



USER MANUAL

The VATMOSS portal allows users of a taxable person having access to the VATMOSS system to fulfil their tax obligations including the management of the registration data (registration request to the special scheme, updates of the registration data, exclusion request from the special scheme), the management of mandates as well as the filing of VAT returns.



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ABBREVIATIONS

The following table shows the abbreviations used in this manual. For a detailed explanation of some concepts, the user can refer to the section “Definitions”.

ABBREVIATIONS AND ACRONYMS	
Abbreviation	Meaning
CTIE	Centre des Technologies de l’Information de l’Etat
AED	Administration de l’enregistrement, des domaines et de la TVA
M1SS	Mini One Stop Shop.
OSS	One Stop Shop
iOSS	Import One Stop Shop
MOSS Legislation	Effective legislation for M1SS. Currently in force, until 30/06/2021. Optional special scheme applicable to the telecommunications, broadcasting or electronic services supplied by taxable persons (Non-Established Taxable Person) established or not in the European Union to non-taxable persons having their home or habitual residence within the territory of the European Union.
OSS Legislation	Effective from 01/07/2021 (before this date, only pre-registrations are possible). Optional special scheme applicable
Member State	Member State of the European Union
VATMOSS	Luxembourgish OSS
MSID	Member State of Identification in OSS
MSCON	Member State of consumption
MSEST	Member State of ESTablishment
NETP	Non-Established Taxable Person
NETP LU	NETP being registered or registered in VATMOSS
Special scheme	Collective term to designate the Union scheme, the non-Union scheme and the Import scheme
NETP LU UE	LU NETP registered in the Union scheme of VATMOSS
NETP LU non UE	LU NETP registered in the non-Union scheme of VATMOSS
NETP LU Import	LU NETP registered in the Import scheme of VATMOSS
Intermediary	‘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.
Notification	Message addressed to the LU NETP by VATMOSS on the web portal
VAT identification number	Number allocated during the registration of a person to the VAT. It consists of an identical and unique group of 8 digits preceded by the two letters LU. This number is used in intra-Community exchanges.
National tax number	Number that allows identifying the taxpayer in order to facilitate the tax administrations in their internal tax business. This number also allows the identification of taxpayers investing in other Member States.

Table 1: Abbreviations and Acronyms

A. The special scheme of One Stop Shop

OSS

The One Stop Shop (OSS) is divided into three optional special schemes for taxable persons supplying services to non-taxable persons or making distance sales of goods, certain domestic supplies of goods defined in [DIR06/112] and distance sales of goods imported from third territories or third countries, namely:

- “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”
 - This is the “Union Scheme”. This is an extension to the definition of “Union Scheme” used in the context of Mini-One Stop Shop (MOSS), which has been in operation since 2015.
- “Special scheme for services supplied by taxable persons not established within the Community”
 - This is the “non-Union Scheme”.

This is an extension to the definition of “non-Union Scheme” used in the context of MOSS.
- “Special scheme for distance sales of goods imported from third territories or third countries”
 - This is the “Import scheme”. This scheme will be operational from 01/07/2021.

The special schemes mainly aim at simplifying administrative procedures of the NETP by allowing them to file and pay their VAT returns to only one Member State, called **Member State of identification** (MSID) [art. 358a, 369a DIR06/112], rather than having to complete procedures in each Member State in which they have supplied goods or provided services. On these returns, the NETP summarizes all the goods supplied or services provided to non-taxable persons in Member States, called **Member States of consumption** [art. 58 DIR06/112], where they are not located or where they do not have fixed establishments.

The One Stop Shop (OSS) is an extension of Mini One Stop Shop (MOSS) which is effective since 2015 until 30/06/2021.

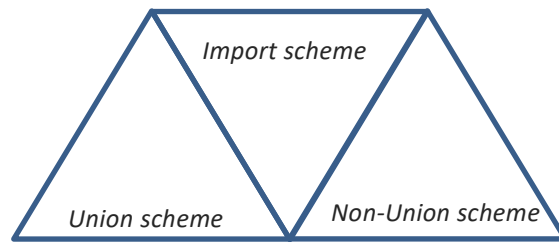


Figure 1: Special schemes of OSS

NETP

There are three distinct sets of NETP that are likely to take advantage of these special schemes in a MSID:

- **NETP tied to non-Union scheme:**

Any taxable person who has not established his business within the European Union, does not have a fixed establishment there may opt for the non-Union scheme as provided for in Section 2 of Chapter 6 of Title XII of DIR06/112. The taxable person can choose any Member State to be his Member State of identification.

The MSID selected by the NETP identifies that NETP in OSS through the allocation of an individual VAT identification number, called Voes number, that meets the alphanumeric syntax EUxxxxxyyyz [art. 362 DIR06/112], where xxx is a digital code identifying uniquely the MSID, while yyyy are 5 digits identifying uniquely the NETP and z is a check digit.
- **NETP tied to Union scheme:**

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 of DIR06/112.

When the taxable person has established his business within the European Union, the Member State in which he has established his business is considered as MSID.

When the taxable person has established his business outside the European Union, but has several fixed establishments in the Member States within the European Union, he is entitled to choose one of those Member States to be the Member State of identification.

Please note that the "Union scheme" does not apply to goods or services supplied in a Member State where the taxable person has established his business or in which he has a fixed establishment. These supplies must be reported to the competent tax authorities of that Member State in the VAT return designated by the article 250 of DIR06/112.

The identification of a NETP tied to the Union scheme in the optional scheme of OSS is done through the VAT identification number that has been allocated by the MSID for its internal operations [art. 369d DIR06/112]. Thus a taxable person can only opt for the Union scheme if he is already registered for VAT purposes in the MSID.
- **NETP tied to Import scheme:**

Import scheme' (iOSS) means the special scheme allowing suppliers and electronic interfaces selling imported goods to buyers in the EU to collect, declare and pay the VAT to the tax authorities, instead of making the buyer pay the VAT at the moment the goods are imported into the EU as it was previously the case (for products over 22 EUR).

The iOSS covers the sale of goods from a distance that are:

- dispatched or transported from outside of the EU at the time they are sold;
- dispatched or transported in consignments with a value not exceeding a total of EUR 150 (low value goods) even if the order contains more than one item;
- not subject to excise duties (typically applied to alcohol or tobacco products).

When an electronic interface facilitates the sales of imported goods from a supplier and the goods are:

- dispatched or transported from outside of the EU at the time they are sold;
- dispatched or transported in consignments with a value not exceeding EUR 150 (low value goods);
- not subject to excise duties (typically applied to alcohol or tobacco products).

The electronic interface is considered to have facilitated the sale of imported goods when it allows a buyer and a seller to enter into contact via that electronic interface, where the end result is the sale of goods to that buyer.

An NETP can register businesses on the OSS portal of any EU Member State. If businesses are not based in the EU, the NETP will normally need to appoint an EU-established intermediary to fulfil their VAT obligations under IOSS. The IOSS registration is valid for all distance sales of imported goods to buyers in the EU.

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.

An intermediary can register businesses on the OSS portal in which he has his place of business or, in the absence of a place of business in the Union, the Member State in which he has a fixed establishment where he indicates that he will make use of the import scheme on behalf of the taxable person(s) he represents.

The MSID selected by the NETP identifies that NETP in iOSS through the allocation of an individual VAT identification number, called Import number, that meets the alphanumeric syntax IMxxxxxyyyzz [art. 369q (1) or (3) DIR06/112], where xxx is a digital code identifying uniquely the MSID, while yyyyyy are 6 digits identifying uniquely the NETP and z is a check digit.

The MSID selected by the intermediary identifies that intermediary in OSS through the allocation of an individual VAT identification number, called Intermediary number, that meets the alphanumeric syntax INxxxxxyyyzz [art. 369q (2) DIR06/112],

where xxx is a digital code identifying uniquely the MSID, while yyyyyy are 6 digits identifying uniquely the NETP and z is a check digit.

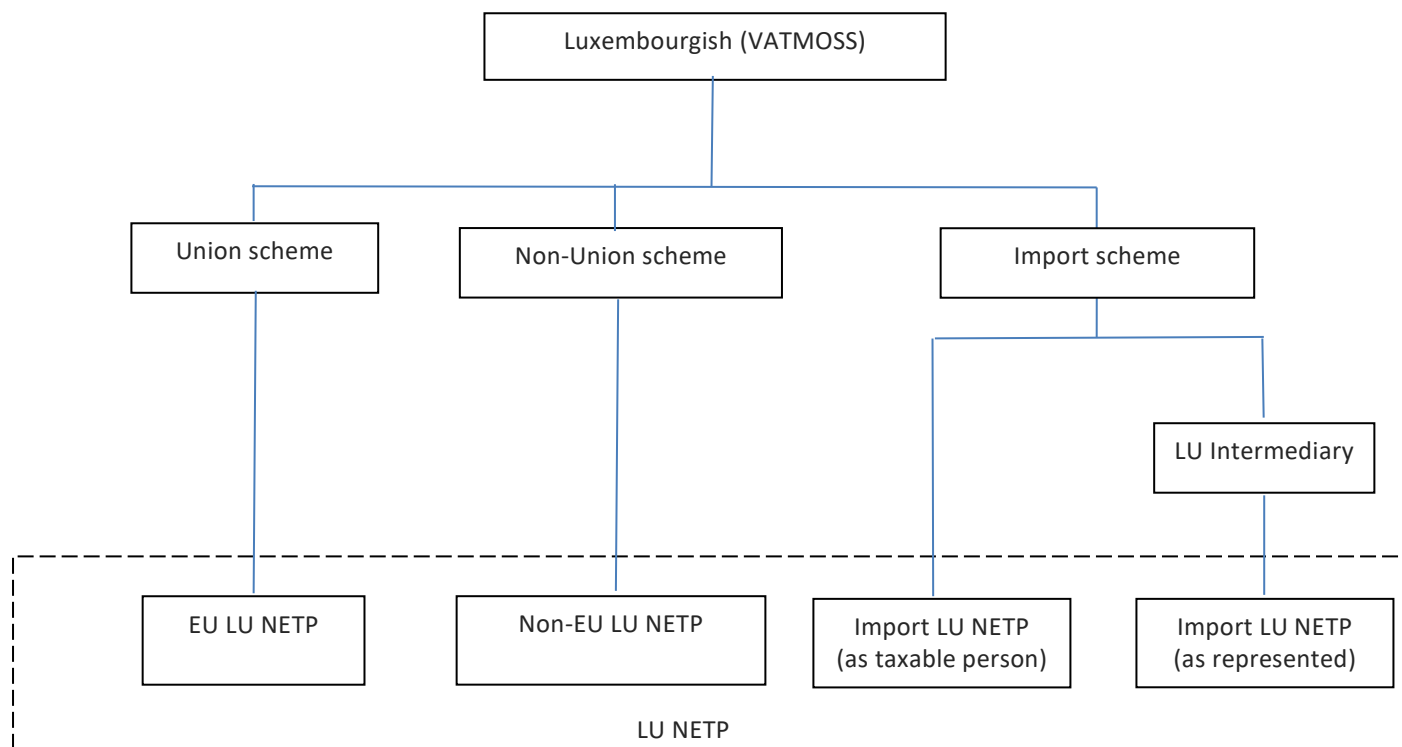


Figure 2 : OSS organization at the Grand-Duchy of Luxembourg

B. The actors of the OSS special scheme – The NETP

The NETP are divided in two groups:

- LU NETP registered in the Luxembourgish OSS, called VATMOSS and amongst which there are 3 kinds of scheme (Union, non-Union and Import) ;
 - **EU LU NETP**
An EU LU NETP is a NETP registered in VATMOSS under the Union scheme, i.e. a NETP with its place of business or a fixed establishment in Luxembourg. The identification is done by the VAT identification number in Luxembourg.
 - **Non-EU LU NETP**
A non-EU LU NETP is a NETP registered in VATMOSS under the non-Union scheme, i.e. a NETP who chose Luxembourg as MSID.
 - **Import LU NETP**
An Import LU NETP is a NETP registered in VATMOSS under the Import scheme, i.e. a NETP who chose Luxembourg as MSID, or being registered by an LU intermediary, i.e. an Intermediary who chose Luxembourg as MSID.
- Non LU NETP (EU, non-EU and Import) registered in OSS in another Member State.

C. Related concepts

MSID – Member State of identification (non-Union, Union and Import scheme)

The Member State of identification is the Member State in which the NETP is registered to OSS and performs his tax obligations including the filing of VAT returns and the payment of the due tax [art. 358a, 369a, 369I DIR06/112].

MSCON – Member State of consumption

The Member State of consumption is the Member State in which the supply of services is deemed to take place (non-Union scheme, art. 358a DIR06/112 – Union scheme, art. 369a DIR 06/112); in case of intra-Community distance sales of goods, the Member State where the dispatch or transport of the goods to the customer ends (Union scheme, art. 369a DIR06/112); and for the Import scheme the Member State where the dispatch or transport of the goods to the customer ends (art. 369I DIR06/112).

Fixed establishment (Union scheme and Import scheme)

In the context of the Union scheme, the NETP can declare a list of Fixed Establishments in other Member State(s) than the Member State of identification.

The terms 'Fixed Establishment' refers to:

- The entity from which services are supplied and/or from which goods are dispatched or transported.
- The consignment stock from which goods are dispatched or transported.

For the purposes of intra-Community distance sales of goods, the NETP has the possibility to dispatch or transport goods from consignment stock (i.e. place where goods are stored) in any Member State.

In the context of the Import scheme, the NETP can declare a list of Fixed Establishment identifiers where the Import NETP or the Intermediary is established, other than the MSID, provided by the NETP or the Intermediary (i.e. acting on behalf of NETP or for his own registration information).

MSEST – Member State holding a fixed establishment (Union scheme)

It is the Member State of the European Union, different from MSID, in which there is a fixed establishment providing services or supplying goods to non-taxable persons in MSCON.

1. INTRODUCTION

1.1. OBJECTIVE

The VATMOSS portal allows a LU NETP to have access to the VATMOSS system in order to fulfil their tax obligations including the management of the registration data (registration request to the special scheme, updates of the registration data, exclusion request from the special scheme) and the filing of the VAT return.

This document is the user manual of the VATMOSS portal. As it stands, it sets out how to connect to the portal, how to view notifications generated by VATMOSS or by the AED and how to handle the preferences that the user can adapt to his needs.

1.2. STRUCTURE OF THE DOCUMENT

The document is composed of the following elements:

- Chapter **1 – Introduction** gives an overview of the objective and the scope of this document and the intended audience;
- Chapter **2 – Connection** describes the procedure allowing a user to access to the portal;
- Chapter **3 – Initial registration in VATMOSS** describes how to register in VATMOSS;
- Chapter **4 – Other types of Requests** describes the requests that a NETP can submit in VATMOSS;
- Chapter **5 – Update of the registration data** describes how to update the registration data;
- Chapter **6 – Exclusion Request** describes how the NETP can proceed with its voluntary exclusion from VATMOSS;
- Chapter **7 – Re-registration in VATMOSS** describes how a NETP who has been excluded from VATMOSS can request his re-registration;
- Chapter **8 – Requests history** describes where the NETP can consult the history of the requests he submitted;
- Chapter **9 – VAT returns** presents the way to submit VAT return and the different actions;
- Chapter **10 – Notifications** presents the follow-up of the received notifications;
- Chapter **11 – Mandates** presents the mandates management, with the establishment and the revocation of them;
- Chapter **12 – Agent** presents the functionalities of the agents on VATMOSS;
- Chapter **13 – User's preferences** describes how the user can modify his preferences.

2. CONNECTION

The user of the portal, that is to say the LU NETP, must pass through the connection screen of the CTIE before accessing any page of the portal. The connection requires an active Luxtrust card / Signing-Stick and the necessary software to read the LuxTrust card / Signing-Stick installed on the client computer.

The URL of the application in the production environment is:

<https://vatmoss.b2g.etat.lu/enoss-netp/>

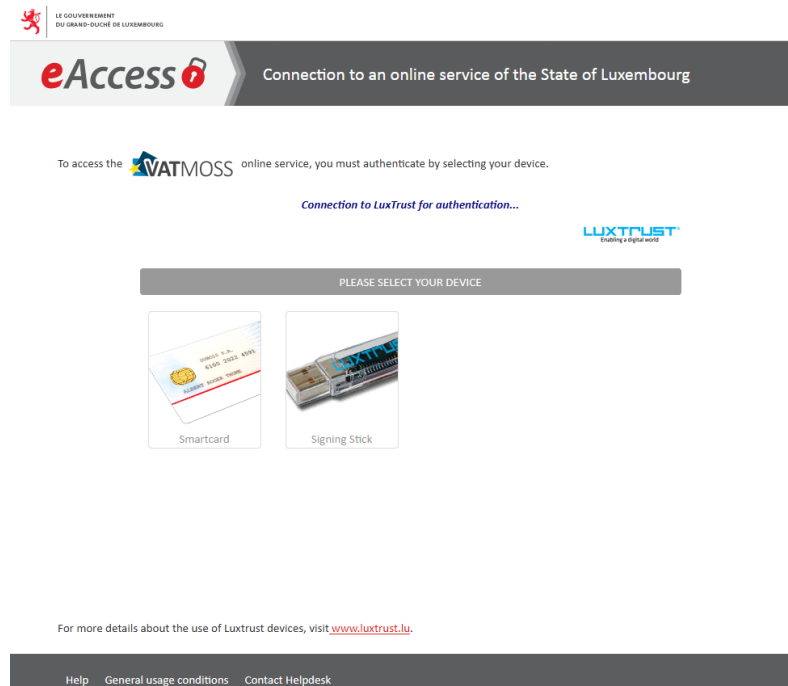


Figure 3: Connection screen

3. INITIAL REGISTRATION IN VATMOSS

At the first connection to VATMOSS, the following screen is displayed:

The screenshot shows the 'Add a scheme' page in VATMOSS. The header includes the VATMOSS logo, the text 'One Stop Shop - VAT on goods and services', and a yellow 'Add a scheme' button. Language flags for FR, DE, and EN are visible. The main content is organized into three sections: MOSS legislation, OSS legislation, and Import scheme. Each section contains two options: Union scheme and Non-Union scheme, each with a registration button and a description of the scheme.

MOSS legislation
Currently in force, until 30/06/2021

Union scheme
Register in the EU scheme

The headquarters of my company or one of its fixed establishments is located in the European Union. I wish to declare telecommunication services, broadcasting services, television services or electronic services to non-taxable persons.

Non-Union scheme
Register in the non-EU scheme

My company is established in a country or territory located outside the European Union. I wish to declare telecommunication services, broadcasting services, television services or electronic services to non-taxable persons.

OSS legislation
Effective from 01/07/2021 (before this date, only pre-registrations are possible)

Union scheme
Pre-register in the EU scheme

- The headquarter of my company or one of its fixed establishments is located in the European Union. I wish to declare supplies of goods and/or services of all types.
- My company is established in a country or territory located outside the European Union and has stock(s) of goods on consignment in the European Union. I wish to declare supplies of goods of all types.

Non-Union scheme
Pre-register in the non-EU scheme

My company is not established in the European Union. I wish to declare supplies of services of all types.

Import scheme

Pre-register in the import scheme as taxable person

I wish to declare my supplies of goods imported from third territories or third countries and whose intrinsic value does not exceed 150€.

Pre-register in the import scheme as intermediary

I wish to declare on behalf of other companies the supplies of goods which they import from third territories or third countries and whose intrinsic value does not exceed the value of 150€.

Figure 4: Add a scheme

Before using VATMOSS, it is mandatory to submit a registration request. For this reason, the screen “Add a scheme” is displayed at the first connection. On this page the LU NETP can choose a special scheme of the MOSS legislation to register into or a special scheme of the OSS legislation to pre-register into. The current section describes the different steps that a LU NETP/intermediary must perform in order to submit its registration request in VATMOSS. He must refer to:

- Section “3.1.1.1 - Union scheme” for the EU LU NETP registration linked to the Union scheme of the MOSS legislation;
- section “3.1.1.2 - Non-Union scheme” for the non EU LU NETP registration linked to the non-Union scheme of the MOSS legislation;
- section “3.1.2.1 - Union scheme” for the EU LU NETP pre-registration linked to the Union scheme of the OSS legislation;
- section “3.1.2.2 - Non-Union scheme” for the non EU LU NETP pre-registration linked to the non-Union scheme of the OSS legislation;
- section “3.1.2.3 - Import scheme (taxable person)” for the LU NETP pre-registration linked to the import scheme;

- section “3.1.2.4 - Import scheme (intermediary)” for the LU intermediary pre-registration linked to the import scheme;
- section “3.1.2.5 - Import scheme (represented NETP)” for the NETP linked pre-registration to the import scheme while being represented by an intermediary.

Once a registration request for the MOSS legislation is accepted by the AED, the LU NETP can access all the features of the web portal for the special scheme he registered into.

In the case of a pre-registration in the OSS legislation that is accepted by the AED, the LU NETP/intermediary has limited access to features of the web portal because the OSS legislation will only be in force starting on the 1st of July 2021. Before this date, a pre-registered NETP/intermediary in the OSS legislation cannot update his registration information or deposit vat returns.

3.1. REGISTRATION REQUEST

The LU NETP/intermediary reaches the registration form by clicking on one of the buttons starting with “**Register**” for the MOSS legislation or “**Pre-register**” for the OSS legislation. The information that the LU NETP/intermediary must provide is different depending on the legislation and scheme, i.e. Union scheme, non-Union scheme or Import scheme. The scheme applicable to the LU NETP/intermediary is automatically detected and access to not applicable schemes is denied by VATMOSS.

After having selected a scheme of a legislation and before finally submitting a registration request, the LU NETP/intermediary can save it as “draft”. Saving a draft can only be performed if the entered data is complete and valid. All the fields marked by a red asterisk, that are showed by the figures presented in the current section, must be filled in to submit the registration request to the AED.

Note: if a LU NETP is already registered in the EU scheme or non-UE scheme in the MOSS legislation, it can’t register to the EU scheme or non-UE scheme in the OSS legislation. Its data from MOSS will be automatically migrated from MOSS to OSS when the OSS legislation will be in force on the 1st of July 2021. It is however possible to pre-register to the Import scheme.

3.1.1. MOSS Legislation

3.1.1.1. Union scheme

Prior checks (EU LU NETP)

When accessing a registration request form for a EU LU NETP (MOSS legislation), VATMOSS checks if the EU LU NETP is a taxable person that is active and known to the national register of VAT identification. If this is not the case, an error message (Figure 5: Registration not possible) is displayed and informs the EU LU NETP that he cannot submit a registration request and that he should contact the eTVA helpdesk.

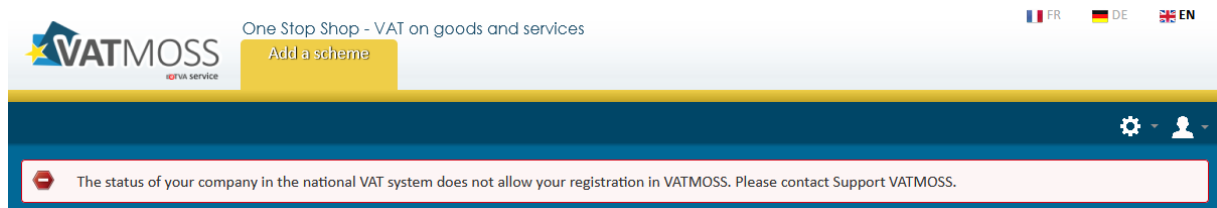


Figure 5: Registration not possible

Registration data

Only if the EU LU NETP is an active taxable person that is known in the database of the AED, it is possible to fill in a registration request in VATMOSS. For the Union scheme, some fields of the registration request form in the following figure are initialized via the data coming from the national register of VAT identification. Those pre-initialized fields are greyed out as seen in Figure 6: EU Registration request – part 1. If the pre-initialized fields are incorrect, the EU LU NETP must contact the eTVA helpdesk before proceeding. The following figure shows the page used to submit a registration request to VATMOSS for the Union scheme in the MOSS legislation:

Figure 6: EU Registration request – part 1

① **Change of Member State of identification:** This section must be opted-in if the EU LU NETP was registered for the Union scheme in another Member State of the European Union and he requested to be excluded from that Member State with the intent to register in Luxembourg as MSID through VATMOSS. In the case of a change of MSID, the EU LU NETP must select “Yes” and indicate his previous MSID as well as the VAT identification number in this Member State.

② **Identification detail:**

- The Luxembourgish register number, the individual VAT identification number, the company name, the VAT group and the address are pre-initialized and not modifiable fields (greyed fields in the above figure). The address is the place of business in Luxembourg or, if that information is unavailable, the address of the fixed establishment in Luxembourg. Those addresses are coming from the national register of VAT identification;
- The field called “The country in which the taxable person has his place of business” informs about the country in which the EU LU NETP declares his place of business. It is either the Grand Duchy of Luxembourg or, if there is no place of business within the European Union, the country outside the European Union where the place of business of the company is located;

- A first button “Add” allows to add one or several trading name(s) if they differ from the company name;
- A valid e-mail address must be specified in order to continue the registration and finalize it. In fact, this e-mail address will be checked by sending an e-mail from VATMOSS before the finalization of the registration process. By ticking the underneath box, the EU LU NETP can force the sending of an e-mail to this address whenever a notification is addressed to him on the portal;
- A second button “Add” allows to add one or several website(s) to the company;

Figure 7: EU Registration request – part 2

- ③ **Services:** Gives details about the services that the EU LU NETP provides. A description of the supplied services must be given.
- ④ **Contact:** This part of the registration request contains the information about the contact person of the EU LU NETP for the AED. If the national register of VAT identification includes a phone number, this phone number is pre-initialized, but may be modified.
- ⑤ **Bank Account:** Contains the bank details of the EU LU NETP that are pre-initialized with data coming from the national register of VAT identification. This data may still be modified.

Figure 8: EU Registration request – part 3

- ⑥ **Fixed establishments situated in a Member State other than the MSID:** A fixed establishment is any establishment, other than the place of business, that has a sufficient degree of permanence and a suitable structure in terms of human and technical

resources in order to supply the services it provides. Simply having a VAT Identification number does not in itself mean that an establishment qualifies as a fixed establishment.

All fixed establishments that the EU LU NETP company has on the territory of the European Union must be specified.

⑦ It is possible to remove a fixed establishment that is already filled via the cross on the right. The removal is taken into account when the registration is saved as “draft” or submitted.

⑧ It is possible to add a fixed establishment by clicking on the button “Add a fixed establishment”. The pop-up that opens allows the user to enter the information relative to the fixed establishment.

The screenshot shows a web form titled "Add a fixed establishment" with a close button (X) in the top right corner. The form is divided into two main sections. The left section contains fields for "Trading Name" (marked with a red circle 9), "Select your identifier type" (with radio buttons for "Individual VAT identification number" and "Tax reference number"), "Issued by" (a dropdown menu), and "Number" (a text field). The right section contains fields for "Street" (marked with a red circle 10), "Number", "Floor", "Office", "Post Office Box", "District", "Other local ID", "Postal Code / ZIP Code", "City", "Country" (a dropdown menu), and "Country sub-entity". At the bottom left of the form, there are two buttons: "Add" (marked with a red circle 11) and "Cancel" (marked with a red circle 12).

Figure 9: EU Registration request – Add a fixed establishment

⑨ Information related to the identification of the fixed establishment. The VAT Identification number can only contain upper-case alphabetic characters and numeric characters.

⑩ Address of the fixed establishment.

⑪ This button is used to confirm the addition of a fixed establishment to the existing list. The addition of a fixed establishment does not save the changes done to the registration request. In order to save these changes, it is needed to save the registration request by clicking on the button ⑪ on the following figure.

⑫ This button is used to cancel the modifications that have been done until now on the fixed establishment.

VAT identification number(s) allocated by Member State(s) as a non-established taxable person 13

I have at least one other VAT identification number as a non-established taxable person in another EU country
☒ Yes ☐ No

Issuing country	VAT identification number
<input type="text"/>	<input type="text"/>

Add

Registration 14

Date of commencement of using the scheme
☒ Default date of commencement of using the scheme 01/04/2021
☐ Date of commencement of using the scheme based on the first supply of services

Previous use of either of the special schemes 15

In accordance to Articles 362 or 369d of Directive 2006/112/EC I have already used either of the special schemes for telecommunication services, broadcasting or electronic services in the European Union.
☒ Yes ☐ No

Issuing country	Individual VAT identification number
<input type="text"/>	<input type="text"/>

Add

Submit 16 Save as draft 17 Cancel 18

Figure 10: EU Registration request – part 4

13 **VAT identification number(s) allocated by Member State(s) as a non-established taxable person:** This part lists the identification numbers that the taxable person has in others Member States in which the EU LU NETP has neither a place of business, nor a fixed establishment, but in which he is obliged to register for VAT purposes, particularly for distance sales. The Individual VAT Identification Number can only contain upper-case alphabetic characters and numeric characters.

14 **Date of commencement of using the scheme:** This is the beginning date of the activities under the Union scheme.

The first option is selected by default. Using this option, the beginning date of the activities covered by VATMOSS is the first day of the calendar quarter following the one during which the EU LU NETP submitted the registration request in VATMOSS, provided that the registration request is accepted and validated by the AED during the quarter of application to join the Union scheme.

The legislation allows one to force a beginning date based on the date of first supply of services [art. 57d of Council regulation (EU) No 967/2012 of 9 October 2012]. In this case, the registration request must be done at the latest the tenth day of the month following the date of the first service supplied. When selecting the second option, the user can only enter a date between the date of the first supply of services and the tenth day of the month following the date of the first supply of services.

15 **Previous use of either of the special schemes:** By selecting the option “Yes”, this section must list all the previous registrations of the LU NETP to M1SS, whether in the Union or the non-Union scheme, in Luxembourg or any other Member State of the European Union. The Individual VAT Identification Number can only contain upper-case alphabetic characters and numeric characters.

16 **Submit:** Validates the request before its submission (see the section “3.2 - Request submission”). The validation of the e-mail address provided by the EU LU NETP in the registration request is needed before definitive submission of the registration request for acceptance by the AED.

⑰ **Save as draft:** Validates the request before saving it as draft. The EU LU NETP can resume completing the form later.

⑱ **Cancel:** Cancels the unsaved changes.

When the EU LU NETP saved a registration request as “draft” for the Union scheme, he can access the saved draft at the next connection to VATMOSS under the menu “Registration Data” of the Union scheme tab. In the case of rejection for any reason whatsoever by the AED of a first registration request, the EU LU NETP can load the last registration request submitted to the AED under the menu “Registration data” of the Union scheme tab.



Figure 11: Delete draft and load the last submitted data

⑲ **Delete draft:** Definitively deletes the current draft and the page returns to its initial state at the page 16 on Figure 4: Add a scheme.

⑳ **Show the last transmitted registration:** After the submission of a registration request, the AED can reject it and the EU LU NETP has the possibility to cancel it as long as an AED agent is not yet in charge of the request. This button allows one to reload the last data submitted to the AED (whatever the status: accepted, rejected or cancelled). If a draft exists, it is not overwritten. For that, it is needed to save the request.

3.1.1.2. Non-Union scheme

Prior checks (non-EU LU NETP)

When accessing a registration request form for a non-EU LU NETP (MOSS legislation), VATMOSS checks if the non-EU LU NETP is a taxable person that is known to the national register of VAT identification. If this is not the case, an error message (Figure 5: Registration not possible) is displayed and informs the non-EU LU NETP that he cannot submit a registration request and that he should contact the eTVA helpdesk.

Registration data

Only if the non-EU LU NETP is known in the database of the AED, it is possible to fill in a registration request in VATMOSS. For the non-Union scheme, some fields of the registration request form in the following figure are initialized via the data coming from the national register of VAT identification. Those pre-initialized fields are greyed out as seen in Figure 12: Non-EU Registration request – part 1. If the pre-initialized fields are incorrect, the non-EU LU NETP must contact the eTVA helpdesk before proceeding. The following figure shows the page used to submit a registration request to VATMOSS for the non-Union scheme in the MOSS legislation:

VATMOSS One Stop Shop - VAT on goods and services

FR DE EN

Home Registration Data VAT returns Notifications Mandates

Non-EU scheme > Registration Data

Registration data

Please register to use VATMOSS.

Delete draft Show the last transmitted registration

Identification 1

Company details

Luxembourgish register number *

Individual VAT identification number * ⓘ

Company name *

Trading name(s) of the company if different from company name

Add

Issuing country of the national tax number

National tax number

Address

Street

Number

Floor

Office

Post Office Box

District

Other local ID

Postal Code / ZIP Code

City *

Country *

Country sub-entity

The country in which the taxable person has his place of business *

E-mail address of the taxable person * ⓘ

☐ I want to receive all the notifications at this email address

Websites of the taxable person

Add

Figure 12: Non-EU Registration request – part 1

① Identification detail:

- The Luxembourgish register number, the individual VAT identification number, the Company name and the address cannot be entered. The individual VAT identification number will be empty in the case of a registration request for the non-Union scheme. In the case of an update of the registration data or a re-registration, the field will be pre-initialized (see the section “5 - Update of the registration data”);
- The first button “Add” is used to add one or several trading name(s) if they differ from the company name;
- The field called “The country in which the taxable person has his place of business” informs about the country in which the place of business of the non-EU LU NETP is located. The non-EU LU NETP also declares the national tax number in this country (“National tax number”);
- A valid e-mail address must be specified in order to continue the registration and finalize it. In fact, this e-mail address will be checked by sending an e-mail from VATMOSS before the finalization of the registration process. By ticking the underneath box, the non-EU LU NETP can force the sending of an e-mail to this address whenever a notification is addressed to him on the NETP portal;

- A second button “Add” allows to add one or several website(s) to the company.

Figure 13: Non-EU registration request - part 2

- ② **Services:** Gives details about the services provided by the non-EU LU NETP. A description of the supplied services must be given.
- ③ **Contact:** This part of the registration request contains the information about the contact person of the non-EU LU NETP for the AED.
- ④ **Bank Account:** Contains the bank details of the non-EU LU NETP to be entered as an IBAN or, if not available, as an OBAN.

Figure 14: Non-EU registration request – part 3

- ⑤ **Date of commencement of using the scheme:** This is the beginning date of the activities under the non-Union scheme.

The first option is selected by default. Using this option, the beginning date of the activities covered by VATMOSS is the first day of the calendar quarter following the one during which the non-EU LU NETP submitted the registration request in VATMOSS, provided that the registration request has been accepted and validated by the AED during the quarter of application to join the non-Union scheme.

The legislation allows one to force a beginning date based on the date of first supply of services [art. 57d of Council regulation (EU) No 967/2012 of 9 October 2012]. In this case, the registration request must be done at the latest the tenth day of the month following the date of the first service supplied. When selecting the second option, the user can only enter a date between the date of the first supply of services and the tenth day of the month following the date of the first supply of services.

⑥ **Previous use of either of the special schemes:** By selecting “Yes”, this section must list all the previous registrations of the LU NETP to M1SS, whether in the Union or the non-Union scheme, in Luxembourg or any other Member State. The Individual VAT Identification Number can only contain upper-case alphabetic characters and numeric characters.

⑦ **Electronic declaration:** Before saving the request as draft or submitting it, the non-EU LU NETP must declare to be in conformity with the provisions of Article 56quinquies, paragraph 5, letter e) of the amended VAT law dated February 12th 1979.

⑧ **Submit:** Validates the request before its submission (see the section “3.2 - Request submission”). The validation of the e-mail address provided by the non-EU LU NETP in the registration request is needed before the definitive submission of the registration request for acceptance by AED.

⑨ **Save as draft:** Validates the request before saving it as draft. The non-EU LU NETP can resume completing the form later.

⑩ **Cancel:** Cancels the unsaved changes.

When the non-EU LU NETP saved a registration request as “draft” for the non-Union scheme, he can access the saved draft at the next connection to VATMOSS under the menu “Registration Data” of the non-Union scheme tab. In the case of rejection for any reason whatsoever by the AED of a first registration request, the non-EU LU NETP can load the last registration request submitted to the AED under the menu “Registration data” of the non-Union scheme tab.



Figure 15: Non-EU registration - Delete draft and load the last submitted data

⑪ **Delete draft:** Definitively deletes the current draft and the page returns to its initial stage at page 16 on the Figure 4: Add a scheme.

⑫ **Show the last transmitted registration:** After the submission of a registration request, the AED can reject it and the non-EU LU NETP has the possibility to cancel it as long as an AED agent is not yet in charge of the request. This button allows one to reload the last data submitted to the AED (whatever the status: accepted, rejected or cancelled). If a draft exists, it is not overwritten. For that, it is needed to save the request.

3.1.2. OSS Legislation

3.1.2.1. Union scheme

Prior checks (EU LU NETP)

When accessing a pre-registration request form for a EU LU NETP (OSS legislation), VATMOSS checks if the EU LU NETP is a taxable person that is active and known to the national register of VAT identification. If this is not the case, an error message (Figure 5: Registration not possible) is displayed and informs the EU LU NETP that he cannot submit a registration request and that he should contact the eTVA helpdesk.

Registration data

Only if the EU LU NETP is an active taxable person that is known in the database of the AED, it is possible to fill in a pre-registration request in VATMOSS. For the Union scheme, some fields of the registration request form in the following figure are initialized via the data coming from the national register of VAT identification. Those pre-initialized fields are greyed out as seen in Figure 16: EU Registration request OSS – part 1. If the pre-initialized fields are incorrect, the EU LU NETP must contact the eTVA helpdesk before proceeding. The following figure shows the page used to submit a registration request to VATMOSS for the Union scheme in the OSS legislation:

VATMOSS One Stop Shop - VAT on goods and services

FR DE EN

Home Registration Data VAT returns Notifications Mandates

EU scheme > Registration Data

Registration data

Please register to use VATMOSS.

Delete draft Show the last transmitted registration

1 Change of Member State of identification

I have been de-registered from the Mini One Stop Shop in another European Country for the reason of intending to use the special scheme for telecommunication services, broadcasting services or electronic services in Luxembourg. Thus I want to register to the special scheme in the Grand-duchy of Luxembourg.

☐ Yes ☐ No

2 Identification

Company details

Luxembourgish register number *

Individual VAT identification number *

Company name *

Trading name(s) of the company if different from company name

Add

Vat group

Address

Street

Number

Postal Code / ZIP Code

City *

Floor

Office

Post Office Box

District

Country *

The country in which the taxable person has his place of business *

E-mail address of the taxable person *

☐ I want to receive all the notifications at this email address

Websites of the taxable person

Add

Figure 16: EU Registration request OSS – part 1

① **Change of Member State of identification:** This section must be opted-in if the EU LU NETP was registered for the Union scheme in another Member State of the European Union and he requested to be excluded from that Member State with the intent to register in Luxembourg as MSID through VATMOSS. In the case of a change of MSID, the EU LU NETP must select “Yes” and indicate his previous MSID as well as the VAT identification number in this Member State.

This section is greyed out until the date of commencement of the OSS legislation.

② **Identification:**

- The Luxembourgish register number, the individual VAT identification number, the company name, the VAT group and the address are pre-initialized and not modifiable fields (greyed fields in the above figure). The address is the place of business in Luxembourg or, if that information is unavailable, the address of the fixed establishment in Luxembourg. Those addresses are coming from the national register of VAT identification;

- The field called “The country in which the taxable person has his place of business” informs about the country in which the place of business of the EU LU NETP is located. It is either the Grand Duchy of Luxembourg or, if there is no place of business within the European Union, the country outside the European Union where the place of business of the company is located;
- A first button “Add” allows to add one or several trading name(s) if they differ from the company name;
- A valid e-mail address must be specified in order to continue the pre-registration and finalize it. In fact, this e-mail address will be checked by sending an e-mail from VATMOSS before the finalization of the pre-registration process. By ticking the underneath box, the EU LU NETP can force the sending of an e-mail to this address whenever a notification is addressed to him on the portal;
- A second button “Add” allows to add one or several website(s) to the company;

Contact 3

Preceding Title Title * First name *

Middle name Name Prefix Name *

Generation Identifier Suffix General Suffix

Maiden name

Telephone number *

Bank Account 4

IBAN number * BIC number

Account Holder Name *

Electronic declarations * 5

My company has no fixed establishment in the European Union which restricts me to declare only the supply of goods in the Union scheme. *

☐ Yes ☐ No

My company acts as an electronic interface *

☐ Yes ☐ No

Goods and services 6

I provide goods *

☐ Yes ☐ No

Description of supplied goods *

I provide services *

☐ Yes ☐ No

Description of supplied services *

Figure 17: EU Registration request OSS – part 2

- ③ **Contact:** This part of the registration request contains the information about the contact person of the EU LU NETP for the AED. If the national register of VAT identification includes a phone number, this phone number is pre-initialized, but may be modified.
- ④ **Bank Account:** Contains the bank details of the EU LU NETP that are pre-initialized with data coming from the national register of VAT identification. This data may still be modified.

⑤ **Electronic declarations:** In this section, the EU LU NETP must declare whether its company has no fixed establishment in the European Union and whether its company acts as an electronic interface.

⑥ **Goods and services:** Gives details about the goods and/or services that the EU LU NETP provides. A description of the goods or services must be provided for the type of services that the EU LU NETP declares to supply. The EU LU NETP must provide at least one type of services and/or one type of goods. In the case that the EU LU NETP declares in the previous section that his company has no fixed establishment in the European Union, the fields to declare the supply of services are greyed out.

Country	Individual VAT identification number	Type of establishment	Tax reference number	Trading Name	Address
Belgium		Fixed establishment			
Belgium		Stock			

Adding a fixed establishment or stock

Figure 18: EU Registration request OSS – part 3

⑦ **Fixed establishments or stocks situated in a Member State other than the MSID:**

A fixed establishment is any establishment, other than the place of business, that has a sufficient degree of permanence and a suitable structure in terms of human and technical resources in order to supply the services it provides.

A stock is a fixed establishment, other than the place of business, from which goods are dispatched or transported. For the purposes of intra-Community distance sales of goods, the NETP has the possibility to dispatch or transport goods from consignment stocks (i.e. places where goods are stored) in MS other than the MSID without establishing a separate legal entity in that MS. The consignment stocks are declared as Fixed Establishment, even if there is no legal entity.

Simply having a VAT Identification number does not in itself mean that an establishment qualifies as a fixed establishment/stock.

All fixed establishments/stocks that the EU LU NETP company has on the territory of the European Union must be specified.

⑧ It is possible to remove a fixed establishment/stock that is already filled via the cross on the right. The removal is taken into account when the pre-registration is saved as “draft” or submitted.

⑨ It is possible to add a fixed establishment/stock by clicking on the button “Add a fixed establishment or stock”. The pop-up that opens allows the user to enter the information relative to the fixed establishment/stock.

Figure 19: EU Registration request OSS – Add a fixed establishment or stock

- ⑩ Information related to the identification of the fixed establishment/stock. The VAT Identification number can only contain upper-case alphabetic characters and numeric characters.
- ⑪ Address of the fixed establishment/stock.
- ⑫ This button is used to confirm the addition of a fixed establishment/stock to the existing list. The addition of a fixed establishment/stock does not save the changes done to the registration request. To save these changes, it is needed to save the registration request by clicking on the button ⑮ on the following figure.
- ⑬ This button is used to cancel the modifications that have been done until now on the fixed establishment/stock.

Figure 20: EU Registration request OSS - part 4

- ⑭ **VAT identification number(s) allocated by Member State(s) as a non-established taxable person:** This part lists the identification numbers that the taxable person has in others Member States in which the EU LU NETP has neither a place of business, nor a fixed establishment/stock, but in which he is obliged to register for VAT purposes, particularly for distance sales. The Individual VAT Identification Number can only contain upper-case alphabetic characters and numeric characters.
- ⑮ **Date of commencement of using the scheme:** This is the beginning date of the activities under the Union scheme.

In the case of a pre-registration for the OSS legislation, the date of commencement is fixed at the date at which the legislation will be effective (1st of July 2021).

①⑥ **Current and/or previous uses of one of the special schemes:** By selecting the option “Yes”, this section must list all the current and/or previous registrations of the LU NETP in M1SS and/or OSS, whether under the Union, the non-Union or Import scheme, in Luxembourg or any other Member State of the European Union. The Individual VAT Identification Number can only contain upper-case alphabetic characters and numeric characters.

①⑦ **Submit:** Validates the request before its submission (see the section “3.2 - Request submission”). The validation of the e-mail address provided by the EU LU NETP in the registration request is needed before definitive submission of the registration request for acceptance by the AED.

①⑧ **Save as draft:** Validates the request before saving it as draft. The EU LU NETP can resume completing the form later.

①⑨ **Cancel:** Cancels the unsaved changes.

When the EU LU NETP saved a registration request as “draft” for the Union scheme, he can access the saved draft at the next connection to VATMOSS under the menu “Registration Data” of the Union scheme tab. In the case of rejection for any reason whatsoever by the AED of a first registration request, the EU LU NETP can load the last registration request submitted to the AED under the menu “Registration data” of the Union scheme tab.



Figure 21: EU Registration OSS - Delete draft and load the last submitted data

②⑦ **Delete draft:** Definitively deletes the current draft and the page returns to its initial state at the page 16 on Figure 4: Add a scheme.

②⑧ **Show the last transmitted registration:** After the submission of a registration request, the AED can reject it and the EU LU NETP has the possibility to cancel it as long as an AED agent is not yet in charge of the request. This button allows one to reload the last data submitted to the AED (whatever the status: accepted, rejected or cancelled). If a draft exists, it is not overwritten. For that, it is needed to save the request.

3.1.2.2. Non-Union scheme

Prior checks (non-EU LU NETP)

When accessing a registration request form for a non-EU LU NETP (OSS legislation), VATMOSS checks if the non-EU LU NETP is a taxable person that is known to the national register of VAT identification. If this is not the case, an error message (Figure 5: Registration

not possible) is displayed and informs the non-EU LU NETP that he cannot submit a registration request and that he should contact the eTVA helpdesk.

Registration data

In the case of the non-Union scheme, the registration request form looks like this:

The screenshot shows the VATMOSS interface for the 'Non-EU scheme'. The 'Registration data' section is active. A red circle with the number '1' is placed over the 'Identification' heading. Below this heading, the 'Company details' section contains several input fields: 'Luxembourgish register number', 'Individual VAT identification number', 'Company name', and 'Trading name(s) of the company if different from company name' (with an 'Add' button). The 'Address' section includes fields for 'Street', 'Number', 'Postal Code / ZIP Code', 'City', 'Floor', 'Office', 'Post Office Box', 'District', and 'Country'. There is also a dropdown for 'The country in which the taxable person has his place of business'. At the bottom, there is an 'E-mail address of the taxable person' field with a checkbox for 'I want to receive all the notifications at this email address' and a 'Websites of the taxable person' field with an 'Add' button.

Figure 22: Non-EU Registration request OSS – part 1

① Identification detail:

- The Luxembourgish register number, the individual VAT identification number, the Company name and the address cannot be entered manually. The individual VAT identification number will be empty in the case of a pre-registration for the non-Union scheme. The address is the place of business of the non-EU LU NETP located outside of the European Union which is coming from the national register of VAT identification;
- The first button “Add” is used to add one or several trading name(s) if they differ from the company name;
- The field called “The country in which the taxable person has his place of business” informs about the country in which the place of business of the non-EU LU NETP is

located. The non-EU LU NETP also declares the national tax number in this country (“National tax number”);

- A valid e-mail address must be specified in order to continue the registration and finalize it. In fact, this e-mail address will be checked by sending an e-mail from VATMOSS before the finalization of the registration process. By ticking the underneath box, the non-EU LU NETP can force the sending of an e-mail to this address whenever a notification is addressed to him on the NETP portal
- A second button “Add” allows to add one or several website(s) to the company.

Figure 23: Non-EU registration request OSS - part 2

- ② **Contact:** This part of the registration request contains the information about the contact person of the non-EU LU NETP for the AED.
- ③ **Bank Account:** Contains the bank details of the non-EU LU NETP to be entered as an IBAN or, if not available, as an OBAN.
- ④ **Services:** Gives details about the services provided by the non-EU LU NETP. A description of the supplied services must be given.

Figure 24: Non-EU registration request OSS – part 3

- ⑤ **Date of commencement of using the scheme:** This is the beginning date of the activities under the non-Union scheme.

In the case of a pre-registration for the OSS legislation, the date of commencement is fixed at the date at which the legislation will be effective (1st of July 2021).

⑥ **Current and/or previous uses of the special schemes:** By selecting “Yes”, this section must list all the current and/or previous registrations of the LU NETP in M1SS or OSS, whether in the Union, the non-Union or Import scheme, in Luxembourg or any other Member State. The Individual VAT Identification Number can only contain upper-case alphabetic characters and numeric characters.

⑦ **Electronic declaration:** Before saving the request as draft or submitting it, the non-EU LU NETP must declare to be in conformity with the provisions of Article 56quinquies, paragraph 5, letter e) of the amended VAT law dated February 12th 1979.

⑧ **Submit:** Validates the request before its submission (see the section “3.2 - Request submission”). The validation of the e-mail address provided by the non-EU LU NETP in the registration request is needed before the definitive submission of the registration request for acceptance by AED.

⑨ **Save as draft:** Validates the request before saving it as draft. The non-EU LU NETP can resume completing the form later.

⑩ **Cancel:** Cancels the unsaved changes.

When the non-EU LU NETP saved a registration request as “draft” for the non-Union scheme, he can access the saved draft at the next connection to VATMOSS under the menu “Registration Data” of the non-Union scheme tab. In the case of rejection for any reason whatsoever by the AED of a first registration request, the non-EU LU NETP can load the last registration request submitted to the AED under the menu “Registration data” of the non-Union scheme tab.

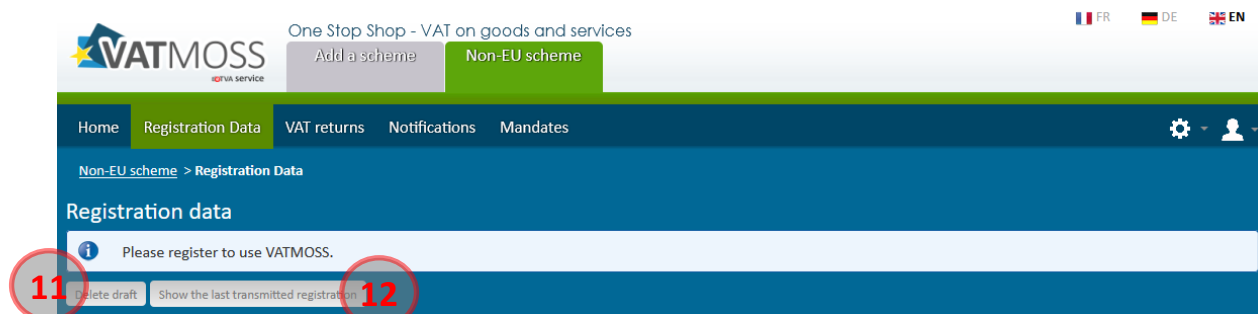


Figure 25: Non-EU registration OSS - Delete draft and load the last submitted data

⑪ **Delete draft:** Definitively deletes the current draft and the page returns to its initial stage at page 16 on the Figure 4: Add a scheme.

⑫ **Show the last transmitted registration:** After the submission of a registration request, the AED can reject it and the non-EU LU NETP has the possibility to cancel it as long as an AED agent is not yet in charge of the request. This button allows one to reload the last data submitted to the AED (whatever the status: accepted, rejected or cancelled). If a draft exists, it is not overwritten. For that, it is needed to save the request.

3.1.2.3. Import scheme (taxable person)

Prior checks

When accessing a registration request form for an IMPORT LU NETP, VATMOSS checks if the IMPORT LU NETP is a taxable person that is active and known to the national register of VAT

identification. If this is not the case, an error message (Figure 5: Registration not possible) is displayed and informs the IMPORT LU NETP that he cannot submit a registration request and that he should contact the eTVA helpdesk.

Registration data

Only if the IMPORT LU NETP is an active taxable person that is known in the database of the AED, it is possible to fill in a registration request in VATMOSS. For the Import scheme, some fields of the registration request form in the following figure are initialized via the data coming from the national register of VAT identification. Those pre-initialized fields are greyed out as seen in Figure 26: Import (taxable person) Registration request - part 1. If the pre-initialized fields are incorrect, the IMPORT LU NETP must contact the eTVA helpdesk before proceeding. The following figure shows the page used to submit a registration request to VATMOSS for the Import scheme (taxable person):

Figure 26: Import (taxable person) Registration request - part 1

- ① **Change of Member State of identification:** This section must be opted-in if the EU LU NETP was registered for the Import scheme in another Member State of the European Union and he requested to be excluded from that Member State with the intent to

register in Luxembourg as MSID through VATMOSS. In the case of a change of MSID, the IMPORT LU NETP must select “Yes” and indicate his previous MSID as well as the VAT identification number in this Member State.

This section is greyed out until the date of commencement of the OSS legislation.

② Identification:

- The Luxembourgish register number, the individual VAT identification number, the company name and the address are pre-initialized and not modifiable fields (greyed fields in the above figure). The Individual VAT identification number for the import scheme is a field that stays empty when submitting a registration request. This number will be assigned to the IMPORT LU NETP when the request is accepted by the AED. The address could be :
 - the place of business in Luxembourg;
 - if that information is unavailable, the address of the fixed establishment in Luxembourg;
 - otherwise, the address of any third country with which the Union has concluded an agreement on mutual assistance.

The data of the pre-initialized fields is coming from the national register of VAT identification;

- The field called “The country in which the taxable person has his place of business” informs about the country in which the place of business of the IMPORT LU NETP is located. It is either the Grand Duchy of Luxembourg or, if there is no place of business within the European Union, the country outside the European Union where the place of business of the company is located;
- A first button “Add” allows to add one or several trading name(s) if they differ from the company name;
- A valid e-mail address must be specified in order to continue the pre-registration and finalize it. In fact, this e-mail address will be checked by sending an e-mail from VATMOSS before the finalization of the pre-registration process. By ticking the underneath box, the IMPORT LU NETP can force the sending of an e-mail to this address whenever a notification is addressed to him on the portal;
- A second button “Add” allows to add one or several website(s) to the company;

Contact 3

Preceding Title Title * First name *

Middle name Name Prefix Name *

Generation Identifier Suffix General Suffix

Maiden name

Telephone number *

Bank Account 4

IBAN number * BIC number

Account Holder Name *

Imported goods 5

Description of supplied imported goods *

Figure 27: Import (taxable person) Registration request - part 2

- ③ **Contact:** This part of the registration request contains the information about the contact person of the IMPORT LU NETP for the AED. If the national register of VAT identification includes a phone number, this phone number is pre-initialized, but may be modified.
- ④ **Bank Account:** Contains the bank details of the IMPORT LU NETP that are pre-initialized with data coming from the national register of VAT identification. This pre-initialized data may still be modified.
- ⑤ **Imported goods:** Gives details about the imported goods that the IMPORT LU NETP provides. A description of the supplied imported goods must be given.

Fixed Establishments situated in a Member State other than the Member State of identification 6

Country	Individual VAT identification number	Tax reference number	Trading Name	Address
Belgium	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Add a fixed establishment 8

7

Figure 28: Import (taxable person) Registration request - part 3

- ⑥ **Fixed establishments situated in a Member State other than the MSID:** A fixed establishment is any establishment, other than the place of business, that has a sufficient degree of permanence and a suitable structure in terms of human and technical resources in order to supply the services it provides. Simply having a VAT Identification number does not in itself mean that an establishment qualifies as a fixed establishment. All fixed establishments that the IMPORT LU NETP company has on the territory of the European Union must be specified.
- ⑦ It is possible to remove a fixed establishment that is already filled via the cross on the right. The removal is taken into account when the pre-registration is saved as “draft” or submitted.

⑧ It is possible to add a fixed establishment by clicking on the button “Add a fixed establishment”. The pop-up that opens allows the user to enter the information relative to the fixed establishment.

Figure 29: Import (taxable person) Registration request - Add a fixed establishment

⑨ Information related to the identification of the fixed establishment. The VAT Identification number can only contain upper-case alphabetic characters and numeric characters.

⑩ Address of the fixed establishment.

⑪ This button is used to confirm the addition of a fixed establishment to the existing list. The addition of a fixed establishment does not save the changes done to the registration request. In order to save these changes, it is needed to save the registration request by clicking on the button ⑮ on the following figure.

⑫ This button is used to cancel the modifications that have been done until now on the fixed establishment.

Figure 30: Import (taxable person) Registration request - part 4

⑬ **Current and/or previous uses of one of the special schemes:** By selecting the option “Yes”, this section must list all the current and/or previous registrations of the LU NETP in M1SS and/or OSS, whether under the Union, the non-Union or Import scheme, in Luxembourg or any other Member State of the European Union. The Individual VAT Identification Number can only contain upper-case alphabetic characters and numeric characters.

⑭ **Submit:** Validates the request before its submission (see the section “3.2 - Request submission”). The validation of the e-mail address provided by the IMPORT LU NETP in the registration request is needed before definitive submission of the registration request for acceptance by the AED.

⑮ **Save as draft:** Validates the request before saving it as draft. The IMPORT LU NETP can resume completing the form later.

⑯ **Cancel:** Cancels the unsaved changes.

When the IMPORT LU NETP saved a registration request as “draft” for the Import scheme (taxable person), he can access the saved draft at the next connection to VATMOSS under the menu “Registration Data” of the Import scheme (taxable person) tab. In the case of rejection for any reason whatsoever by the AED of a first registration request, the IMPORT LU NETP can load the last registration request submitted to the AED under the menu “Registration data” of the Import scheme (taxable person) tab.



Figure 31: Import (taxable person) Registration - Delete draft and load the last submitted data

⑰ **Delete draft:** Definitively deletes the current draft and the page returns to its initial stage at page 16 on the Figure 4: Add a scheme.

⑱ **Show the last transmitted registration:** After the submission of a registration request, the AED can reject it and the IMPORT LU NETP has the possibility to cancel it as long as an AED agent is not yet in charge of the request. This button allows one to reload the last data submitted to the AED (whatever the status: accepted, rejected or cancelled). If a draft exists, it is not overwritten. For that, it is needed to save the request.

3.1.2.4. Import scheme (intermediary)

Prior checks

When accessing a registration request form for a LU intermediary, VATMOSS checks if the LU intermediary is active and known to the national register of VAT identification. If this is not the case, an error message (Figure 5: Registration not possible) is displayed and informs the LU intermediary that he cannot submit a registration request and that he should contact the eTVA helpdesk.

Registration data

Only if the LU intermediary is active and is known in the database of the AED, it is possible to fill in a registration request in VATMOSS. For the Import scheme (intermediary), some fields of the registration request form in the following figure are initialized with the data coming from the national register of VAT identification. Those pre-initialized fields are greyed out as seen in Figure 32: Import (intermediary) Registration request - part 1. If the pre-initialized fields are incorrect, the LU intermediary must contact the eTVA helpdesk before proceeding. The following figure shows the page used to submit a registration request to VATMOSS for the Import scheme (intermediary):

One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme Import scheme (intermediary)

Home Registration Data Represented taxable persons VAT returns Notifications

Import scheme (intermediary) > Registration Data

Please register to use VATMOSS.

Delete draft Show the last transmitted registration

Change of Member State of identification 1

I have been de-registered from the Mini One Stop Shop in another European Country for the reason of intending to use the special scheme for telecommunication services, broadcasting services or electronic services in Luxembourg. Thus I want to register to the special scheme in the Grand-duchy of Luxembourg.

☐ Yes ☐ No

Identification 2

Company details

Luxembourgish register number *

Individual VAT identification number as intermediary *

Individual VAT identification number *

Company name *

Trading name(s) of the company if different from company name

Add

Address

Street

Number

Postal Code / ZIP Code

City *

Floor

Office

Post Office Box

District

Country *

Member State in which the intermediary has his place of business or, in the absence of a place of business in the Union, the Member State in which the intermediary has a fixed establishment where he indicates that he will make use of the import scheme on behalf of the taxable person(s) he represents. *

E-mail address of the taxable person *

☐ I want to receive all the notifications at this email address

Figure 32: Import (intermediary) Registration request - part 1

- ① **Change of Member State of identification:** This section must be opted-in if the LU intermediary was registered for the Import scheme (intermediary) in another Member State of the European Union and he requested to be excluded from that Member State with the intent to register in Luxembourg as MSID through VATMOSS. In the case of a change of MSID, the LU intermediary must select “Yes” and indicate his previous MSID as well as the VAT identification number in this Member State. This section is greyed out until the date of commencement of the OSS legislation.
- ② **Identification:**
 - The Luxembourgish register number, the individual VAT identification number, the company name and the address are fields that are pre-initialized and not modifiable (greyed fields in the above figure). The Individual VAT identification number as intermediary is a field that stays empty when submitting a registration request. This number will be assigned to the LU intermediary when the request is accepted by the AED. The address is the place of business in Luxembourg or, if that information is unavailable, the address of the fixed establishment in Luxembourg. The data of the pre-initialized fields is coming from the national register of VAT identification;
 - The field starting with “Member State in which the intermediary has his place of business...” informs about the country in which the LU intermediary declares his place of business. If the LU intermediary has his place of business or a fixed

establishment in the European Union, the LU intermediary must select the Grand Duchy of Luxembourg, which is the only accepted value for this field;

- The button “Add” allows to add one or several trading name(s) if they differ from the company name;
- A valid e-mail address must be specified in order to continue the pre-registration and finalize it. In fact, this e-mail address will be checked by sending an e-mail from VATMOSS before the finalization of the pre-registration process. By ticking the underneath box, the IMPORT LU NETP can force the sending of an e-mail to this address whenever a notification is addressed to him on the portal;

Figure 33: Import (intermediary) Registration request - part 2

③ **Contact:** This part of the registration request contains the information about the contact person of the LU intermediary for the AED. If the national register of VAT identification includes a phone number, this phone number is pre-initialized, but may be modified.

④ **Bank Account:** Contains the bank details of the LU intermediary that are pre-initialized with data coming from the national register of VAT identification. This pre-initialized data may still be modified.

Figure 34: Import (intermediary) Registration request - part 3

⑤ **Fixed establishments situated in a Member State other than the MSID:** A fixed establishment is any establishment, other than the place of business, that has a sufficient degree of permanence and a suitable structure in terms of human and technical resources in order to supply the services it provides. Simply having a VAT Identification number does not in itself mean that an establishment qualifies as a fixed establishment.

All fixed establishments that the LU intermediary company has on the territory of the European Union must be specified.

⑥ It is possible to remove a fixed establishment that is already filled via the cross on the right. The removal is taken into account when the pre-registration is saved as “draft” or submitted.

⑦ It is possible to add a fixed establishment by clicking on the button “Add a fixed establishment”. The pop-up that opens allows the user to enter the information relative to the fixed establishment.

Figure 35: Import (intermediary) Registration request - Add a fixed establishment

⑧ Information related to the identification of the fixed establishment. The VAT Identification number can only contain upper-case alphabetic characters and numeric characters.

⑨ Address of the fixed establishment.

⑩ This button is used to confirm the addition of a fixed establishment to the existing list. The addition of a fixed establishment does not save the changes done to the registration request. In order to save these changes, it is needed to save the registration request by clicking on the button ⑮ on the following figure.

⑪ This button is used to cancel the modifications that have been done until now on the fixed establishment.

Figure 36: Import (intermediary) Registration request - part 4

⑫ **Date of registration request and registration date as an intermediary:** This section gives details about the beginning date of the activities of the LU intermediary under the Import scheme (intermediary).

The first field informs about the date at which the LU intermediary submitted the registration request. The second field informs about the date at which the LU intermediary starts his activities under the Import scheme (intermediary).

A LU intermediary can start his activities immediately after the registration request is accepted by the AED.

⑬ **Previous uses of the import scheme as an intermediary:** By selecting the option “Yes”, this section must list all the previous registrations of the LU intermediary in OSS of the Import scheme (intermediary), in Luxembourg or any other Member State of the European Union. The Individual VAT Identification Number can only contain upper-case alphabetic characters and numeric characters.

This section is greyed out before the date of commencement of the OSS legislation.

⑭ **Submit:** Validates the request before its submission (see the section “3.2 - Request submission”). The validation of the e-mail address provided by the LU intermediary in the registration request is needed before definitive submission of the registration request for acceptance by the AED.

⑮ **Save as draft:** Validates the request before saving it as draft. The LU intermediary can resume completing the form later.

⑯ **Cancel:** Cancels the unsaved changes.

When the LU intermediary saved a registration request as “draft”, he can access the saved draft at the next connection to VATMOSS under the menu “Registration Data” of the Import scheme (intermediary) tab. In the case of rejection for any reason whatsoever by the AED of a first registration request, the LU intermediary can load the last registration request submitted to the AED under the menu “Registration data” of the Import scheme (intermediary) tab.

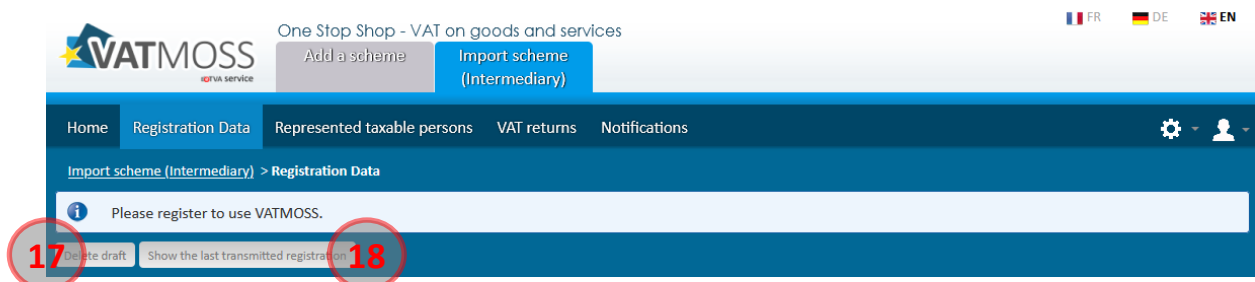


Figure 37: Import (intermediary) Registration request - Delete draft and load the last submitted data

⑰ **Delete draft:** Definitively deletes the current draft and the page returns to its initial stage at page 16 on the Figure 4: Add a scheme.

⑱ **Show the last transmitted registration:** After the submission of a registration request, the AED can reject it and the LU intermediary has the possibility to cancel it as long as an AED agent is not yet in charge of the request. This button allows one to reload the last data submitted to the AED (whatever the status: accepted, rejected or cancelled). If a draft exists, it is not overwritten. For that, it is needed to save the request.

3.1.2.5. Import scheme (represented NETP)

Once the intermediary is registered, he is allowed to register 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.

The intermediary has the possibility to register represented NETP by clicking on the tab “Represented taxable persons” in the main menu.

One Stop Shop - VAT on goods and services

FR DE EN

VATMOSS

Add a scheme Import scheme (Intermediary) EU scheme

Home Registration Data Represented taxable persons VAT returns Notifications

Import scheme (Intermediary) > Represented taxable persons > Registered non-established taxable persons

Register a taxable person
Draft requests
Submitted requests
Registered taxable persons
VAT returns

Registered non-established taxable persons

Filter

IOSS number Name of the taxable person Registration status

Filter Reset filter

Registrations							Counters	Notifications
IOSS number	Non-established taxable person	Status	Scheme start date	Scheme end date	IOSS nb validity end	Last update UTC		
		Registered	01/07/2021			10/11/2019 13:47:46		View
		Registered	01/07/2021			16/03/2021 13:45:21		View

Show 10 entries

Page 1 - 1

Showing 1 to 2 of 2

Figure 38: Import (intermediary) - Represented taxable persons menu

The current section describes the left menu of the “Represented taxable persons” tab which corresponds to the different steps that an intermediary must perform in order to submit and follow a registration request concerning a NETP he represents. He must refer to:

- section “3.1.2.5.1 - Register a taxable person” to register a NETP to the import scheme while being represented by an intermediary.
- section “3.1.2.5.2 - Draft registration requests” to access to a draft of represented NETP registration.
- section “3.1.2.5.3 - Submitted registration requests being processed” to access to a submitted represented NETP registration waiting for AED’s approval or rejection.
- section “3.1.2.5.4 - Registered non-established taxable persons” to access to the registered represented NETP.

Once a registration request for the MOSS legislation is accepted by the AED, the LU NETP can access all the features of the web portal for the special scheme he registered into.

In the case of a pre-registration in the OSS legislation that is accepted by the AED, the intermediary has limited access to features concerning the represented LU NETP because the

OSS legislation will only be in force starting on the 1st of July 2021. Before this date, an intermediary cannot update registration information or deposit vat returns for its pre-registered represented NETP.

3.1.2.5.1. Register a taxable person

Prior checks

There are no prior checks when accessing the registration request page of a represented NETP because VATMOSS has no information about the represented NETP at this point. The identification number of the represented NETP is entered by the LU intermediary when on the registration request page.

Registration data

For the Import scheme (represented NETP), some fields of the registration request form are greyed out as seen in Figure 39: Import (represented NETP) Registration request - part 1. The company name and the address fields are filled in automatically in the case that the represented NETP has a Luxembourgish VAT number. If the pre-initialized fields for the represented LU NETP are incorrect, the representing LU intermediary must contact the eTVA helpdesk before proceeding. The following figure shows the page used to submit a registration request to VATMOSS for the Import scheme (represented NETP):

VATMOSS One Stop Shop - VAT on goods and services

FR DE EN

Home Registration Data Represented taxable persons VAT returns Notifications 4

Import scheme (Intermediary) > Represented taxable persons > Registration Data

Registration data

Delete draft Show the last transmitted registration

Identification 1

Company details

Identification number of the represented taxable person

Issuing country * Luxembourg Number *

Identification number

☒ Individual VAT identification number ☐ National tax number

Search individual VAT identification number

Luxembourgish register number Individual VAT identification number for the import scheme Individual identification number of the intermediary

Company name *

Trading name(s) of the company if different from company name

Add

Address

Street Number

Postal Code / ZIP Code City *

Floor Office

Post Office Box District

Country *

The country in which the taxable person has his place of business *

E-mail address of the taxable person *

Websites of the taxable person *

Add

Figure 39: Import (represented NETP) Registration request - part 1

① Identification:

- The Luxembourgish register number, the Individual identification number of the intermediary are pre-initialized and not modifiable fields (greyed fields in the above figure). The Individual VAT identification number for the import scheme is a field that stays empty when submitting a registration request. This number will be assigned to the represented NETP when the request is accepted by the AED;
- In the case that the Identification number of the represented NETP is not from a Member State of the European Union, the Identification number will be saved as a National tax number and the address is fully modifiable. No fixed establishments can be declared;
- In the case that the Identification number of the represented NETP is from a Member State of the European Union that is not the Grand-Duchy of Luxembourg, the Identification number can be saved as either an Individual VAT identification number or a National tax number and the address is fully modifiable. Fixed establishments can be declared;
- In the case that the Identification number of the represented NETP is from the Grand-Duchy of Luxembourg, the Identification number will be saved as an Individual VAT

identification number. The Identification number of the represented taxable person must be looked up on national register of VAT identification by clicking on the button “Search individual VAT identification number”. If the number exists, the fields Luxembourgish register number, Company name and the address are filled in automatically and while being unmodifiable. Fixed establishments can be declared;

- The address is the place of business in Luxembourg or, if that information is unavailable, the address of the fixed establishment in Luxembourg;
- The field called “The country in which the taxable person has his place of business” informs about the country in which the place of business of the IMPORT LU NETP is located. It is either the Grand Duchy of Luxembourg or, if there is no place of business within the European Union, the country outside the European Union where the place of business of the company is located;
- A first button “Add” allows to add one or several trading name(s) if they differ from the company name;
- A valid e-mail address must be specified in order for the represented NETP to be notifiable. When using VATMOSS, in some cases, notifications are sent to not only the intermediary but also the represented NETP;
- A second button “Add” allows to add one or several website(s) to the company;

Figure 40: Import (represented NETP) Registration request - part 2

- ② **Contact:** This part of the registration request contains the information about the contact person of the represented NETP for the AED. No data is pre-initialized.
- ③ **Imported goods:** Gives details about the imported goods that the represented NETP provides. A description of the supplied imported goods must be given.

Figure 41: Import (represented NETP) Registration request - part 3

- ④ **Fixed establishments situated in a Member State other than the MSID:** This section is only available when the issuing country of the Identification number of the represented NETP is a Member State.

A fixed establishment is any establishment, other than the place of business of the represented NETP, that has a sufficient degree of permanence and a suitable structure in terms of human and technical resources in order to supply the services it provides. Simply having a VAT Identification number does not in itself mean that an establishment qualifies as a fixed establishment.

All fixed establishments that the represented NETP company has on the territory of the European Union must be specified.

⑤ It is possible to remove a fixed establishment that is already filled via the cross on the right. The removal is taken into account when the pre-registration is saved as “draft” or submitted.

⑥ It is possible to add a fixed establishment by clicking on the button “Add a fixed establishment”. The pop-up that opens allows the user to enter the information relative to the fixed establishment.

Figure 42: Import (represented NETP) Registration request - Add a fixed establishment

⑦ Information related to the identification of the fixed establishment. The VAT Identification number can only contain upper-case alphabetic characters and numeric characters.

⑧ Address of the fixed establishment.

⑨ This button is used to confirm the addition of a fixed establishment to the existing list. The addition of a fixed establishment does not save the changes done to the registration request. In order to save these changes, it is needed to save the registration request by clicking on the button ⑬ on the following figure.

⑩ This button is used to cancel the modifications that have been done until now on the fixed establishment.

Figure 43: Import (represented NETP) Registration request - part 4

⑪ **Current and/or previous uses of one of the special schemes:** By selecting the option “Yes”, this section must list all the current and/or previous registrations of the represented NETP in M1SS and/or OSS, whether under the Union, the non-Union or Import scheme, in Luxembourg or any other Member State of the European Union. The

Individual VAT Identification Number can only contain upper-case alphabetic characters and numeric characters.

⑫ **Submit:** Validates the request before its submission (see the section “3.1.2.5.3 - Submitted registration requests being processed”).

⑬ **Save as draft:** Validates the request before saving it as draft. The LU intermediary can resume completing the form later. see the section “3.1.2.5.2 - Draft registration requests”).

⑭ **Cancel:** Cancels the unsaved changes.

When the LU intermediary saved a registration request on behalf of a represented NETP as “draft” for the Import scheme (represented NETP), he can access the saved draft at the next connection to VATMOSS under the menu “Represented taxable persons” of the Import scheme (intermediary) tab. In the case of rejection for any reason whatsoever by the AED of a first registration request, the LU intermediary can load the last registration request submitted to the AED under the menu “Represented taxable persons” of the Import scheme (intermediary) tab.

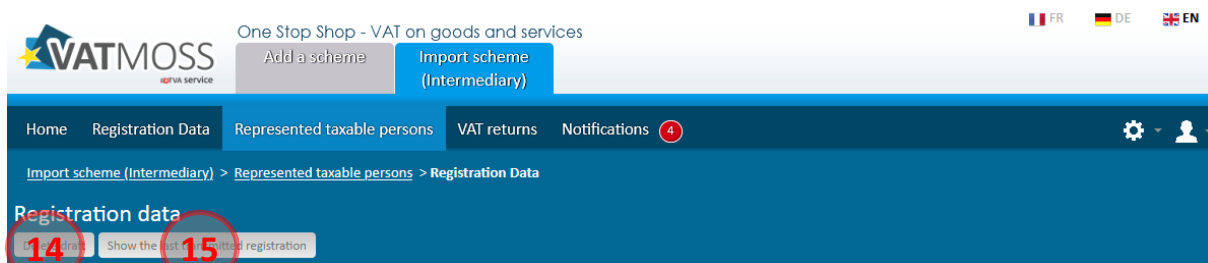


Figure 44: Import (represented NETP) Registration request - Delete draft and load the last submitted data

⑭ **Delete draft:** Definitively deletes the current draft and the page returns to the home screen of the Import scheme (intermediary) tab.

⑮ **Show the last transmitted registration:** After the submission of a registration request, the AED can reject it and the LU intermediary has the possibility to cancel it as long as an AED agent is not yet in charge of the request. In the case that the LU intermediary cancels a registration request on behalf of a represented NETP, this button allows one to reload the last data submitted to the AED. If a draft exists, it is not overwritten. For that, it is needed to save the request.

3.1.2.5.2. Draft registration requests

It is possible to access to all registrations draft by the “Draft request” tab on the left menu.

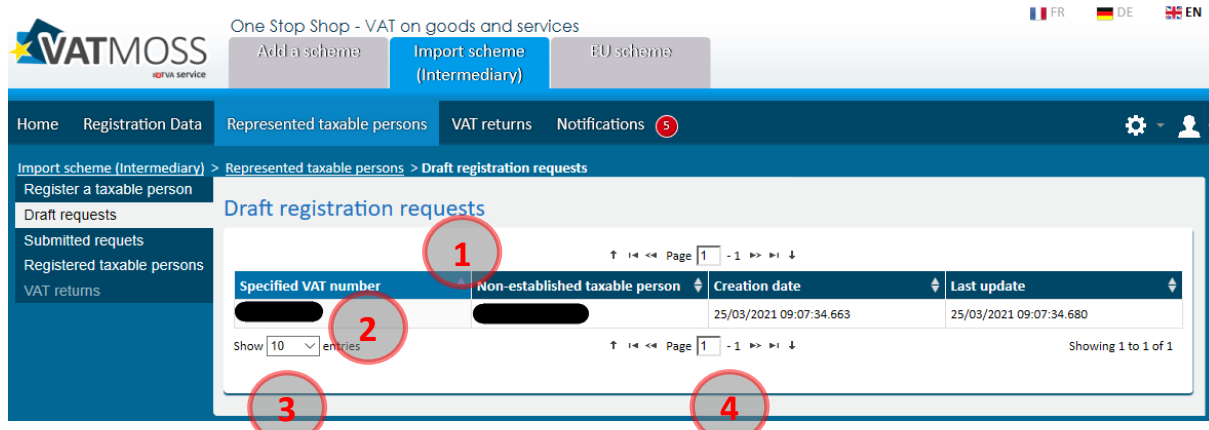


Figure 45: Import (represented NETP) Registration request – Draft requests

From this screen, the following actions are available:

- ① Changing the table sorting order. By default, the Drafts are sorted by specified VAT number by ascending order. The table can be sorted by another column by clicking on its header: one click sorts data by ascending order and a second click sorts it by descending order. Sorting by a column cancels any sorting previously applied;
- ② Display the details of a draft by clicking on the corresponding row in the table in the “Specified VAT number” column;
- ③ Setting the number of results (10, 50 or 100) displayed in the table;
- ④ Navigate through the result pages.

3.1.2.5.3. Submitted registration requests being processed

It is possible to access to all submitted registrations by the “Submitted requests” tab on the left menu.

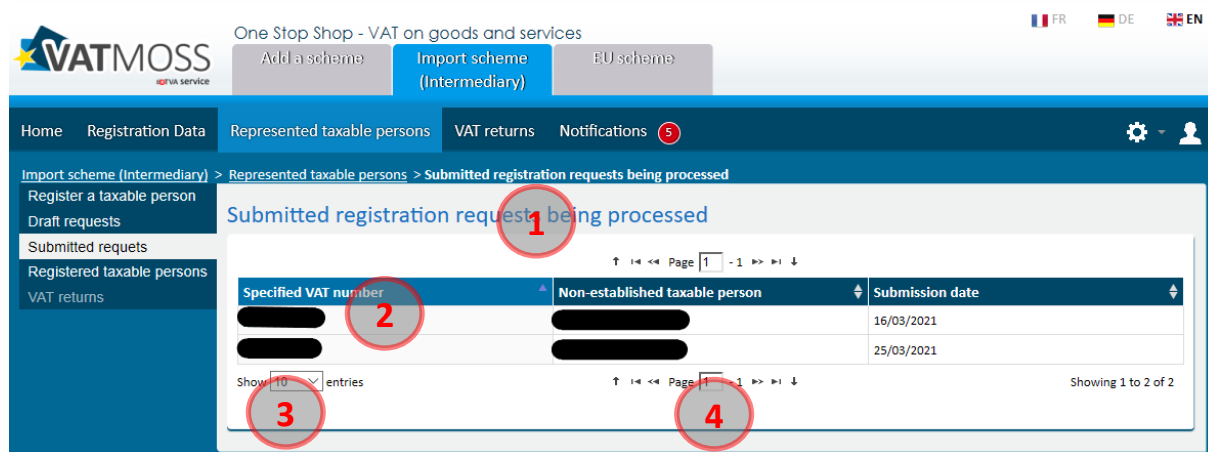


Figure 46: Import (represented NETP) Registration request – Submitted requests

From this screen, the following actions are available:

- ① Changing the table sorting order. By default, the Drafts are sorted by specified VAT number by ascending order. The table can be sorted by another column by clicking on its

header: one click sorts data by ascending order and a second click sorts it by descending order. Sorting by a column cancels any sorting previously applied;

- ② Display the details of a submitted registration by clicking on the corresponding row in the table in the “Specified VAT number” column;
- ③ Setting the number of results (10, 50 or 100) displayed in the table;
- ④ Navigate through the result pages.

3.1.2.5.4. Registered non-established taxable persons

It is possible to access to all registered NETP by the “Registered taxable persons” tab on the left menu.

Figure 47: Import (represented NETP) Registration request – Registered taxable persons

From this screen, the following actions are available:

- ① Filter the list of the registered NETP. It is possible to filter by any combination of:
 - IOSS number;
 - Name of the taxable person;
 - Registration status (registered or excluded).
- ② Click on the button “Filter” in order to apply the filter that has been defined. All these criteria can be cumulated: only the registered NETP in accordance with the all the criteria will be listed ;
- ③ Reset the filter to its default value by clicking on the button “Reset”;
- ④ Changing the table sorting order. By default, the Drafts are sorted by IOSS number by ascending order. The table can be sorted by another column by clicking on its header: one click sorts data by ascending order and a second click sorts it by descending order. Sorting by a column cancels any sorting previously applied;

- ⑤ Display the details of a submitted registration by clicking on the corresponding row in the table in the “IOSS number” column;
- ⑥ View the notifications received for one particular NETP (see the section “10 - Notifications”);
- ⑦ Setting the number of results (10, 50 or 100) displayed in the table;
- ⑧ Navigate through the result pages.

3.2. REQUEST SUBMISSION

After having completed the registration request form, the LU NETP/intermediary can submit the request by clicking on the button “Submit” on the bottom of the screen. The submission of the request is followed by a notification (see the section “10 - Notifications”).

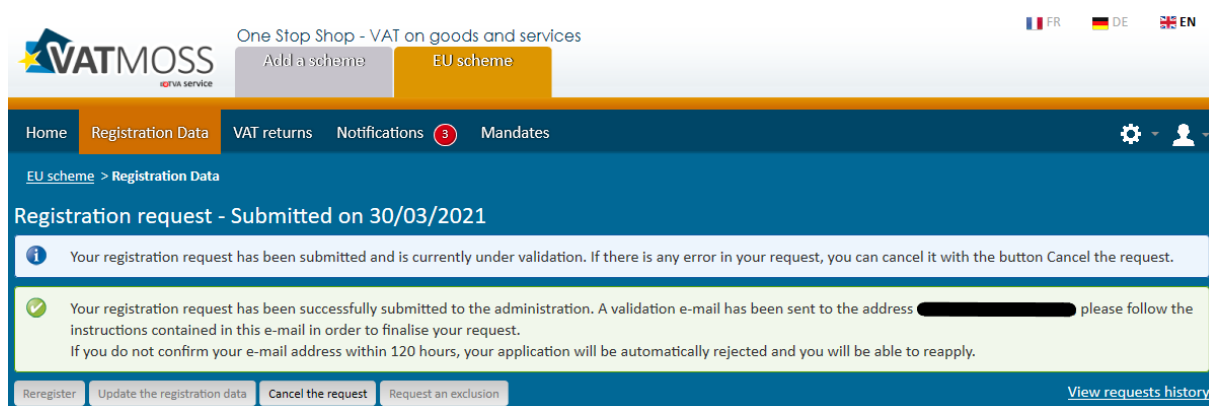


Figure 48: Registration request submitted

In the case of the submission of an initial registration request as explained in section “3.1 - Registration request”, the LU NETP/intermediary has to validate the e-mail address, provided in the registration request form, within 5 days. If the LU NETP/intermediary fails to validate the e-mail address within those 5 days, the registration request is automatically rejected by VATMOSS and the LU NETP/intermediary will have to submit a new registration request. The validation of the LU NETP/intermediary e-mail address is done through a link sent by e-mail to the LU NETP/intermediary on which must be clicked. The validation of the e-mail address is not necessary for a represented NETP. The validation of the registration request is still ongoing. It is possible for the NETP to cancel his registration request at this step, as long as the registration request is not yet being processed by an AED agent.

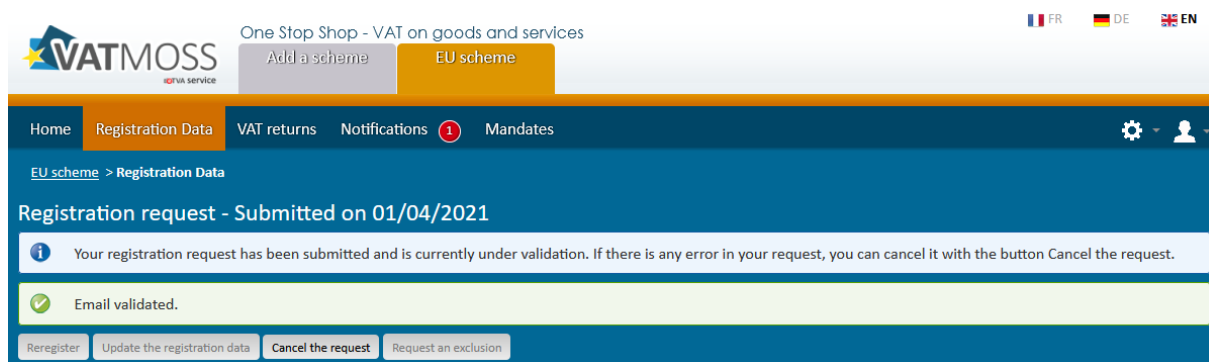


Figure 49: E-mail address validated

3.3. PROCESSING OF AN INITIAL REGISTRATION REQUEST

A registration request submitted to the AED can be either accepted or rejected. In both cases, a notification will be addressed to the LU NETP/intermediary, which can be consulted on the portal (see the section “10 - Notifications”). If the registration request is rejected by the AED, the initial form is displayed when accessing the menu “Registration data”. In case of acceptance of the registration, the welcome screen of VATMOSS is displayed as follows during the subsequent connections to the portal:

The screenshot shows the VATMOSS 'Home' page. At the top, there's a header with the VATMOSS logo, 'One Stop Shop - VAT on goods and services', and language flags for FR, DE, and EN. Below the header is a navigation bar with 'Home', 'Registration Data', 'VAT returns', 'Notifications' (with a red circle containing '2'), and 'Mandates'. The main content area is divided into three sections: 'Identification', 'VAT returns', and 'Unread notifications'. The 'Identification' section displays fields for 'Individual VAT identification number', 'Company name', 'Telephone number', and 'E-mail address of the taxable person', all with redacted values. It also includes a note about the user's registration date and a link to 'All registration data'. The 'VAT returns' section shows 'No VAT return to deposit' and a button to 'File a VAT return'. The 'Unread notifications' section features a table with two entries, both related to 'OSS-Registration request'. The table has columns for 'Date', 'Notification type', and 'Free subject of the notification'. Below the table is a pagination control showing 'Page 1' and 'Showing 1 to 2 of 2'.

Date	Notification type	Free subject of the notification
01/04/2021 13:39:16	OSS-Registration request (accepted)	
01/04/2021 13:38:50	OSS-Registration request (submitted)	

Figure 50: Welcome screen after the acceptance of the registration by the AED

A summary of the registration data of the LU NETP/intermediary company is shown on the left part of the screen, whereas the right part lists the last information of the VAT returns submitted by the LU NETP (as from 1st of July 2021).

On the bottom part of the screen are the unread notifications of the LU NETP/intermediary.

The welcome screens of the Union scheme, Non-Union scheme and Import scheme (taxable person) are split in the same 3 sections. The Import scheme (intermediary) has no section about the last information of the VAT returns.

4. OTHER TYPES OF REQUESTS

Once registered in VATMOSS, the tab “Registration data” displays the registration form initially submitted by the LU NETP, but the form is read-only and now corresponds to the registration data of the LU NETP.

During his registration to the special scheme, either the Union or the non-Union scheme, a LU NETP can be required to update his registration data or to request his exclusion from the special scheme. This LU NETP can also be excluded from the special scheme by the AED.

The screen “Registration data” of the following figure allows one to display the different types and statuses of a request (draft, submitted data, and validated data) that the LU NETP can possibly submit:

The screenshot shows the VATMOSS interface. At the top, there's a header with the VATMOSS logo, the text 'One Stop Shop - VAT on goods and services', and language flags for FR, DE, and EN. Below this is a navigation bar with tabs: Home, Registration Data (active), VAT returns, Notifications (with a red circle containing the number 3), and Mandates. A sub-header indicates 'EU scheme > Registration Data'. The main content area is titled 'Registration request - Submitted on 27/07/2019, Accepted on 27/07/2019'. Below this, an information box states: 'You are registered in VATMOSS as Luxembourgish taxable person (start date of the activities: 01/10/2019). Last registration data update on 27/07/2019. You can update your registration data with the button below if it is active.' There are four buttons: 'Reregister', 'Update the registration data' (circled with a red circle and the number 1), 'Cancel the request', and 'Request an exclusion' (circled with a red circle and the number 2). A link 'View requests history' is also present. The 'Update the registration data' button is highlighted with a red circle and the number 1. The 'Request an exclusion' button is highlighted with a red circle and the number 2. Below these buttons, there's a section titled 'Change of Member State of identification' with two input fields: 'Issuing country' and 'Individual VAT identification number'. The main section is titled 'Identification' and contains various fields for company details, including 'Luxembourgish register number', 'Individual VAT identification number', 'Company name', 'Trading name(s) of the company if different from company name', 'Vat group', 'Address' (with sub-fields for Street, Number, Postal Code / ZIP Code, City, Country), 'The country in which the taxable person has his place of business', 'E-mail address of the taxable person', and 'Websites of the taxable person'. There is also a checkbox for 'I want to receive all the notifications at this email address'.

Figure 51: Registration request accepted

- ① **Update the registration data:** A click on the button allows the LU NETP to fill in an update request for his registration data (see the section “5 - Update of the registration data”);
- ② **Request an exclusion:** This button will lead the LU NETP to a form that allows him to request his exclusion from a special scheme (see the section “6.1 - Exclusion form”).

5. UPDATE OF THE REGISTRATION DATA

Once registered, the LU NETP can perform an update of his registration data by clicking on the button “Update the registration data” (Figure 51: Registration request accepted). The LU NETP is guided through the following screen that allows him to load the last registration data submitted to the AED. It displays the same form as the initial registration request (see the section “3.1 - Registration request”). However, the form is pre-initialized with the last registration data submitted in edition mode. Nevertheless, it is not possible to change the date of commencement of using the scheme. There is no restriction on the number of submissions of registration updates even without the validation of the previous request.



Figure 52: Update the registration

The same way as for an initial registration request, it is possible to save a new draft, to delete it or to load the last submitted data (whatever their status: accepted, rejected or cancelled).

Please note that there is no limit on the number of registration request updates simultaneously submitted. If an update request is cancelled by the LU NETP, it is the previous update that is displayed or the last request accepted by the AED in case there is no other pending update.

6. EXCLUSION REQUEST

A LU NETP registered in VATMOSS can ask his own exclusion from VATMOSS. A click on the button “Request an exclusion” from the screen “Registration Data” shown on the Figure 51: Registration request accepted leads to the exclusion request form. The procedure of an exclusion request for a:

- EU LU NETP tied to the Union scheme is described in the section “6.1.1. - Union scheme”;
- Non-EU LU NETP tied to the non-Union scheme is described in the section “6.1.2. - Non-Union Scheme”.

6.1. EXCLUSION FORM

6.1.1. Union scheme

The exclusion request form for the Union scheme is as follows:

The screenshot shows the VATMOSS interface for the 'Exclusion request' form under the 'EU scheme'. The page title is 'Exclusion request'. The breadcrumb trail is 'EU scheme > Registration Data > Exclusion request'. The form contains the following text: 'I request exclusion from the special scheme because: *'. Below this are four radio button options: 'I no longer supply telecommunications, broadcasting or electronic services.', 'My business no longer has a fixed establishment in the European Union and I want to make immediate use of the special scheme for telecommunications, broadcasting services or electronic services supplied by taxable persons not established within the European Union.', 'I request to be identified in another Member State.', and 'Other reason.'. At the bottom of the form are two buttons: 'Request exclusion' (labeled with a red circle and the number 1) and 'Cancel' (labeled with a red circle and the number 2).

Figure 53: Voluntary exclusion from the Union scheme

The EU LU NETP can invoke several reasons to justify the submission of an exclusion request to the AED:

- “I no longer supply telecommunications, broadcasting or electronic services”. This choice involves a quarantine period of two calendar quarters from the date of cessation ;
- “My business no longer has a fixed establishment in the European Union and I want to make immediately use of the special scheme for telecommunications, broadcasting services or electronic services supplied by taxable persons not established within the European Union”. This choice does not involve a quarantine period. The EU LU NETP must inform the date at which he has ceased to have a fixed establishment in the European Union;
- “I request to be identified in another Member State”. This choice does not involve a quarantine period, but asks to point out the change reason:

- “Because my business is not established in the European Union and I wish to make use of the special scheme covering telecommunications, broadcasting and electronically supplied services in another Member State in which I have a fixed establishment. Furthermore I am registered to the special scheme with the administration of Luxembourg for two years at least”. In this case, the EU LU NETP is invited to inform about the other Member State and the VAT identification number (this one can only contain upper-case alphabetic characters and numeric characters);
- “Because my business is not established in the European Union and I have ceased to have a fixed establishment in Luxembourg. I still want to use hereafter the special scheme by registering in another Member State in which I have a fixed establishment”. The EU LU NETP must inform the date from which he has ceased to have a fixed establishment in Luxembourg, and is invited to provide the other Member State and the VAT identification number (this one can only contain upper-case alphabetic characters and numeric characters);
- “Because my place of business is located in the European Union and I have moved my place of establishment from your country to another Member State”. The EU LU NETP must inform the date from which he has ceased to have a fixed establishment in Luxembourg, the other Member State and the VAT identification number (this one can only contain upper-case alphabetic characters and numeric characters);
- “Other reason”. This choice involves a quarantine period of two calendar quarters from the date of cessation. It should be noted that a person who fulfils all the conditions for the supply of services supplied from 1 January 2019 to be taxable in Luxembourg, namely that the supplier is established solely in Luxembourg, that the services are supplied to non-taxable persons residing in a Member State other than Luxembourg, and that the total value excluding VAT of these services does not exceed, either in the current or in the previous calendar year, EUR 10 000, may request his exclusion by choosing "Other reason".

Clicking on **“Request exclusion”** ① opens a confirmation pop-up shown on the following figure to ensure that the exclusion is intended. It is also possible to **“Cancel”** ② the action if the EU LU NETP does not want to be excluded.



Figure 54: Confirmation of the exclusion request

After the confirmation of the exclusion request, this one is submitted to the AED and a notification on the following figure points out the sending of the request on the VATMOSS portal. After the submission of an exclusion request and before the acceptance by the AED, the EU LU NETP can update his registration data ③:

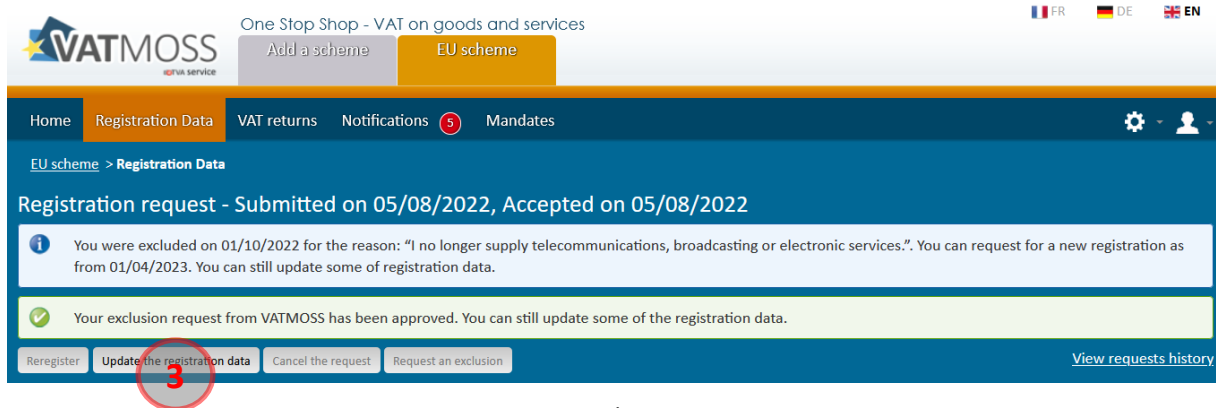


Figure 55: Exclusion request

For the update of the registration data after an exclusion of VATMOSS, it is referred in the section “6.2. - Update of the registration data after an exclusion”.

6.1.2. Non-Union Scheme

The exclusion request form from the non-Union scheme is as follows:

Figure 56: Voluntary exclusion from the non-Union scheme

The non-EU LU NETP can invoke several reasons to justify the submission of an exclusion request to the AED:

- “I no longer supply telecommunications, broadcasting or electronic services“. This choice involves a quarantine period of two calendar quarters from the date of cessation;
- “My business has opened a fixed establishment in the European Union and I want to make immediately use of the special scheme for telecommunications, broadcasting services or electronic services supplied by taxable persons established within the European Union but not established in the Member State of consumption“. This choice does not involve a quarantine period. The non-EU LU NETP must inform the date from which he has opened a fixed establishment in the European Union and the other Member State and the VAT identification number (this one can only contain upper-case alphabetic characters and numeric characters);

- “Other reason”. This choice involves a quarantine period of two calendar quarters from the date of cessation.

For the finalization of the exclusion request process, it is referred in the procedure described in the previous section about the exclusion of the Union scheme.

6.2. UPDATE OF THE REGISTRATION DATA AFTER AN EXCLUSION

After the LU NETP has been excluded from VATMOSS, the latter can always update part of his registration data. Clicking on the button “Update the registration data” on the screen “Registration data” (shown on the Figure 55: Exclusion request) displays the registration request form (see the section “3.1 - Registration request”) by limiting the edition of the following fields:

- E-mail address;
- Contact;
- Bank Account.

7. RE-REGISTRATION IN VATMOSS

A LU NETP excluded from VATMOSS and whose period of quarantine has expired (in the case where such a period is expected by the laws in force) can ask its re-registration. If an excluded LU NETP wants to be re-registered, it must connect to VATMOSS and click on the button **“Reregister”** ① from the tab “Registration data”: a registration form similar to the one described on the section “3.1 - Registration request” will be displayed, section to which it is referred for the submission procedure of the form.

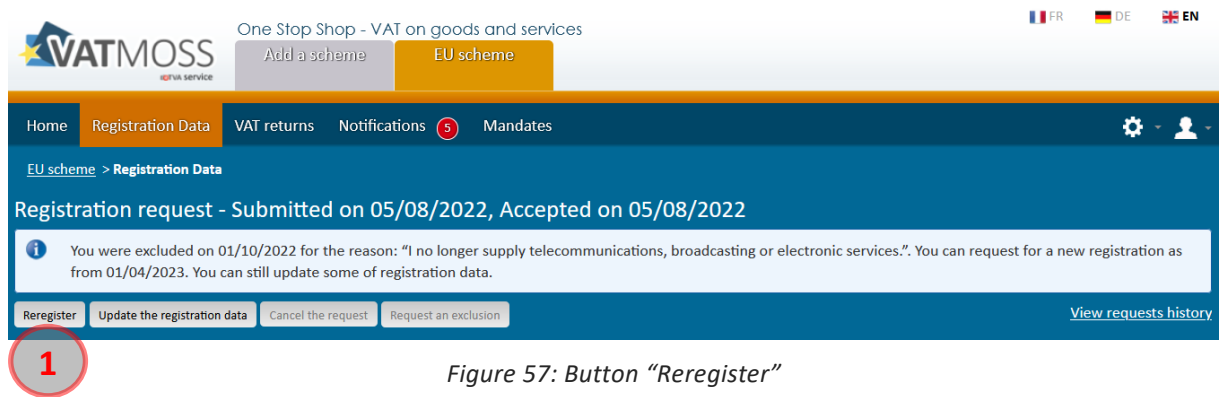


Figure 57: Button “Reregister”

After the submission of an eventual registration request, it is checked if there is not any quarantine period imposed on LU NETP by another Member State (after 1st of January 2015).

8. REQUESTS HISTORY

It is possible to access to the “**View requests history**” ① from the “Registration data” screen shown on the Figure 51: Registration request accepted in the case of an active LU NETP and on the following figure on the case of an excluded LU NETP.

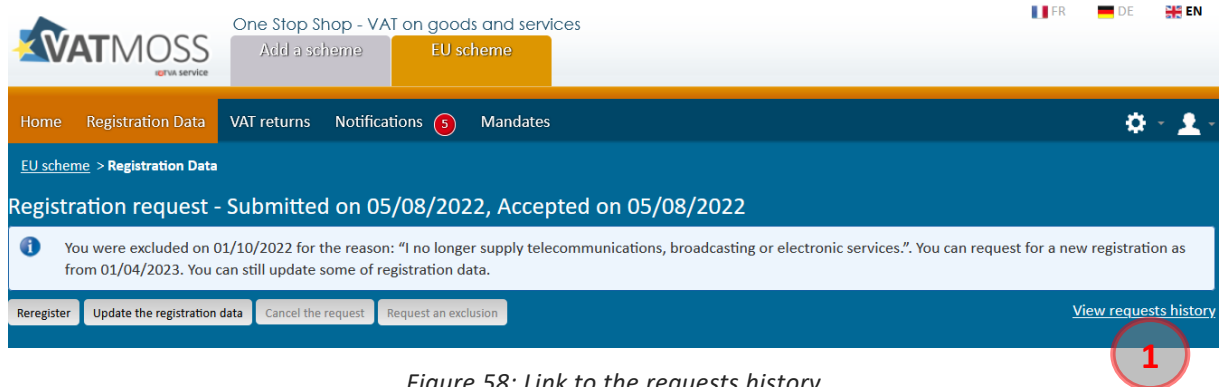


Figure 58: Link to the requests history

This link allows one to consult the history of the LU NETP status, meaning registered or excluded, in VATMOSS:

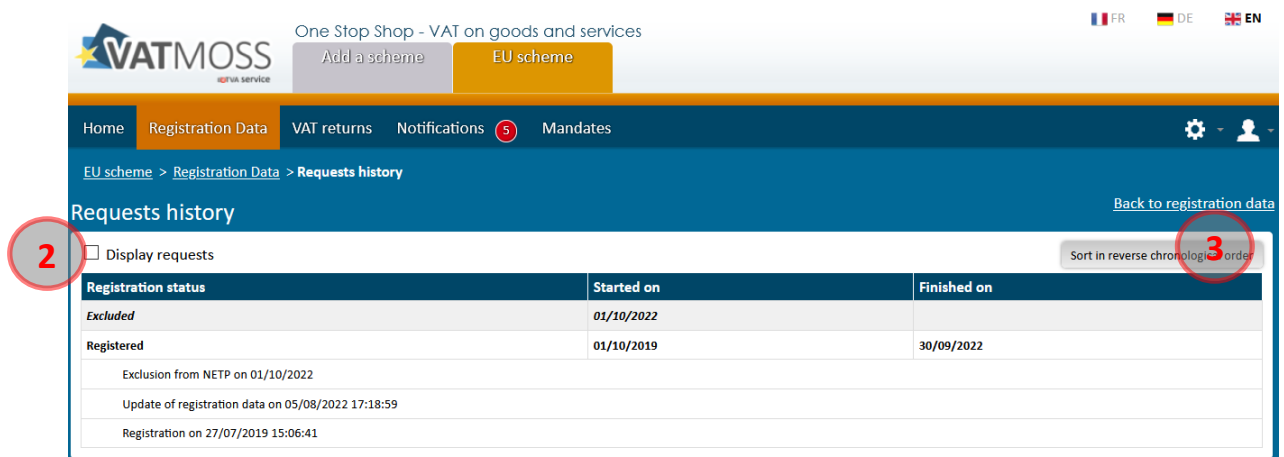


Figure 59: History of the status of the LU NETP in VATMOSS

The LU NETP can:

- ② Display all the requests of the LU NETP by clicking on “**Display requests**”. The LU NETP is sent to the following screen including the set of requests submitted by the LU NETP. It may be registration, exclusion or re-registration requests.
- ③ Sort the requests in reverse chronological order.

One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme EU scheme

Home Registration Data VAT returns Notifications 5 Mandates

EU scheme > Registration Data > Requests history

Back to registration data

Requests history

☒ Display requests Sort in reverse chronological order

Registration status	Started on	Finished on
Excluded	01/10/2022	
Registered	01/10/2019	30/09/2022

Exclusion from NETP on 01/10/2022

[Request of exclusion - Submitted on 05/08/2022 17:18:58, Accepted on 05/08/2022 17:18:59](#)

Update of registration data on 05/08/2022 17:18:59

[Update of registration data after exclusion request on 05/08/2022 17:18:58](#)

Registration on 27/07/2019 15:06:41

[Registration request - Submitted on 27/07/2019 15:02:31, Accepted on 27/07/2019 15:06:41](#)

Figure 60: History of the requests of the LU NETP in VATMOSS

The above screen allows one to display the detail of an update (in read-only mode) by clicking on the link ④. In the case of an update request displayed in this history, it will be compared to the last validated version of the registration data:

One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme EU scheme

Home Registration Data VAT returns Notifications 9 Mandates

EU scheme > Registration Data > Requests history > Update of registration data - Submitted on 01/06/2023, Accepted on 01/06/2023

Update of registration data - Submitted on 01/06/2023, Accepted on 01/06/2023

Company details

	Data of 01/06/2023 18:39:55	Data of 01/06/2023 18:40:29
Luxembourgish register number	[REDACTED]	[REDACTED]
Individual VAT identification number	[REDACTED]	[REDACTED]
Company name	[REDACTED]	[REDACTED]
E-mail address of the taxable person	test.company@test.com	test2.company2@test.com
The country in which the taxable person has his place of business	LU	LU
Websites of the taxable person		
Trading name(s) of the company if different from company name		
Date of first supply of services (see the Council Regulation No 967/2012)		
I want to receive all the notifications at this email address	<input type="checkbox"/>	<input type="checkbox"/>

Figure 61: Requests comparison

9. VAT RETURNS (MOSS LEGISLATION)

The NETP can submit or modify VAT returns for the MOSS Legislation.

The VAT Returns for OSS Legislation will be effective from 1st of July 2021.

The NETP can access the list of all its VAT returns, submitted and saved as draft, by clicking on the **“VAT return”** tab on the main menu. The following screen is then displayed:

One Stop Shop - VAT on goods and services

Add a scheme EU scheme

Home Registration Data VAT returns Notifications Mandates

Home > VAT returns

VAT returns

Create a VAT return

VAT return Q3-2017 to file and pay before 21/10/2017.

Year	Period	VAT reference number	Version	Grand Total	Status	Status date
2017	Q3-2017	LU/.../Q3.2017	2017-07-21T12:20:42.707	1 235,00 €	Accepted	21/07/2017
2015	Q3-2015	LU/.../Q3.2015	2015-10-10T12:14:04.983	1 231,00 €	Accepted	10/10/2015

Show 50 entries

Page 1 of 1

Showing 1 to 2 of 2

Figure 62: VAT return list

The VAT return list contains all the VAT returns the NETP has saved as draft or submitted. The VAT returns in a state of draft are indicated by an asterisk in parenthesis next to their period (*).

From this screen, the following actions are available:

- ① Changing the table sorting order. By default, the VAT returns are sorted by year and then by period starting with the more recent ones. The table can be sorted by another column by clicking on its header: one click sorts data by ascending order and a second click sorts it by descending order. Sorting by a column cancels any sorting previously applied;
- ② Display the details of a VAT return by clicking on the corresponding row in the table;
- ③ Setting the number of results (10, 50 or 100) displayed in the table.
- ④ Navigate through the result pages;

9.1. FILE A VAT RETURN

The LU NETP has two ways to start creating a VAT return: either via the home screen by clicking the **“File a VAT return”** button:

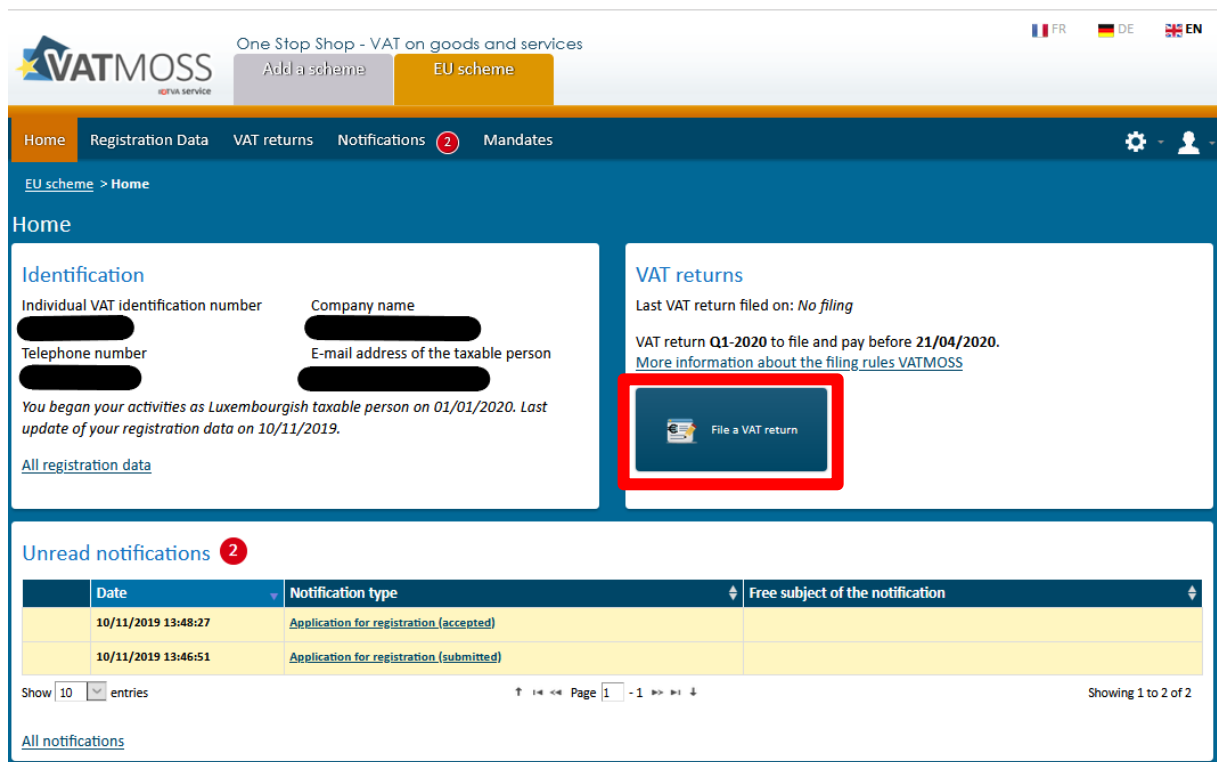


Figure 63: File a VAT return button from the home screen

Or via the VAT return main screen by clicking on the **“Create a VAT return”** button:

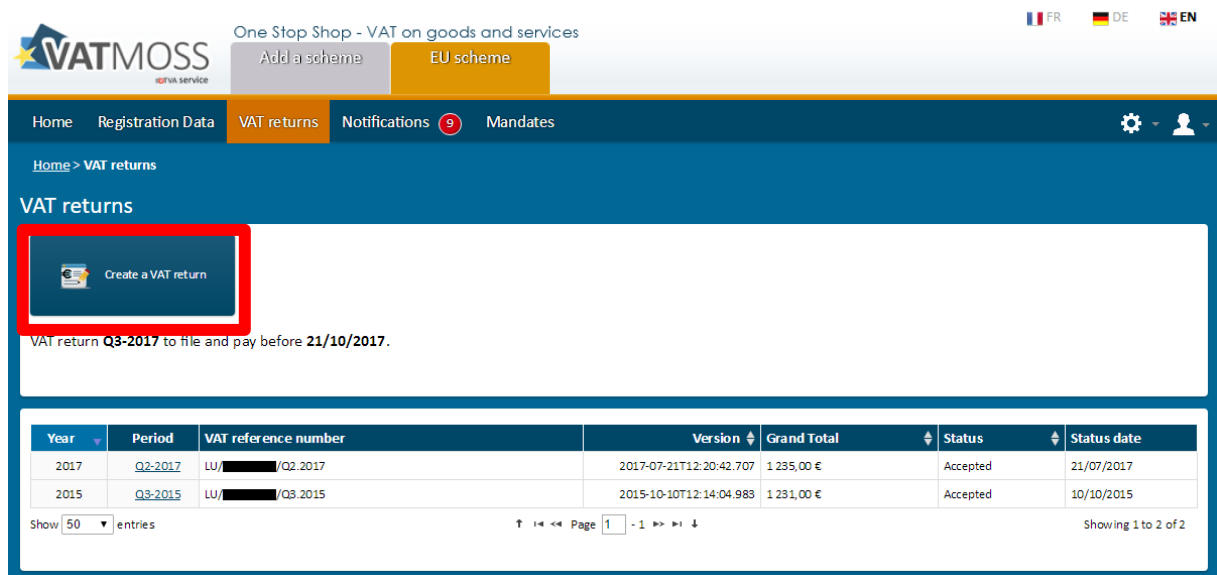


Figure 64: Create a VAT return button from the VAT return main screen

9.1.1. Select VAT return period

After clicking one of these buttons, an intermediate screen lets the user choose which period will the VAT return concern:

Figure 65: VAT return period selection screen

Once the user has selected a period and clicked on the **“Create a VAT return”** button, the VAT return form appears.

If the chosen period already has one or more version of a VAT return, submitted or saved as draft, the more recent one will be loaded instead of a blank form.

A click on the **“Cancel”** button sends the user back to the VAT return main screen.

9.1.2. VAT return form

Information of the VAT return is exclusively related to the period which has been chosen in the previous screen.

The VAT return form is different whether the NETP is an EU NETP or a Non EU NETP. It is composed of the following parts:

- ① A header summing up various information about the VAT return:
 - **“Status”** (“Draft” for a newly created VAT return);
 - **“Saved on”**;
 - **“By”**, the user who saved the VAT return;
 - **“Payment”**, information on the last payments and reimbursement received on this VAT return.
- ② A tab bar used to access the various parts of the VAT return (during its creation, only the **“VAT return”** tab is accessible):
 - **“VAT Return”** (see the sections “9.1 - File a VAT return” to “9.8 - Modify a VAT return”)
 - **“Transmission to Member States of consumption”** (see the section “9.9 - Transmission to Member States of consumption”)
 - **“Transmission to Member States of establishment”** (see the section “9.10 - Transmission to Member States of establishment”)

- **“Statement of transactions”** (see the section “9.11 - Statement of transactions”)
 - **“Notifications”** (see the section “9.12 - Notifications”)
- ③ An upper toolbar containing the following buttons:
- **“Modify”** allowing the user to modify the VAT. This button is inactive:
 - during VAT return creation;
 - if the submission date of the VAT is exceeded by more than 3 years and 20 days.
 - **“Import XML data”**, allowing the user to fill the VAT return using data contained in an .xml file;
 - **“Import data from another VAT return”**, allowing the user to retrieve data from another VAT return and use it to start filling the current VAT return.
- ④ A drop down list containing the various versions of the VAT return (during its creation, the list is empty);
- ⑤ Two date fields defining the start and end of the period covered by the VAT return;
- ⑥ A section dedicated to the NETP supplies;
- ⑦ (EU NETP only) A section dedicated to fixed establishment supplies;
- ⑧ (EU NETP only) A recap of the total VAT amount of the VAT return (sum of the total of sections ⑥ and ⑦);
- ⑨ A lower toolbar with the following buttons:
- **“Submit VAT return”** allowing the user to submit the VAT return;
 - **“Save as draft”** allowing the user to save the current state of the VAT return as a draft, without submitting it;
 - **“Cancel”** to go back to the VAT return main screen;
 - **“Delete draft”** (inactive during VAT return creation).

VATMOSS One Stop Shop - VAT on goods and services

FR DE EN

Home Registration Data VAT returns Notifications 2 Mandates

EU scheme > VAT returns > Create a VAT return

VAT return LU/[REDACTED]/Q2-2020

Status: Draft Saved on: By: [REDACTED]

Payment: No payment received

VAT return Transmission to Member States of consumption Statement of transactions Notifications

Modify Import XML data... Import data from another VAT return... Version [REDACTED] (0 version)

Period Q2-2020

from* to* [REDACTED] [REDACTED]

Supplied by [REDACTED]

☐ I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
[REDACTED]	[REDACTED]	[REDACTED] €	[REDACTED] €	[REDACTED] €
Total VAT amount payable for supplies of services carried out by ARHS Group S.A. NETP2				0,00 €

Add line

Supplied by fixed establishments based in other Member States

☐ I do not have any electronic service supplied from a fixed establishment in another Member State to declare for this VAT return period

Individual VAT identification number	Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] €	[REDACTED] €	[REDACTED] €
Total VAT amount payable for supplies of services carried out from fixed establishments				0,00 €	

Add line

Total VAT amount

Total VAT amount payable by all establishments [REDACTED] 0,00 €

Submit VAT return Save as draft Cancel Delete draft

Figure 66: EU NETP VAT return creation form

One Stop Shop - VAT on goods and services

VATMOSS

FR DE EN

Home Registration Data VAT returns Notifications 2 Mandates

Non-EU scheme > VAT returns > Create a VAT return

VAT return LU/[redacted]/Q1-2021

Status: Draft Saved on: By: [redacted]

Payment: No payment received

VAT return Transmission to Member States of consumption Statement of transactions Notifications

Modify Import XML data... Import data from another VAT return... Version [redacted] (0 version)

Period Q1-2021

from* to* [redacted] [redacted]

Supplied by [redacted]

☐ I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
[redacted]	[redacted]	[redacted] €	[redacted] €	[redacted] €

Add line Total VAT amount payable for supplies of services carried out by ARHS Group S.A. 0,00 €

Submit VAT return Save as draft Cancel Delete draft

Figure 67: Non EU NETP VAT return creation form

9.1.3. Select VAT return start and end dates

By default, when creating a new VAT return, the form and the fields are set up to cover the whole period, e.g. for Q1-2015, the default dates will be from 01/01/2015 to 31/03/2015.

However, they can be modified to cover a shorter range, provided it is still contained in the VAT return period, e.g. for Q1-2015, the user could set a range going from 10/02/2015 to 20/03/2015 but not from 15/03/2015 to 15/04/2015 since the end date would be past the end of Q1-2015.

If an erroneous period is entered, specific error messages will be displayed when the user tries to submit or save the VAT return as draft.

9.1.4. Fill NETP supplies

Supplied by [REDACTED]

☐ I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
		€	0,00 €	€

Add line

Total VAT amount payable for supplies of services carried out by 0,00 €

Figure 68: NETP supplies

The NETP supplies section is composed of the following parts:

- ① A checkbox allowing to declare that no electronic service has been supplied from Luxembourg;
- ② The lines of supply themselves, composed of the following information:
 - The Member State of consumption in which the service has been consumed;
 - The applied VAT rate, consisting in a VAT type (standard or reduced) and a value (between 0.01 and 99.99);
 - The taxable amount;
 - The computed VAT amount, which is not editable but rather the result of the application of the VAT rate to the taxable amount;
 - The declared VAT amount, which can be different from the computed VAT amount.
- ③ An “Add line” button allowing the user to add a line of supply;
- ④ A delete (x) button allowing to remove an existing line;

Every field of the supply line has to be completed, otherwise, the submission or saving of the VAT return will not be accepted and the fields with missing information will be highlighted in red:

Supplied by [REDACTED]

☐ I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
AT - Austria		€	0,00 €	€

Add line

Total VAT amount payable for supplies of services carried out by 0,00 €


Figure 69: Empty fields

As many lines as wanted can be added to the VAT return, provided the triplet Member State of consumption/VAT rate (type and value) is unique.

Every time a supply is modified by the user, the computed amounts and totals are automatically updated.

It is possible to select a Member State of consumption in which the NETP also has a Fixed Establishment. It means this Fixed Establishment has not been active for the whole period covered by the VAT return. In that case, the declared amount in the NETP supplies section

is only applicable for the time the Fixed Establishment was closed. An alert informs the user when this situation arises:

	Member State of consumption	VAT rate
	BE - Belgium	

You mentioned a Member State of consumption in which you have / had a fixed establishment. The VAT amount declared in this line only applies on the period during which this fixed establishment was not open.

Figure 70: (Alert) The user selected a Member State of consumption in which he has a fixed establishment

9.1.5. Fill supplies from Fixed Establishments based in other Member States

Supplied by fixed establishments based in other Member States

☐ I do not have any electronic service supplied from a fixed establishment in another Member State to declare for this VAT return period

	Individual VAT identification number	Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount	
					0,00 €		
Add line				Total VAT amount payable for supplies of services carried out from fixed establishments			0,00 €

Figure 71: Fixed establishments supplies

Filling Fixed Establishments supplies goes the same way as NETP supplies (see the section “9.1.54 -

Fill NETP supplies”), except that the user has to mention which of the NETP’s Fixed Establishment is implied using the **“Individual VAT identification number”** drop-down list. This list contains the list of each Fixed Establishment of the NETP, whether it is currently active or not (because a Fixed Establishment could be open for only a part of the VAT return period). In the case where a currently inactive Fixed Establishment is selected, an alert is displayed at the left of the supply line:

	Individual VAT identification number	Member State of consumption	VAT rate
	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
<div style="border: 1px solid #ccc; padding: 5px; background-color: #f0f0f0;"> <p>A You mentioned a fixed establishment that is not listed in the registration data applicable for the taxable period concerned.</p> </div>			
			ount payable

Figure 72: (Alert) Inactive fixed establishment

As for the NETP supplies, as many lines as wanted can be added to the VAT return, provided the quadruplet Member State of establishment/Member State of consumption/ VAT rate (type and value) is unique.

9.2. IMPORT DATA FROM AN XML FILE

Import XML data

Select the XML file to import. See the [XML specifications](#) for more information.

1 No file selected. 2

3 4

Figure 73: Import data from an XML file

An XML file can be used to fill a VAT return. To do so, the user has to click on the **“Import XML data”** from the VAT return creation form. A popup is then displayed, composed of the following parts:

- ① A **“Browse”** button allows the user to select an .xml file from its computer;
- ② An **“XML specifications”** hyperlink, allowing the download of a .zip file which contains an explanatory leaflet “XML Schema Definition.pdf”, and an .xsd file “NETPVATReturnDefinition-v1.07.xsd” which details XML specifications precisely;
- ③ An **“Import”** button allows to confirm the file choice and to fill the VAT return with the information from this file;
- ④ A **“Cancel”** button allowing to close the popup and to go back on the VAT return form without importing any data.

For the file to be processed correctly, it has to satisfy a number of specifications. To get a list of these specifications, the user can click on the hyperlink on the confirmation popup (②).

In the case where a non-XML file, or one that doesn't match the VAT return period is selected for import, an error message warns the user that the import is impossible. Otherwise, data is imported and the VAT return is filled and automatically saved as a draft. If a draft already existed at the time the user tried to import an XML file, a warning message asks for confirmation because the draft will be replaced if data is imported (only one draft can exist at a time for a VAT return).

9.3. IMPORT DATA FROM ANOTHER VAT RETURN

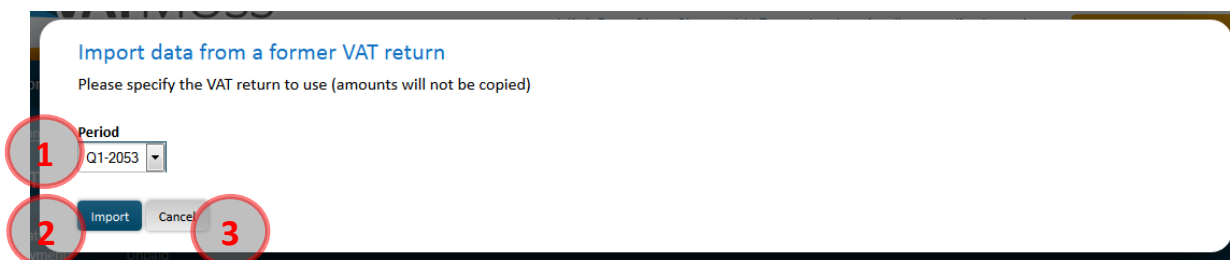


Figure 74: Import data from another VAT return

Data from an already existing VAT return can also be imported to fill another VAT return. To do so, the user has to click on the **“Import data from another VAT return”** button from the VAT return creation form. A popup is then displayed, composed of the following parts:

- ① A drop box allowing the user to select a VAT return to import;
- ② An **“Import”** button allowing to confirm the choice and fill the VAT return with data imported from the corresponding VAT return. The amounts are however not imported, only the Member States of consumption and establishment, the VAT types and VAT rates are;
- ③ A **“Cancel”** button allowing to close the popup and to go back on the VAT return form without importing any data.

The data of the previous VAT return are imported but the amounts are forced to « 0 ».

The user can then choose to save the VAT return as a draft or to submit it immediately, just as in the standard process.

9.4. SAVE VAT RETURN AS DRAFT

Once the VAT return filled, it can be saved as a draft without submitting it, which allows the user to come back and complete it later. Moreover, it is possible to save the draft of a VAT return concerning the current period, whereas it cannot be submitted until the period is over.

After clicking on the **“Save as draft”** button:

- An informative message confirms that the operation succeeded;
- The VAT return header is updated (Status: Draft, Saved on/by, Payment: Unpaid);
- In the version drop-down list, a “Draft” entry now appears;
- The tabs become accessible, however, for a VAT return newly created, the sections concerning Member States of consumption and establishment will be empty, as the splitting of the VAT return into MSCON/MSEST VAT returns only happens at its submission. The statement of transaction will also be empty;
- The VAT return appears in “display” mode: the fields are not accessible anymore. In the upper toolbox, only the “**Modify**” button is accessible, the import buttons are greyed, in the lower toolbox, only the “**Submit VAT return**” is displayed and accessible;
- The created VAT return appears in the table of the VAT return main screen with the “Draft” status.

9.5. MODIFY A DRAFT

A draft can be updated as many times as the user wants it. However, only the last version of the draft is kept, there cannot be multiple versions of a draft for a given VAT return.

To edit a draft, the user has to click on the “**Modify**” button after having displayed the draft. He can then modify the data and confirms by clicking the button “**Save as draft**”. An informative message confirms that the operation succeeded.

9.6. DELETE A DRAFT

A draft can be deleted at will by the user. Its data are then lost and cannot be retrieved again.

To do so, the user has to click on the “**Modify**” button after having displayed the draft, then on the “**Delete draft**” button of the lower toolbar. There is no confirmation asked, the draft is deleted immediately and an informative message confirms it to the user.

If there were other versions of the VAT return, the more recent of these is displayed right away. Otherwise, a blank form is shown.

9.7. SUBMIT A VAT RETURN

It is possible to submit the VAT return either from the creation form or from an already saved draft via the “**Submit VAT return**” button. A confirmation popup then asks the user for confirmation.

Modify Import XML data Import data from another VAT return Version 2023-04-17T13:37:53.421 (Accepted) (1 version)

Submit VAT return

Are you certain you wish to submit your VAT return?

You can still update it later.

Confirm Cancel

Country	Rate	Amount	Computed VAT	Declared VAT
AT - Austria	Reduced 1,00 %	11,00 €	0,11 €	5,00 €
Total VAT amount payable for supplies of services carried out by				5,00 €

Add line

Supplied by fixed establishments based in other Member States

☐ I do not have any electronic service supplied from a fixed establishment in another Member State to declare for this VAT return period

Individual VAT identification number	Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
	FR - France	Reduced 2,00 %	2,00 €	0,04 €	1,00 €
Total VAT amount payable for supplies of services carried out from fixed establishments				1,00 €	

Add line

Total VAT amount

Total VAT amount payable by all establishments	6,00 €
--	--------

Submit VAT return Save as draft Cancel Delete draft

Figure 75 : Confirmation of a VAT return submission

After confirmation,

- An informative message confirms that the operation succeeded;
- The VAT return header is updated (Status: Submitted, then Accepted, Saved on/By, Payment: Unpaid);
- The version is added to the drop-down list (with its status Submitted then Accepted);
- The tabs become accessible if they were not already;
- The amounts transferred to Member States of consumption and establishment are computed and the corresponding tabs are updated;
- The VAT return appears in “display” mode, the fields are not accessible anymore. In the upper toolbox, only the “**Modify**” button is accessible, the import buttons are greyed, in the lower toolbox, the “**Submit VAT return**” is also greyed;
- The VAT return appears in the main screen’s list with the status Submitted then Accepted;
- A notification is received immediately at the VAT return submission and another one after its acceptance.

9.8. MODIFY A VAT RETURN

A VAT return can be updated at will, within the limit of three years after the deadline of the initial submission. At every submission, a new version is created, allowing the user to consult

older transmitted data. It is also possible to create a draft even if a version has already been submitted, allowing the user to submit correction later.

To modify a VAT return, the user has to click the **“Modify”** button after having displayed the VAT return:

Status: Accepted
Payment: No payment received
Saved on: 27/04/2016 16:41:56
By: User NETP EU 01 NETP_EU_01

VAT return | Transmission to Member States of consumption | Transmission to Member States of establishment | Statement of transactions | Notifications

Modify | Import XML data | Import data from another VAT return | Version: 2016-04-27T14:41:56.865 (Accepted) (4 versions)

Period
from: 01/10/2015 to: 31/12/2015

Supplied by: [Redacted]

☐ I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
AT - Austria	Reduced 5.00 %	15 000,00 €	750,00 €	250,00 €
BG - Bulgaria	Standard 6.00 %	10 000,00 €	600,00 €	600,00 €

Add line

Total VAT amount payable for supplies of services carried out by: 850,00 €

Supplied by fixed establishments based in other Member States

☐ I do not have any electronic service supplied from a fixed establishment in another Member State to declare for this VAT return period

Individual VAT identification number	Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
[Redacted]	DK - Denmark	Standard 21.00 %	30 000,00 €	6 300,00 €	6 300,00 €
[Redacted]	GB - United Kingdom	Standard 15.00 %	20 000,00 €	3 000,00 €	3 000,00 €
[Redacted]	HR - Croatia	Standard 20.00 %	10 000,00 €	2 000,00 €	2 000,00 €

Add line

Total VAT amount payable for supplies of services carried out from fixed establishments: 11 300,00 €

Total VAT amount
Total VAT amount payable by all establishments: 12 150,00 €

Submit VAT return | Save as draft | Cancel | Delete draft

Figure 76: Modification of a VAT Return

This can only be done from the last version of the VAT return. The **“Modify”** button is grayed for older versions:

VAT return | Transmission to Member States of consumption | Transmission to Member States of establishment | Statement of transactions | Notifications

Modify | Import XML data | Import data from another VAT return | Version: 2016-04-11T11:36:53.617 (Accepted) (4 versions)

Period
from: 01/10/2015 to: 31/12/2015

2016-04-11T11:36:53.617 (Accepted)
2016-04-27T14:41:56.865 (Accepted)
2016-04-11T11:38:53.617 (Accepted)
2016-01-21T13:27:42.915 (Accepted)
2015-10-21T08:15:27.007 (Accepted)

Figure 77: Choice of the VAT Return version

The user can then either save its modification using the **“Save as draft”** button, or submit them immediately using the **“Submit VAT return”** button. In both cases, after confirmation, the VAT return is then displayed in “display” mode.

In the case where a new version is submitted, differences with previous versions are highlighted:

Supplied by [REDACTED]

☐ I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
AT - Austria	Reduced - 15,00 %	150 000,00 €	22 500,00 €	22 500,00 €
AT - Austria	Reduced - 1,00 %	11,00 €	0,11 €	5,00 €
Total VAT amount payable for supplies of services carried out by ARHS Group S.A. NETP8				22 500,00 €

Supplied by fixed establishments based in other Member States

☐ I do not have any electronic service supplied from a fixed establishment in another Member State to declare for this VAT return period

Individual VAT identification number	Member State of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
[REDACTED]	FR - France	Reduced - 2,00 %	2,00 €	0,04 €	1,00 €
[REDACTED]	LV - Latvia	Standard - 20,00 %	20 000,00 €	4 000,00 €	4 000,00 €
[REDACTED]	MT - Malta	Standard - 19,00 %	15 000,00 €	2 850,00 €	2 850,00 €
Total VAT amount payable for supplies of services carried out from fixed establishments				6 851,00 €	

Total VAT amount

Total VAT amount payable by all establishments	29 351,00 €
--	-------------

Submit VAT return

Figure 78 : VAT return modifications highlighted

- Deleted lines of supply appear in red and strikethrough text
- Modified or added lines appear in blue and bold text

9.9. TRANSMISSION TO MEMBER STATES OF CONSUMPTION

This screen, accessible through the **“Transmission to Member States of consumption”** tab of the VAT return, sums up the information of the current version of the VAT return and the associated payments from the point of view of each Member State of consumption implied. Amounts are computed at every VAT return submission by the NETP. For each Member State of consumption, a “MSCON VAT return” is created and transmitted to the corresponding Member State.

Lines that have been modified since the previous version are highlighted with bold text. Moreover, deleted lines also appear in bold with an amount of 0€, highlighting the fact that those lines are indeed transmitted to inform the Member State of their deletion.

VAT return | **Transmission to Member States of consumption** | Transmission to Member States of establishment | Statement of transactions | Notifications

Version: 2023-04-23T09:45:03.986 (Accepted) (2 versions)

List of VAT returns generated based on information provided in the main VAT return and transmitted to Member States of consumption.

Each modification in the main VAT return which has an impact on VAT returns previously transmitted to Member States leads to the generation and transmission of a new VAT return.

Member State of consumption	Version known by MSCON	Taxable amount	VAT amount	Payments	Refunds
AT - Austria	2023-04-23T09:45:03.986	150 000,00 €	22 500,00 €	0,00 €	0,00 €

VAT returns

Identification number	VAT rate	Taxable amount	VAT amount
██████████	15,00 %	150 000,00 €	22 500,00 €

Show 10 entries | Page 1 - 1

Payments

Date	Issuer	Recipient	Operation	Amount
No data available in table				

Show 10 entries | Page 0 - 0

Member State of consumption	Version known by MSCON	Taxable amount	VAT amount	Payments	Refunds
FR - France	2023-04-17T13:37:53.421	2,00 €	1,00 €	0,00 €	0,00 €
LV - Latvia	2023-04-23T09:45:03.986	20 000,00 €	4 000,00 €	0,00 €	0,00 €
MT - Malta	2023-04-23T09:45:03.986	15 000,00 €	2 850,00 €	0,00 €	0,00 €

Show 10 entries | Page 1 - 1

Figure 79 : Transmission to Member States of consumption

The screen is composed of the following parts:

- ① A drop-down list of every version of the VAT return;
- ② The list of every Member State of establishment implied in the VAT return. For each line, the user can fold and unfold the details of the VAT return (③) and of the payments (④) for this Member State of consumption;
- ③ Table representing the MSCON VAT return, including a drop-down list to select the number of element to display (10, 50 or 100), and a navigation system for this table;
- ④ Table representing the payments and reimbursements for this MSCON VAT return, including a drop-down list to select the number of element to display (10, 50 or 100), and a navigation system for this table;
- ⑤ Number of element to display (10, 50 or 100);
- ⑥ Navigation between results.

9.10. TRANSMISSION TO MEMBER STATES OF ESTABLISHMENT

This screen, accessible through the **“Transmission to Member States of establishment”** tab of the VAT return, sums up the information of the current version of the VAT return and the associated payments from the point of view of each Member State of establishment implied. Amounts are computed at every VAT return submission by the NETP. For each Member State of establishment, a “MSEST VAT return” is created and transmitted to the corresponding Member State.

Lines that have been modified since the previous version are highlighted with bold text. Moreover, deleted lines also appear in bold with an amount of 0€, highlighting the fact that those lines are indeed transmitted to inform the Member State of their deletion.

VAT returnTransmission to Member States of consumptionTransmission to Member States of establishmentStatement of transactionsNotifications

Version2053-07-01T13:47:40.062 (Accepted) (5 versions)

List of VAT returns transmitted to concerned Member States of establishment: these returns arise from the splitting of the quarterly submitted VAT return by Member State of establishment (MSEST).

Each modification in the main VAT return which has an impact on VAT returns previously transmitted to Member States leads to the generation and transmission of a new VAT return.

Member State of establishment	Version known by MSEST	Taxable amount	VAT amount
▶ AT - Austria	2053-07-01T13:47:40.062	200 000,00 €	29 000,00 €
▼ LU - Luxembourg	2053-07-01T13:47:40.062	233 000,00 €	40 950,00 €

Identification number	Member State of consumption	VAT rate	Taxable amount	VAT amount
	BE - Belgium	Standard - 19,00 %	150 000,00 €	28 500,00 €
	EL - Greece	Standard - 15,00 %	83 000,00 €	12 450,00 €

Show 10 entriesPage 1-1Showing 1 to 2 of 2

Show 10 entriesPage 1-1Showing 1 to 2 of 2

Figure 80 : Transmission to Member States of establishment

The screen is composed of the following parts:

- ① A drop-down list of every version of the VAT return;
- ② The list of every Member State of establishment implied in the VAT return. For each line, the user can fold and unfold the details of the VAT return (③) for this Member State of consumption;
- ③ Table representing the MSEST VAT return, including a drop-down list to select the number of element to display (10, 50 or 100), and a navigation system for this table;
- ④ Number of element to display (10, 50 or 100);
- ⑤ Navigation between results.

9.11. STATEMENT OF TRANSACTIONS

The list of every payment and reimbursement concerning the VAT return is available via the **“Statement of transactions”** tab. A table is also dedicated to the payments which accounting is pending, i.e. payments received by the Luxembourg but not yet received by the Member State of consumption.

VAT return

Transmission to Member States of consumption

Statement of transactions

Notifications

Filter

1

Registered payments and reimbursements

Value date	Issuer	Recipient	Operation	VAT return version	Amount
15/04/2015	LU - Luxembourg	LU - Luxembourg	Retention	2018-09-04T13:37:54.523	6 180,00 €
15/04/2015	LU - Luxembourg	EL - Greece	Payment	2018-09-04T13:37:54.523	14 420,00 €
15/04/2015	LU - Luxembourg	LU - Luxembourg	Retention	2018-09-04T13:37:54.523	6 000,00 €
15/04/2015	LU - Luxembourg	BE - Belgium	Payment	2018-09-04T13:37:54.523	14 000,00 €
15/04/2015	LU - Luxembourg	LU - Luxembourg	Retention	2018-09-04T13:37:54.523	2 850,00 €
15/04/2015	LU - Luxembourg	AT - Austria	Payment	2018-09-04T13:37:54.523	6 650,00 €
01/04/2015		LU - Luxembourg	Payment	2018-09-04T13:37:54.523	50 100,00 €

Show10entries

Page1

Showing 1 to 7 of 7

Received payments waiting for accounting

3

Value date	Reg. Date	Validation date	Issuer	Recipient	Amount	Reference
No data available in table						

Show10entries

Page0

Showing 0 to 0 of 0

Figure 81 : Statement of transaction

The screen is composed of the following parts:

- ① A series of filters allowing to search payment (see the section “9.11.1 - Filter operations”);
- ② The list of every payment, reimbursement and retention for this VAT return. The following columns are displayed:
 - Value date (sortable);
 - Issuer (sortable);
 - Recipient (sortable);
 - Type of operation (reimbursement/payment/retention) (sortable);
 - Version of the declaration (sortable);
 - Amount;
- ③ The list of every payment which accounting is still pending, with the following columns:
 - Value date (sortable);
 - Issuer (sortable);
 - Recipient (sortable);
 - Amount (sortable);
 - Reference (sortable).

9.11.1. Filter operations


To filter the list of operations, the user can click on the  button in order to display the filters currently applied. The following form is then displayed:



Figure 82 : filter the list of operations


The information displayed in fields ① to ④ correspond to the filter currently applied.

It's possible to change the filtering by changing the values of fields ① to ④ depending on the expected results:

- ① The “**Issuer**” field allows the selection of the payment emitter, which can be either a Member State or a NETP;
- ② The “**Recipient**” field allows the selection of the NETP receiving the payment;

- ③ The **“Operation”** field allows the selection of a type of operation, including:
 - Payment
 - Reimbursement
 - Retention
- ④ The **“VAT return version”** field restricts the result list to the operations concerning a precise VAT return version;
- ⑤ Click on the **“Filter”** button to apply the various filters previously entered. The various filters can be applied together, only the operation matching all the selected values will be displayed.

It is also possible to:

- ⑥ Reset the filter to its default value by clicking on the **“Reset filter”** button.
- ⑦ Hide the filter details by clicking on the  button. Doing so does not cancel the filter currently applied.

9.12. NOTIFICATIONS

The list of notifications concerning a VAT return can be access by clicking the **“Notifications”** tab:

VAT return	Transmission to Member States of consumption	Transmission to Member States of establishment	Statement of transactions	Notifications
Date	Notification type	Issuer		
23/04/2023 11:45:04	VAT return correction (accepted)	LU - Luxembourg		
23/04/2023 11:45:04	VAT return correction (submitted)	LU - Luxembourg		
17/04/2023 15:37:54	VAT return (accepted)	LU - Luxembourg		
17/04/2023 15:37:53	VAT return (submitted)	LU - Luxembourg		
17/04/2023 14:33:06	VAT return reminder reported by the MSID	LU - Luxembourg		
28/09/2022 14:28:49	VAT return reminder reported by the MSID	LU - Luxembourg		
12/03/2022 13:19:27	VAT return reminder reported by the MSID	LU - Luxembourg		

Show 10 entries Page 1 - 1 Showing 1 to 7 of 7

Figure 83 : Notifications of a VAT return

It is composed of a simple table containing the following columns:

- Date (sortable)
- Notification type (sortable)
- Issuer (sortable)

By clicking on the link contained on the Date column, the details of the notification can be displayed (see the section **“10.2 - Display a notification”**).

10. NOTIFICATIONS

A notification is the way used by VATMOSS or the AED in case of manual notification in order to communicate with the LU NETP the fact that an event happened or an action on his side is required.

The notifications requiring an action from the user are called “persistent notifications”. They can be considered as “read” only when the required action has been performed by the LU NETP and validated by the AED.


The list of the notifications received by the NETP is available by clicking on the tab “Notifications” in the main menu. The wording of the menu is followed by a red dot indicating the number of unread notifications. The following screen is then displayed:

The screenshot displays the VATMOSS interface. At the top, there's a header with the VATMOSS logo and navigation tabs: Home, Registration Data, VAT returns, Notifications (with a red dot and '9'), and Mandates. Below this, the 'Notifications' section is active. A 'Filter' button is visible. The main content is a table with the following data:

Date	Notification type	Free subject of the notification
01/06/2023 18:40:53	Update registration (accepted)	
01/06/2023 18:40:31	Update registration (submitted)	
01/06/2023 18:39:56	Update registration (accepted)	
01/06/2023 18:39:21	Update registration (submitted)	
05/08/2022 17:18:59	Request for Exclusion (accepted)	
05/08/2022 17:18:58	Request for Exclusion (submitted)	
27/07/2019 15:07:37	Establishment of a mandate	
27/07/2019 15:06:41	Application for registration (accepted)	
27/07/2019 15:02:32	Application for registration (submitted)	

At the bottom, there's a 'Show 10 entries' dropdown and pagination controls showing 'Page 1' and 'Showing 1 to 9 of 9'.

Figure 84: List of notifications

By default, no filter is applied: the list of notifications includes all notifications received by the LU NETP. The first column is displayed only for persistent notifications and can include the following value  when a notification requires the execution of an action by the LU NETP and that action has not yet been performed.


From this screen several actions are possible:

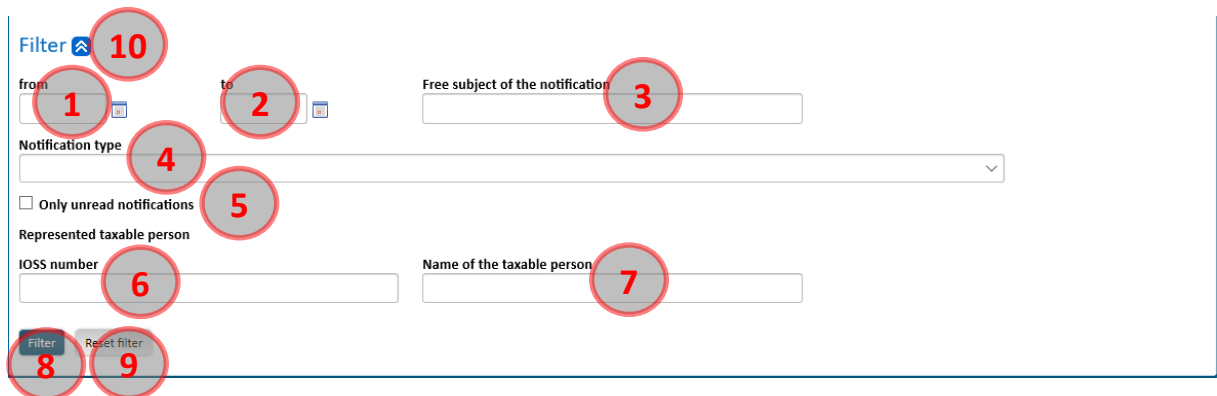
- ① Filter the list of the notifications (see the section “10.1 - Filter the notifications”);
- ② Change the sorting order of the table. By default, the notifications are sorted according to their issuing date, newest first.

By clicking on the header of a column, it is possible to sort the table according to that column: a click sorts according to an ascending order, a second click sorts according to a descending order. The sort on a column deletes any other sort previously applied;

- ③ Display the details of a notification by clicking on the corresponding line in the table (see the section “10.2 - Display a notification”);
- ④ Display more or less elements in the table. The user can choose to display 10, 50 or 100 elements per page;
- ⑤ Browse between the pages of results.

10.1. FILTER THE NOTIFICATIONS

To filter the list of notifications, the user just has to click on the icon  in order to display the filter currently applied. The following form is then displayed:



The screenshot shows a filter form with the following elements and callouts:

- 10**: Filter icon (blue square with a white 'f' and a dropdown arrow)
- 1**: 'from' label
- 2**: 'to' label
- 3**: 'Free subject of the notification' label
- 4**: 'Notification type' dropdown menu
- 5**: 'Only unread notifications' checkbox
- 6**: 'IOSS number' label
- 7**: 'Name of the taxable person' label
- 8**: 'Filter' button
- 9**: 'Reset filter' button

Figure 85: Filter on the notifications

The information displayed in the fields ① to ⑤ corresponds to the filter currently applied (none by default).

It is possible to change the filtering by modifying the content of the fields ① to ⑤ according to the desired information:

The fields “**from**” ① to “**to**” ② allow one to define a period during which the notifications to list must have been sent:

- If both fields are specified, the listed notifications must have been sent from the date “from”, and until the date “to” (included);
- If only the field “from” is specified, the notifications must have been sent from that date;
- If only the field “to” is specified, the notification must have been sent until this date;
- If no fields are specified, no restrictions will be applied to the date at which the listed notifications have been sent.

③ The field “**Free subject of the notification**” allows one to limit the list of the notifications to those having a subject manually entered by the user that include the indicated text.


④ The field “**Notification type**” allows one to select the type of notification to display on the list. The Indirect Tax Administration may change the description of the notification in the combo at any time (to improve or correct the notification etc...). The combo is listing only the latest (available) description for the notifications. However, the list of filtered notifications always shows the descriptions available and applicable at the

moment of the compilation of those very notifications. Therefore, similar notifications in the list can have different descriptions because the descriptions have been improved over time. It is not possible to select several types of notifications by using this combo.

Notifications having a label placed in braces correspond to canceled notifications.

- ⑤ The field **“Only unread notifications”** allows, when the box is ticked, to display only the notifications that have not been read.
- ⑥ The field **“IOSS number”** allows to filter by the import Number of a specific NETP, when this NETP is represented by an intermediary for the import scheme.
- ⑦ The field **“Name of the taxable person”** allows to filter by the name of a specific NETP, when this NETP is represented by an intermediary for the import scheme.
- ⑧ Click on the button **“Filter”** in order to apply the filter that has been defined. All these criteria can be cumulated: only the notifications in accordance with the all the criteria will be listed.

The user can also:

- ⑨ Reset the filter to its default value by clicking on the button **“Reset”**.
- ⑩ Hide the detail of the filter by clicking on the button . This action does not have any impact on the filter being applied.

10.2. DISPLAY A NOTIFICATION

After clicking on a notification, the following screen describes the information about the notification:



Figure 86: Details of a notification

The user can do export the PDF associated to the notification by clicking on the icon corresponding to the selected language.

11. MANDATES (ONLY FOR EU AND NON-EU SCHEMES)

Through VATMOSS, a user of a LU NETP registered in the EU scheme or non-EU scheme can create a mandate with another company, established or not in Luxembourg. After that, this company will become the agent of the LU NETP.

In order to have an active mandate, it must involve a LU NETP (principal) and another company, namely the agent, and must have been initiated by the LU NETP. When the mandate is established, both parties are notified of the creation of the mandate. Please be aware that a LU NETP, principal, can only have one mandate at a given time.

Once activated, the mandate does not have any time limit. This could be revoked at any time by one of parties, the LU NETP or his agent. As during the establishment, both parties will be notified of the revocation, and from this moment, the agent will have no more access to the VATMOSS area of the NETP.

In spite of an active mandate, the LU NETP remains in charge of the registration data (and their updates), because the agent has a read-only view on the registration data of the LU NETP. The agent can submit and modify VAT returns on behalf of the LU NETP.

For the administration of Luxembourg, the LU NETP is the solely responsible of the information forwarded in spite of the mandate between both parties.

The homepage of the mandates is presented on Figure 87: Mandates homepage - no active mandate and Figure 88: Mandates homepage - active mandate. The first part of the screen shows the active mandate (if there is one) and the second part displays the mandates that have been revoked.

If a mandate is active, the following information is displayed:

- Information linked to the agent:
 - VAT identification number
 - Company name
 - Contact
 - E-mail
- Information linked to the mandate:
 - Establishment date
 - Notification of the mandate's establishment

The table of mandates history shows the following information:

- The **Establishment date** of the mandate;
- The **Revocation date** of the mandate;
- The **Company name** of the agent;
- A link allowing to access to more information about the mandate.

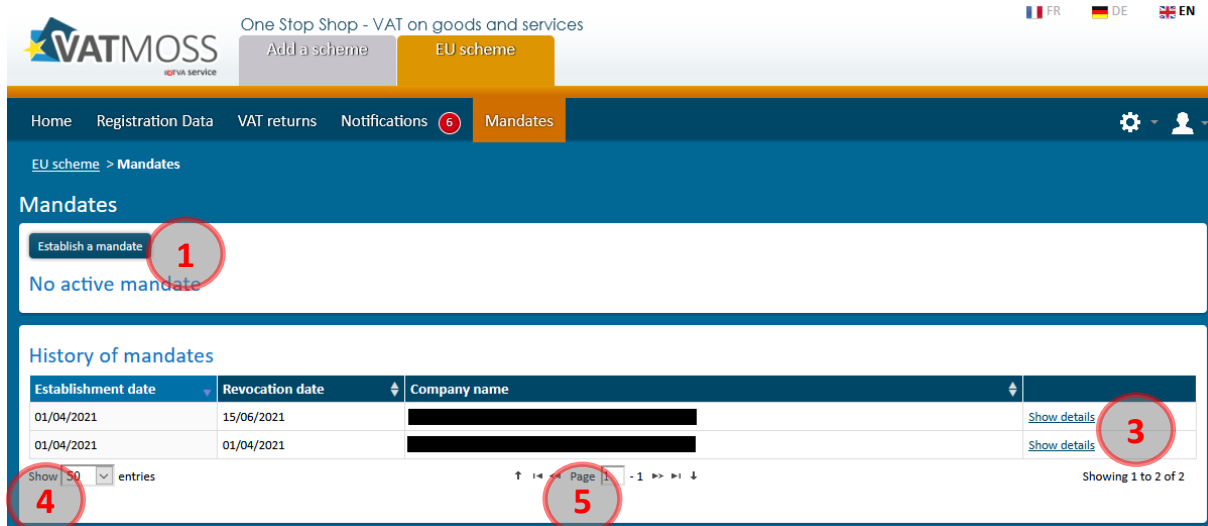


Figure 87: Mandates homepage - no active mandate

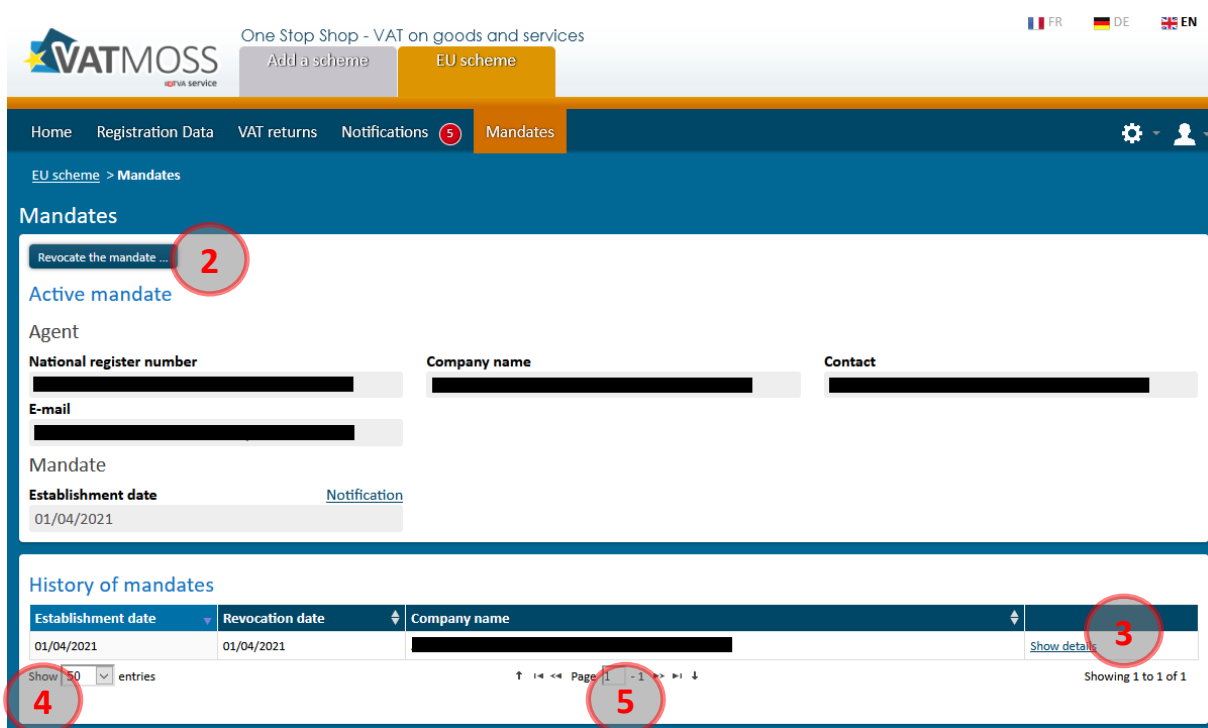


Figure 88: Mandates homepage - active mandate

From this homepage, the user can perform the following actions:

- ① Establish a mandate through the button **“Establish a mandate”** (see the section “11.1 - Establish a mandate”)
- ② Revoke the active mandate through the button **“Revocate the mandate”** (see the section “11.2 - Revoke the mandate”)
- ③ Consult the information linked to a revoked mandate through the link **“Show details”** (see the section “11.3 - Show the details of a mandate”)

- ④ Display more or less elements in the table. The user can choose to display 10, 50 or 100 elements per page.
- ⑤ Browse between the pages of results.

11.1. ESTABLISH A MANDATE

After clicking on the button “Establish a mandate” of the Figure 87: Mandates homepage - no active mandate, the user is on the page allowing him to establish a mandate.

The screenshot shows the 'Establishment of a new mandate' form in the VATMOSS system. The form is titled 'Establishment of a new mandate' and is part of the 'EU scheme (mandates) > Mandates' section. It contains several input fields and a 'Look-up of the company' button, all numbered 1 through 9. The fields are: 1. National register number, 2. Confirmation of the national register number, 3. Look-up of the company button, 4. Company name, 5. Contact, 6. E-mail, 7. Read and accept the terms of use checkbox, 8. Validate button, and 9. Cancel button. The form also includes a 'Terms of Use' section with text explaining the mandate process.

Figure 89: Agent established in Luxembourg

In the case where the mandate concerns an agent is established in Luxembourg, the user must give the following information:

- ① **National register number** of the agent;
- ② **Confirmation of the national register number** of the agent;
- ③ The button “**Look-up for the company**” is available when the previous fields, that is to say National register number and national register number, are filled in. By clicking on this button, a control is done to ensure that the national register number is known:
 - If the control is positive, then the name of the agent appears in the field ④ **Company name**;
 - If the control is negative, an error message appears specifying that either the VAT identification number or the national register number is wrong and the filed ④ remains empty.
- ⑤ **Contact** of the agent;

- ⑥ **E-mail address** of the contact;
- ⑦ After reading the terms of use, the user must validate them by ticking the box **“I read and accept the terms of use”**;
- ⑧ When all the data are filled in, the user can click on the button **“Validate”** that creates the mandate;
- ⑨ The user can cancel his action by clicking on the button **“Cancel”**.

11.2. REVOKE THE MANDATE

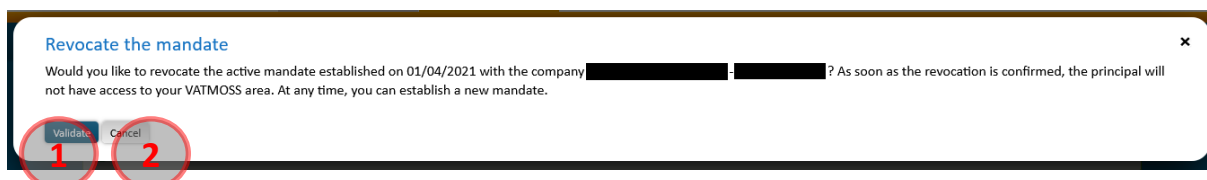


Figure 90: Revoke the mandate

By clicking on the button **“Revoke the mandate”** from the Figure 88: Mandates homepage - active mandate, the user opens a pop-up that asks him to confirm the revocation of the mandate.

The user can either confirm the revocation by clicking on the button **“Validate”** ① or cancel the revocation through the button **“Cancel”** ②.

11.3. SHOW THE DETAILS OF A MANDATE

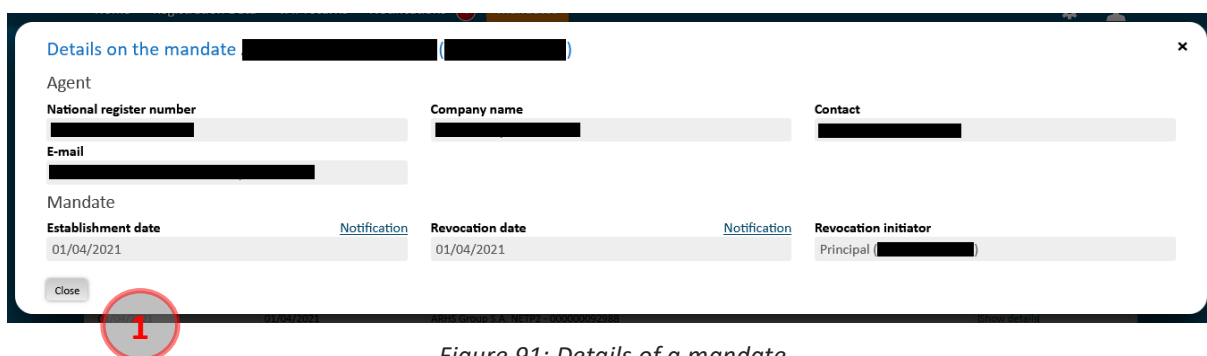


Figure 91: Details of a mandate

After clicking on the link **“Show details”** from Figure 87: Mandates homepage - no active mandate and Figure 88: Mandates homepage - active mandate, a pop-up with the information linked to the agent and the mandate displays.

The first part Agent displays some information concerning the agent:

- The **VAT identification number**;
- The **Company name**;
- The **Contact**;
- The **E-mail** address of the contact.

The second part Mandate displays some information about the mandate:

- The **Establishment date** of the mandate and a link through the establishment notification;

- The **Revocation date** of the mandate and a link through the revocation date;
- The **Revocation initiator**.

12. AGENT

Once a mandate has been established between a LU NETP registered in the EU scheme or non-EU scheme and an agent, the agent has access to the VATMOSS workspace of the LU NETP during the activity period of the mandate.

During this period, the agent can, on the VATMOSS portal of the LU NETP:

- Consult the registration data of the LU NETP (without being able to change it – Figure 92: Registration data of the LU NETP (read-only));
- Submit or modify the VAT returns on behalf of the LU NETP;
- Consult the notifications of the LU NETP.

The screenshot displays the VATMOSS portal interface. At the top, there is a navigation bar with the VATMOSS logo and the text 'One Stop Shop - VAT on goods and services'. Below this, there are tabs for 'Add a scheme', 'EU scheme', 'EU scheme (mandates)', 'Non-EU (mandates)', and 'My mandates'. The 'EU scheme (mandates)' tab is currently selected. The main content area shows the 'Registration Data' section. It includes a header 'Registration request - Submitted on 01/04/2021, Accepted on 01/04/2021' and a message stating: 'You are registered in VATMOSS as Luxembourgish taxable person (start date of the activities: 01/07/2021). Last registration data update on 01/04/2021. You can update your registration data with the button below if it is active.' Below this, there is a section titled 'Change of Member State of identification' with fields for 'Issuing country' and 'Individual VAT identification number'. Further down, there is an 'Identification' section with 'Company details' including 'Luxembourgish register number', 'Individual VAT identification number', 'Company name', and 'Trading name(s) of the company if different from company name'. There is also a 'Vat group' field. The 'Address' section includes fields for 'Street', 'Number', 'Postal Code / ZIP Code', 'City', 'Floor', and 'Office'. All fields are currently empty or contain placeholder text.

Figure 92: Registration data of the LU NETP (read-only)

As soon as the mandate is revoked either by the LU NETP or the agent, the agent has no longer access to the VATMOSS workspace of the LU NETP. He only keeps access to information about the mandate itself.

Unlike the LU NETP, an agent can have several active mandates at a given time.

12.1. MENU

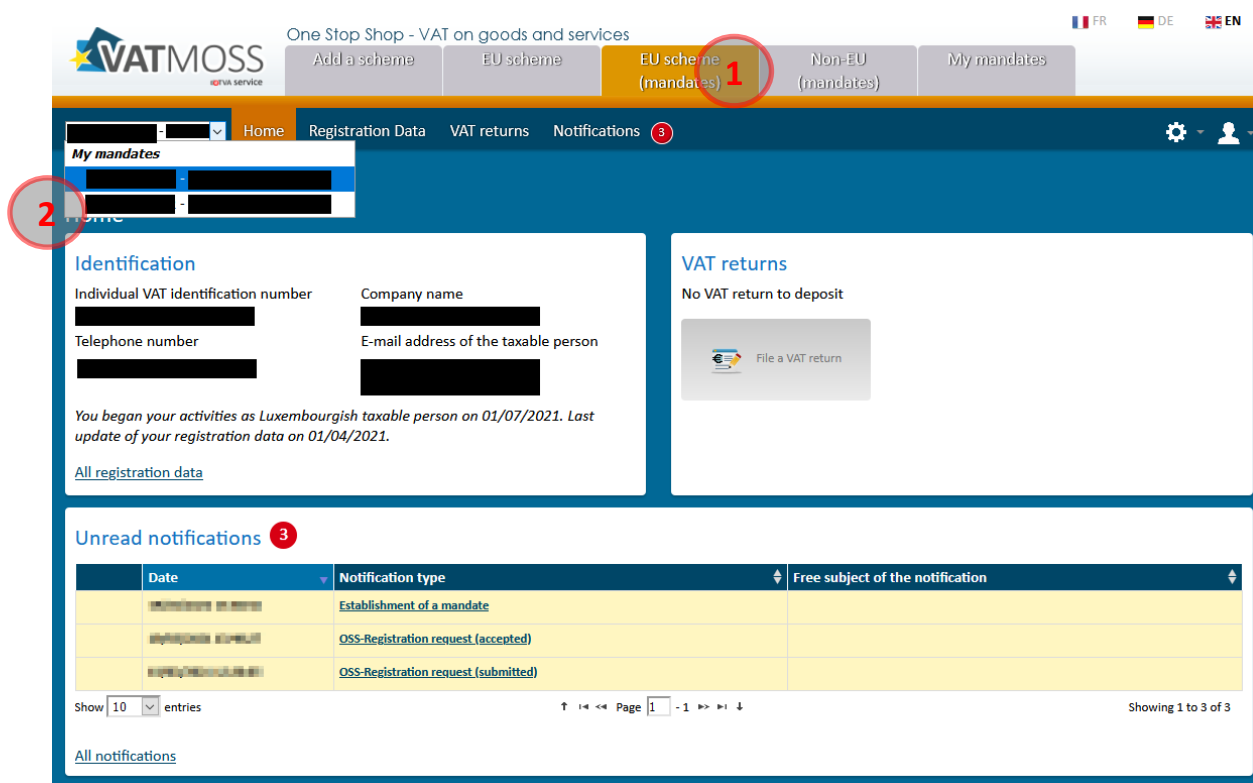


Figure 93: Menu bar of an agent

The menu bar of an agent is constructed of two parts:

① The top bar splits the VATMOSS portal into multiple workspaces. If the agent wants to act on behalf of a principal, he must choose the tab concerning the mandates of a special scheme, “EU scheme (mandates)” or “Non-EU scheme (mandates)”, then select a principal of that scheme under ②. Selecting the tab “My mandates” gives access to a page that lets the agent manage his active mandates and view his inactive ones;

If the agent acts on behalf of a principal, he can navigate between all the menus of the mandates workspace. However, if he wants to act for himself, the agent can change the workspace and select at the top of the screen, under ①, the tab of a scheme different than those concerning mandates.

② This combo box allows to navigate between the homepages of the principals of the same special scheme. To view the homepage of a principal of a different scheme, the agent must choose a different mandate workspace under ①.

12.2. WORKSPACE « MY MANDATES »

In the case an agent has been mandated by at least one LU NETP, the agent gets access to a new workspace which can be consulted by selecting the tab “My mandates”:

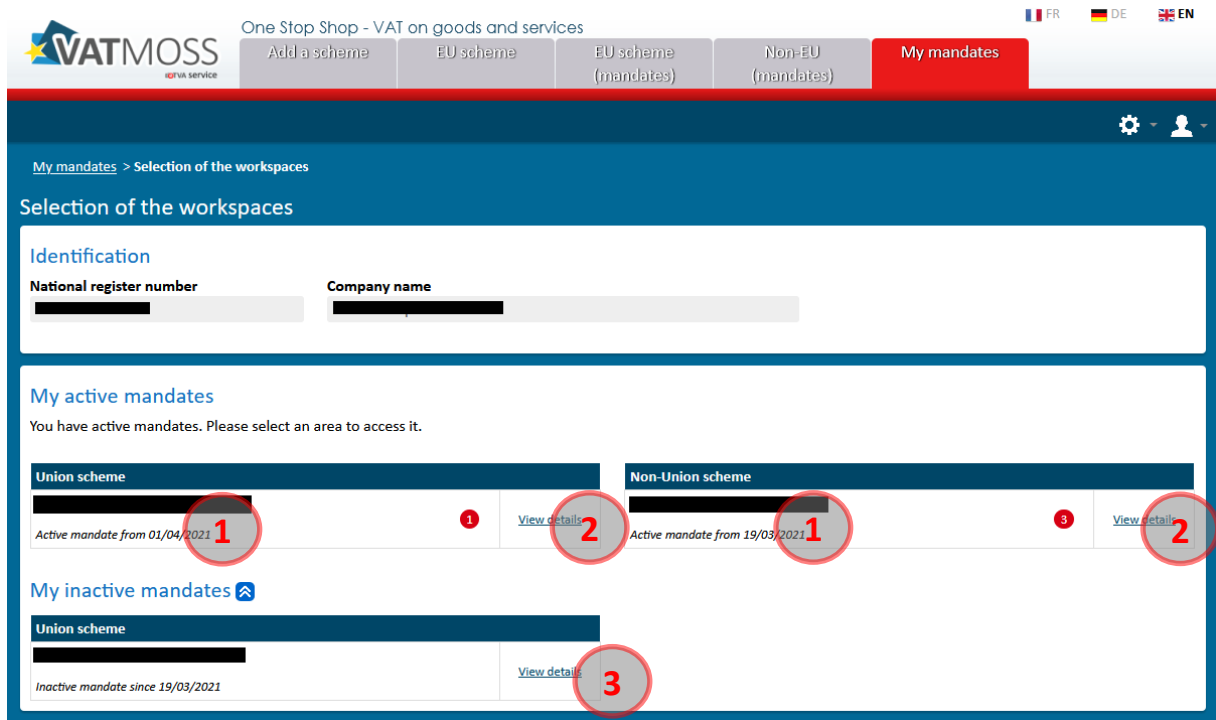


Figure 94: "My mandates" workspace

The homepage includes three parts:

1. The registration data of the agent, namely the National register number and the company name. This data is synced with eRecette and therefore cannot be modified by the agent;
2. The active mandates that can be consulted, modified and revoked. Clicking on the name of a principal redirects the agent to the VATMOSS workspace of that principal;
3. The inactive mandates that can only be consulted (read-only).

From this screen, several actions are possible:

- ① In the case that the agent has one or several active mandate(s), a table lists all the mandates by specifying the name of the principal, his VAT identification number, the mandate establishment date and the number of unread notifications by the user for this mandate. Clicking on the name of the principal redirects the agent to the VATMOSS workspace of the principal;
- ② For an active mandate, clicking on the button **"View details"** displays the information linked to the active mandate (see the section "12.2.1 - Details of an active mandate");
- ③ For an inactive mandate, clicking on the button **"View details"** displays the information linked to the inactive mandate (see the section "12.2.2 - Details of an inactive mandate").

12.2.1. Details of an active mandate

The screenshot shows the 'Details on the mandate' page in the VATMOSS system. The page is titled 'Details on the mandate' and has a breadcrumb trail 'My mandates > Details on the mandate'. There are two buttons at the top left: '1' for 'Revoke the mandate...' and '2' for 'Modify...'. The page is divided into three main sections: Principal, Agent, and Mandate. The Principal section contains fields for VAT identification number, Company name, and Scheme (Union). The Agent section contains fields for National register number, Company name, Contact, and E-mail. The Mandate section contains fields for Status (Active) and Establishment date (01/04/2021) with a PDF icon.

Figure 95: Details of an active mandate

The details page of an active mandate lists the following information:

- About the principal:
 - **VAT identification number**
 - **Company name**
 - **Scheme**
- About the agent:
 - **National register number**
 - **Company name**
 - **Contact**
 - **E-mail** address
- About the mandate:
 - **Status**
 - **Establishment date** and the establishment PDF

From this screen, the user can

- ① Revoke the mandate by clicking on the button **“Revoke the mandate”** (see the section “12.2.1.1 - Revoke a mandate”);
- ② Modify some information using the button **“Modify”** (see the section “12.2.1.2 - Modify his information”).

12.2.1.1. Revoke a mandate

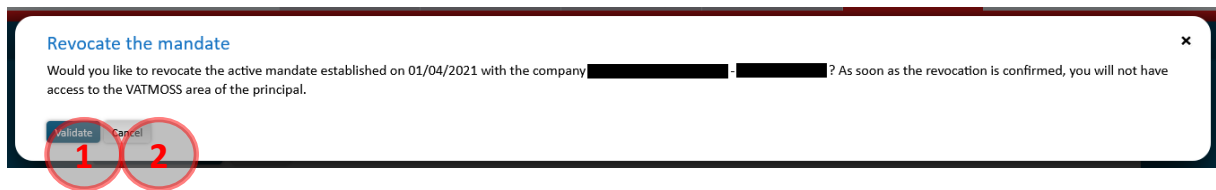


Figure 96: Revoke a mandate

By clicking on the button **“Revoke the mandate”** of Figure 95: Details of an active mandate, a pop-up opens asking the user to confirm the revocation of the mandate. If the revocation is validated, the agent no longer has access to the VATMOSS workspace of the LU NETP.

The user can either **validate** ① the revocation or **cancel** it ②.

12.2.1.2. Modify his information

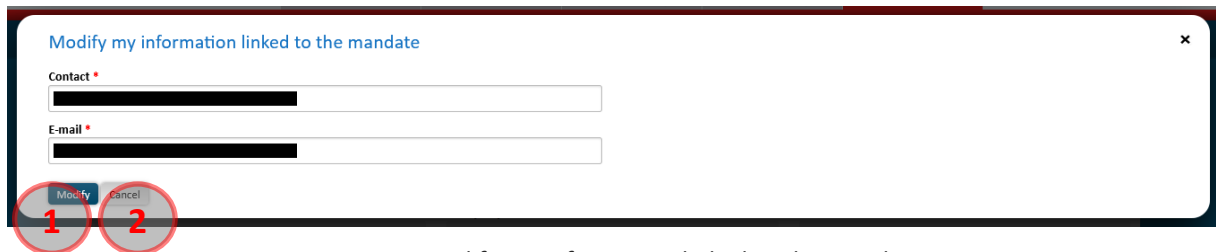


Figure 97: Modify my information linked to the mandate

When a mandate is active, an agent can modify the following information concerning the mandate:

- **Contact;**
- The **E-mail** address of the contact.

The user can either validate the modifications by clicking on the button **“Modify”** ① or **cancel** them ②.

12.2.2. Details of an inactive mandate

The screenshot shows the VATMOSS 'One Stop Shop - VAT on goods and services' interface. The top navigation bar includes links for 'Add a scheme', 'EU scheme', 'EU scheme (mandates)', 'Non-EU (mandates)', and 'My mandates' (highlighted in red). The breadcrumb trail is 'My mandates > Details on the mandate'. The main content area is titled 'Details on the mandate' and contains three sections: 'Principal', 'Agent', and 'Mandate'. The 'Principal' section shows 'VAT identification number', 'Company name', and 'Scheme' (Union). The 'Agent' section shows 'National register number', 'Company name', 'Contact', and 'E-mail'. The 'Mandate' section shows 'Status' (Inactive), 'Establishment date' (19/03/2021) with a PDF icon, 'Revocation date' (19/03/2021) with a PDF icon, and 'Revocation initiator'.

Principal		
VAT identification number	Company name	Scheme
[Redacted]	[Redacted]	Union

Agent		
National register number	Company name	Contact
[Redacted]	[Redacted]	[Redacted]
E-mail		
[Redacted]		

Mandate		
Status	Establishment date	
Inactive	19/03/2021	PDF
	Revocation date	
	19/03/2021	PDF
	Revocation initiator	[Redacted]

Figure 98: Details of an inactive mandate

The page of details of an inactive mandate displays the following information:

- About the principal:
 - **VAT identification number**
 - **Company name**
 - **Scheme**
- About the agent:
 - **National register number**
 - **Company name**
 - **Contact**
 - **E-mail address**
- About the mandate:
 - **Status**
 - **Establishment date** and the establishment PDF
 - **Revocation date** and the revocation PDF
 - **Revocation initiator**

12.3. VAT RETURN (MOSS LEGISLATION)

Once a mandate is established, the agent can submit or modify VAT returns on behalf of the NETP for the MOSS Legislation.

The VAT Returns for OSS Legislation will be effective from 1st of July 2021.

Please read the section “9 - VAT returns” about how to submit a VAT return.

Since the information band about the VAT return includes the name of the user that submits it, the information band of a VAT return submitted by a user of an agent displays the name of this user and the name of the agent.

Once the mandate between the agent and the LU NETP is revoked, the LU NETP keeps seeing who has submitted VAT returns. However, the future agents will not see that a VAT return has been submitted by an agent. The information band of the VAT return will display that the VAT return has been submitted by the NETP.

13. USER'S PREFERENCES

Each user of a LU NETP can customize the behavior of the portal via the preferences of the user. To access to the screen of preferences modification, the user clicks in the main menu on the choice **"Preferences"**. The following screen is then presented:

The screenshot shows the 'My preferences' page in the VATMOSS application. The page has a blue header with the VATMOSS logo and navigation links. The main content area is titled 'My preferences' and contains a form with five numbered callouts: 1 points to the 'Default language' dropdown menu; 2 points to the 'Email address' text input field; 3 points to the 'Send me an email for each notification' checkbox; 4 points to the 'Save' button; and 5 points to the 'Cancel' button. The email address field contains the text 'm1ss.netp_eu_01@testmail.arhs-developments.com'.

Figure 99: User's preferences

From this screen, several actions are possible:

- ① Change the language of the portal by default. This language will be used after each connection and it will always be possible to change the language by using the corresponding link in the header of the portal.
- ② Change the e-mail address. The displayed e-mail address comes initially from the access request to the application (if no modification was requested afterwards). The user can modify the e-mail address.
- ③ Ask to receive an e-mail when a new notification is available on the portal. It is then mandatory to enter the e-mail address to use.
- ④ Save the modifications. The language by default will be used at the next connection and the warning by e-mail will be taken into account during the sending of the next notification.
- ⑤ Cancel the modifications. The previous value will then be restored.



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