999B99</VATIdentificationNumber>
          </EUTraderID>
          <VATReturnDetails>
            <VATReturnDetail>
              <MSCONCountryCode>EL</MSCONCountryCode>
              <VATRate>20.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">100000.00</TaxableAmount>
              <VATAmount currency="EUR">20000.00</VATAmount>
            </VATReturnDetail>
          </VATReturnDetails>
        </FixEstSupply>
      </FixEstSupplies>
      <FixEstSupply>
        <EUTraderID>
          <VATIdentificationNumber issuedBy="DE">DE987654</VATIdentificationNumber>
        </EUTraderID>
        <VATReturnDetails>
          <VATReturnDetail>
            <MSCONCountryCode>EL</MSCONCountryCode>
            <VATRate>20.00</VATRate>
            <VATRateType>STANDARD</VATRateType>
            <TaxableAmount currency="EUR">100000.00</TaxableAmount>
            <VATAmount currency="EUR">20000.00</VATAmount>
          </VATReturnDetail>
          <VATReturnDetail>
            <MSCONCountryCode>PT</MSCONCountryCode>
            <VATRate>10.00</VATRate>
            <VATRateType>STANDARD</VATRateType>
            <TaxableAmount currency="EUR">10000.00</TaxableAmount>
            <VATAmount currency="EUR">1000.00</VATAmount>
          </VATReturnDetail>
        </VATReturnDetails>
      </FixEstSupply>
    </NETPSupplies>
  </VATReturnBody>
</NETPVATReturn>
```

NETPVatReturn-ex2.xml

```
<?xml version="1.0" encoding="UTF-8"?>
<NETPVATReturn xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:noNamespaceSchemaLocation="NETPVATReturnDefinition-v1.07.xsd">
  <VATReturnHeader>
    <CreationTimestamp>2016-01-05T11:17:02.854Z</CreationTimestamp>
  </VATReturnHeader>
  <VATReturnBody>
    <TaxablePeriod>
      <Year>2015</Year>
      <Quarter>4</Quarter>
    </TaxablePeriod>
    <NETPSupplies>
      <PoBSupplies> </PoBSupplies>
      <FixEstSupplies> </FixEstSupplies>
    </NETPSupplies>
  </VATReturnBody>
</NETPVATReturn>
```

NETPVatReturn-ex3.xml

```

<?xml version="1.0" encoding="UTF-8"?>
<NETPVATReturn xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:noNamespaceSchemaLocation="NETPVATReturnDefinition-v1.07.xsd">
  <VATReturnHeader>
    <CreationTimestamp>2016-01-05T11:17:02.854Z</CreationTimestamp>
  </VATReturnHeader>
  <VATReturnBody>
    <TaxablePeriod>
      <Year>2015</Year>
      <Quarter>4</Quarter>
      <StartDate>2015-11-01</StartDate>
      <EndDate>2015-12-31</EndDate>
    </TaxablePeriod>
    <NETPSupplies>
      <PoBSupplies>
        <VATReturnDetail>
          <MSCONCountryCode>EL</MSCONCountryCode>
          <VATRate>20.00</VATRate>
          <VATRateType>STANDARD</VATRateType>
          <TaxableAmount currency="EUR">100000.00</TaxableAmount>
          <VATAmount currency="EUR">20000.00</VATAmount>
        </VATReturnDetail>
        <VATReturnDetail>
          <MSCONCountryCode>BE</MSCONCountryCode>
          <VATRate>20.00</VATRate>
          <VATRateType>REDUCED</VATRateType>
          <TaxableAmount currency="EUR">200000.00</TaxableAmount>
          <VATAmount currency="EUR">40000.00</VATAmount>
        </VATReturnDetail>
      </PoBSupplies>
      <FixEstSupplies>
        <FixEstSupply>
          <EUTraderID>
            <VATIdentificationNumber issuedBy="FR">FR232425</VATIdentificationNumber>
          </EUTraderID>
          <VATReturnDetails>
            <VATReturnDetail>
              <MSCONCountryCode>EL</MSCONCountryCode>
              <VATRate>20.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">100000.00</TaxableAmount>
              <VATAmount currency="EUR">20000.00</VATAmount>
            </VATReturnDetail>
          </VATReturnDetails>
        </FixEstSupply>
        <FixEstSupply>
          <EUTraderID>
            <VATIdentificationNumber issuedBy="DE">DE56458787</VATIdentificationNumber>
          </EUTraderID>
          <VATReturnDetails>
            <VATReturnDetail>
              <MSCONCountryCode>EL</MSCONCountryCode>
              <VATRate>20.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">100000.00</TaxableAmount>
              <VATAmount currency="EUR">20000.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSCONCountryCode>PT</MSCONCountryCode>
              <VATRate>10.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">10000.00</TaxableAmount>
              <VATAmount currency="EUR">1000.00</VATAmount>
            </VATReturnDetail>
          </VATReturnDetails>
        </FixEstSupply>
      </FixEstSupplies>
    </NETPSupplies>
  </VATReturnBody>
</NETPVATReturn>

```


NETPVatReturn-ex4.1.xml

```
<?xml version="1.0" encoding="UTF-8"?>
<NETPVATReturn xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:noNamespaceSchemaLocation="NETPVATReturnDefinition-v1.07.xsd">
  <VATReturnHeader>
    <CreationTimestamp>2016-01-05T11:17:02.854Z</CreationTimestamp>
  </VATReturnHeader>
  <VATReturnBody>
    <TaxablePeriod>
      <Year>2015</Year>
      <Quarter>4</Quarter>
      <StartDate>2015-11-01</StartDate>
      <EndDate>2015-12-10</EndDate>
    </TaxablePeriod>
    <NETPSupplies>
      <PoBSupplies>
        <VATReturnDetail>
          <MSCONCountryCode>EL</MSCONCountryCode>
          <VATRate>20.00</VATRate>
          <VATRateType>STANDARD</VATRateType>
          <TaxableAmount currency="EUR">100000.00</TaxableAmount>
          <VATAmount currency="EUR">20000.00</VATAmount>
        </VATReturnDetail>
        <VATReturnDetail>
          <MSCONCountryCode>BE</MSCONCountryCode>
          <VATRate>20.00</VATRate>
          <VATRateType>STANDARD</VATRateType>
          <TaxableAmount currency="EUR">200000.00</TaxableAmount>
          <VATAmount currency="EUR">20000.00</VATAmount>
        </VATReturnDetail>
      </PoBSupplies>
      <FixEstSupplies></FixEstSupplies>
    </NETPSupplies>
  </VATReturnBody>
</NETPVATReturn>
```

NETPVatReturn-ex4.2.xml

```
<?xml version="1.0" encoding="UTF-8"?>
<NETPVATReturn xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:noNamespaceSchemaLocation="NETPVATReturnDefinition-v1.07.xsd">
  <VATReturnHeader>
    <CreationTimestamp>2016-01-05T11:17:02.854Z</CreationTimestamp>
  </VATReturnHeader>
  <VATReturnBody>
    <TaxablePeriod>
      <Year>2015</Year>
      <Quarter>4</Quarter>
      <StartDate>2015-12-11</StartDate>
      <EndDate>2015-12-31</EndDate>
    </TaxablePeriod>
    <NETPSupplies>
      <PoBSupplies>
        <VATReturnDetail>
          <MSCONCountryCode>CY</MSCONCountryCode>
          <VATRate>20.00</VATRate>
          <VATRateType>STANDARD</VATRateType>
          <TaxableAmount currency="EUR">200000.00</TaxableAmount>
          <VATAmount currency="EUR">40000.00</VATAmount>
        </VATReturnDetail>
        <VATReturnDetail>
          <MSCONCountryCode>BE</MSCONCountryCode>
          <VATRate>20.00</VATRate>
          <VATRateType>STANDARD</VATRateType>
          <TaxableAmount currency="EUR">300000.00</TaxableAmount>
          <VATAmount currency="EUR">250000.00</VATAmount>
        </VATReturnDetail>
      </PoBSupplies>
      <FixEstSupplies>
        <FixEstSupply>
          <EUTraderID>
            <VATIdentificationNumber issuedBy="FR">FR123456</VATIdentificationNumber>
          </EUTraderID>
          <VATReturnDetails>
            <VATReturnDetail>
              <MSCONCountryCode>IE</MSCONCountryCode>
              <VATRate>20.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">300000.00</TaxableAmount>
              <VATAmount currency="EUR">60000.00</VATAmount>
            </VATReturnDetail>
          </VATReturnDetails>
        </FixEstSupply>
        <FixEstSupply>
          <EUTraderID>
            <VATIdentificationNumber issuedBy="DE">DE987654</VATIdentificationNumber>
          </EUTraderID>
          <VATReturnDetails>
            <VATReturnDetail>
              <MSCONCountryCode>EL</MSCONCountryCode>
              <VATRate>20.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">100000.00</TaxableAmount>
              <VATAmount currency="EUR">20000.00</VATAmount>
            </VATReturnDetail>
            <VATReturnDetail>
              <MSCONCountryCode>PT</MSCONCountryCode>
              <VATRate>10.00</VATRate>
              <VATRateType>STANDARD</VATRateType>
              <TaxableAmount currency="EUR">10000.00</TaxableAmount>
              <VATAmount currency="EUR">1000.00</VATAmount>
            </VATReturnDetail>
          </VATReturnDetails>
        </FixEstSupply>
      </FixEstSupplies>
    </NETPSupplies>
  </VATReturnBody>
</NETPVATReturn>
```