



# 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.



## DOCUMENT HISTORY

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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 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/s
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' is a person established in the European 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 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 summarize 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.

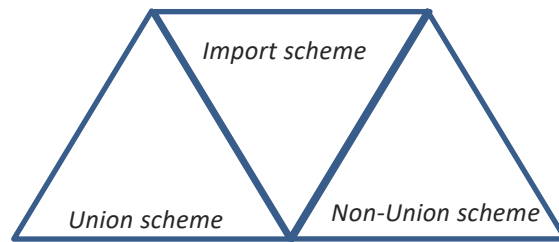


Figure 1: Special schemes of OSS

## NETP

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

- **NETP registered for a 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 yyyyy are 5 digits identifying uniquely the NETP and z is a check digit.
- **NETP registered for a Union scheme:**  
 Union scheme is the special scheme for intra-Community distance sales of goods, for supplies of goods within a Member State made by electronic interfaces facilitating those supplies and for services supplied by taxable persons established within the Community but not in the Member State of consumption and for sales of goods provided for as set out in Section 3 of Chapter 6 of Title XII of DIR06/112.  
 When the taxable person has established his business within the European Union, the Member State in which they have 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, they are 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 services supplied in a Member State where the taxable person has established his business or in which they have 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 Union scheme does not apply either to goods which transit started in the Member State where the taxable person has established their business or in which they have a fixed establishment.  
 The identification of a NETP registered for a Union scheme 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 they are already registered for VAT purposes in the MSID.

- NETP registered for an **Import scheme**:  
The Import scheme (iOSS) is a 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.

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.

NETP can register their businesses on the OSS portal of any EU Member State. If businesses are not based in the EU, 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 they have their place of business or, in the absence of a place of business in the Union, the Member State in which they have a fixed establishment where they will make use of the Import scheme on behalf of the taxable person(s) they represent.

The MSID selected by an NETP identifies that NETP in iOSS through the allocation of an individual VAT identification number, called Import number, that meets the alphanumeric syntax IMxxxxyyyyyz [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 INxxxxyyyyyz [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.

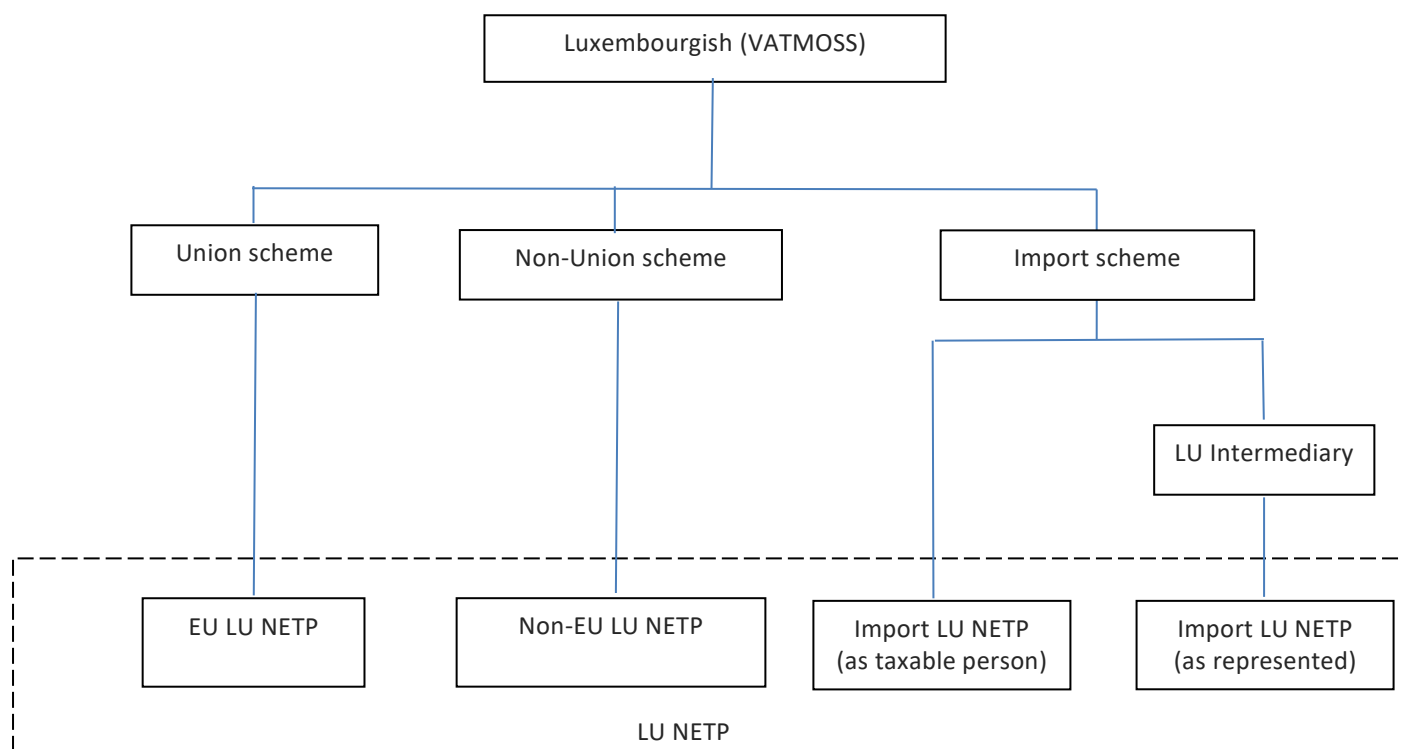


Figure 2 : OSS organization at the Grand-Duchy of Luxembourg

## 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 for 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 for 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 for 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 registered for 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 for VATMOSS;
- Chapter **4 – Update of the registration data** describes how to update the registration data;
- Chapter **5 – Exclusion Request** describes how NETP can proceed with its voluntary exclusion from VATMOSS;
- Chapter **6 – Reregistration in VATMOSS** describes how NETP who have been excluded from VATMOSS can request his reregistration;
- Chapter **7 – Requests history** describes where NETP can consult the history of the requests they submitted;
- Chapter **8 – VAT RETURNS**
  - **For VAT returns concerning services for periods prior to July 2021 (EU and non-EU schemes), refer to chapter 8.1 - VAT returns (MOSS Legislation).**
  - *For VAT returns concerning services and goods for periods starting July 2021 (EU, non-EU and Import schemes), refer to chapter 8.2 - VAT returns (OSS Legislation).*
- VAT returns presents the way to submit VAT return and the different actions;
- Chapter **9 – Notifications** presents the follow-up of the received notifications;
- Chapter **10 – Mandates** presents the mandates management, with the establishment and the revocation of them;
- Chapter **11 – Agent** presents the functionalities of the agents on VATMOSS;
- Chapter **12 – 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 page 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/>

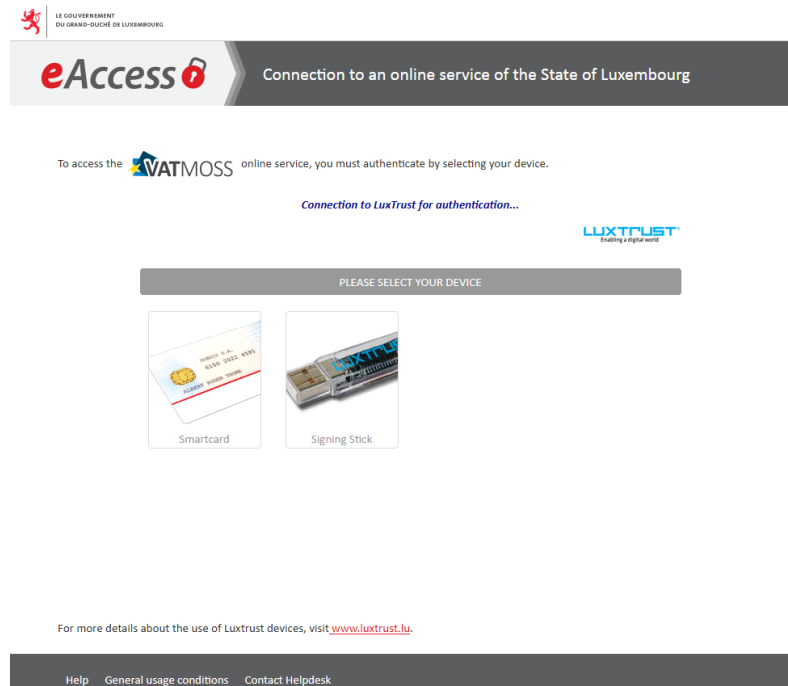


Figure 3: Connection page

### 3. INITIAL REGISTRATION IN VATMOSS

When you connect for the first time to VATMOSS, the following page is displayed:

Figure 4: Add a scheme

Before using the application, it is mandatory to submit a registration request. For this reason, the page “Add a scheme” is displayed. LU NETP can register for a special scheme of the OSS legislation on this page. The current section describes the different steps that a LU NETP/intermediary must perform to submit a registration request in VATMOSS. They must refer to:

- Section “3.1 Union scheme” for the EU LU NETP registration linked to the Union scheme;
- section “3.2 Non-Union scheme” for the non-EU LU NETP registration linked to the non-Union scheme;
- section “3.3 Import scheme (taxable person)” for the LU NETP registration linked to the Import scheme;
- section “3.4 Import scheme (intermediary)” for the LU intermediary registration linked to the Import scheme;
- section “3.4.2.1 Import scheme (represented NETP)” for the NETP linked registration to the Import scheme while being represented by an intermediary.

Once a registration request for the OSS legislation is accepted by the AED, the LU NETP can access all the web portal features concerning the special scheme they registered for.

The LU NETP/intermediary reaches the registration form by clicking one of the buttons starting with “**Register**”. The information that the LU NETP/intermediary must provide is different depending on the legislation and scheme:

- Union scheme
- non-Union scheme
- Import scheme as a taxable person
- Import scheme as an intermediary

Schemes applicable to a specific LU NETP/intermediary are automatically detected and access to other schemes is denied by VATMOSS.

After having selected a scheme and before submitting the registration request to the AED, 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.

**Note:** if an 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.

## 3.1. UNION SCHEME

### 3.1.1. Prior checks (EU LU NETP)

When accessing EU LU NETP registration request forms, VATMOSS checks if the EU LU NETP are active taxable persons known to the national register of VAT identification and meet the scheme specific requirements. If this is not the case, an error message (**Figure 5: Registration not possible**) is displayed informing the EU LU NETP that it is not possible to submit a registration request and that they should contact the eTVA helpdesk.



Figure 5: Registration not possible

### 3.1.2. 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 are initialized with data from the national register of VAT identification. Those pre-initialized fields are greyed out, as seen in Figure 6: 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

#### 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 \*

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 6: EU Registration request OSS – part 1

① **Change of Member State of identification:** This section must be opted-in if EU LU NETP were registered for the Union scheme in another Member State of the European Union, and they 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, EU LU NETP must select “Yes” and indicate their previous MSID as well as the VAT identification number in this Member State.

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” is used 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. VATMOSS will send a validation e-mail to this address, that needs to be treated before accepting the registration request. 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” is used to add one or several website(s) to the company;

**3 Contact**

Preceding Title

Title \*

First name \*

Middle name

Name Prefix

Name \*

Generation Identifier

Suffix

General Suffix

Maiden name

Telephone number \*

**4 Bank Account**

IBAN number \*

BIC number

Account Holder Name \*

**5 Electronic declarations \***

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

**6 Goods and services**

I provide goods \*

☐ Yes ☐ No

Description of supplied goods \*

I provide services \*

☐ Yes ☐ No

Description of supplied services \*

Figure 7: 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 8: 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.

Only having a VAT Identification number is not enough to qualify 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 registration is saved as “draft” or submitted.

⑨ It is possible to add a fixed establishment/stock by clicking 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.

Adding a fixed establishment or stock

Trading Name \*

Select your identifier type \*

☐ Individual VAT identification number ☐ Tax reference number

Issued by \*

Number \*

Type of establishment \*

☐ Fixed establishment ☐ Stock

Street

Floor

Office

Post Office Box

District

Other local ID

Postal Code / ZIP Code

City \*

Country \*

Country sub-entity

Add Cancel

Figure 9: 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 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 10: 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 they are 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 registration for the OSS legislation, the date of commencement is fixed at the date at which the legislation will be effective (1<sup>st</sup> 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 “3.5 - 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, they 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.

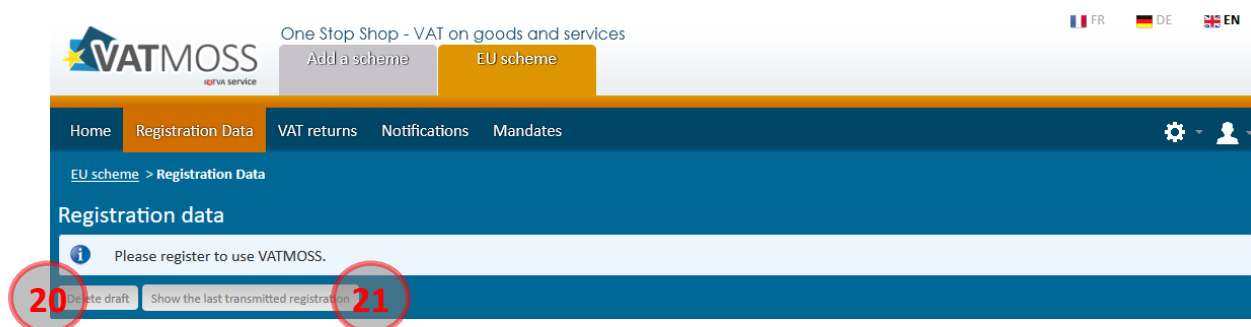


Figure 11: EU Registration OSS - Delete draft and load the last submitted data

⑳ **Delete draft:** Definitively deletes the current draft and the page returns to its initial state at the page 17 on Figure 4: Add a scheme.

㉑ **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 is used 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.

## 3.2. NON-UNION SCHEME

### 3.2.1. 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 and meets the scheme specific requirements. If this is not the case, an error message is displayed to inform the non-EU LU NETP that it is not possible to submit a registration request and that they should contact the eTVA helpdesk.

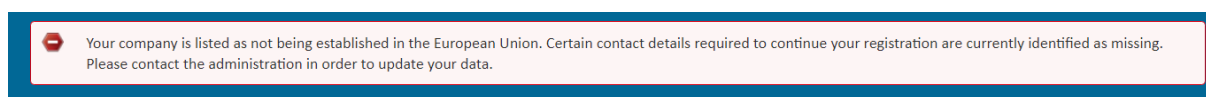


Figure 12: Non-EU registration error

### 3.2.2. Registration data

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

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 \* 2

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

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 \* 2

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

Websites of the taxable person \*

Add

Figure 13: 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 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 complete it. VATMOSS will send a validation e-mail to this address, that needs to be treated before accepting the registration request. 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 them on the NETP portal

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

Figure 14: 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 15: Non-EU registration request OSS – part 3

- ⑤ **Date of commencement of using the scheme:** This is the start date of the activities under the non-Union scheme.
- 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 56, paragraph 5, letter e) of the amended VAT law dated February 12<sup>th</sup> 1979.

⑧ **Submit:** Validates the request before its submission (see the section “3.5 - 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, they 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 16: 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 17 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 is used 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.

### 3.3. IMPORT SCHEME (TAXABLE PERSON)

#### 3.3.1. 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 and meets the scheme specific requirements. If this is not the case, an error message is displayed and informs the IMPORT LU NETP that they cannot submit a registration request and that they should contact the eTVA helpdesk.

### 3.3.2. 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 are initialized with data from the national register of VAT identification. Those pre-initialized fields are greyed out as seen in Figure 17: 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):

The screenshot shows the VATMOSS interface for the 'Import scheme (Taxable pers.)' registration request. The 'Registration data' section is active. The 'Change of Member State of identification' section (marked with a red circle and '1') contains a message about de-registration from another European country and a 'Yes' radio button selected. The 'Identification' section (marked with a red circle and '2') contains fields for 'Luxembourgish register number', 'Individual VAT identification number', 'Issuing country', 'Company name', 'National tax number', and 'Trading name(s) of the company if different from company name'. The 'Address' section contains fields for 'Street', 'Number', 'Postal Code / ZIP Code', 'City', 'Office', 'District', 'Country', and 'E-mail address of the taxable person'. There are also checkboxes for 'I want to receive all the notifications at this email address' and a field for 'Websites of the taxable person'.

Figure 17: 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 they 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.

## ② Identification:

- The Luxembourgish register number, the individual VAT identification number, the company name, the issuing country and the address are pre-initialized and not modifiable fields (greyed fields in the above figure).
- The National Tax number is only required for Norway (or any other third country with which the Union has concluded an agreement on mutual assistance). In all other cases, this field won't be displayed.
- 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" is used to add one or several trading names if they differ from the company name;
- A valid e-mail address must be specified in order to continue the registration and complete it. VATMOSS will send a validation e-mail to this address, that needs to be treated by the NETP to proceed with the request acceptance 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 them on the portal;
- A second button "Add" is used to add one or several websites 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 18: Import (taxable person) Registration request - part 2

- ③ **Contact:** This part of the registration request contains 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 19: 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. Only having a VAT Identification number is not enough to qualify as a fixed establishment.

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

If the registrant is not established in the European Union (i.e., Norway), they cannot declare any fixed establishment, and they are forced to check the box “I have no fixed establishment in the European Union”.

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

☐ I have no fixed establishment in the European Union \*

Figure 20: Import (taxable person) Registration request (not EU established TP) - part 3

- ⑦ It is possible to delete a fixed establishment that is already filled via the cross on the right. The suppression is taken into account when the registration is saved as “draft” or submitted.
- ⑧ It is possible to add a fixed establishment by clicking the button “Add a fixed establishment”. The pop-up that opens allows the user to enter the information relative to the fixed establishment.

Figure 21: 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 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 22: 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 “3.5 - 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), they 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 23: Import (taxable person) Registration - Delete draft and load the last submitted data

⑰ **Delete draft:** deletes permanently the current draft, and the page returns to its initial stage (page 17 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 is used 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.

### 3.4. IMPORT SCHEME (INTERMEDIARY)

#### 3.4.1. 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 and meets the scheme specific requirements. If this is not the case, an error message is displayed and informs the LU intermediary that they cannot submit a registration request and that they should contact the eTVA helpdesk.

#### 3.4.2. 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 are initialized with data from the national register of VAT identification. Those pre-initialized fields are greyed out as seen in Figure 24: 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

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

**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 as intermediary \*

Individual VAT identification number \* 2 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 \* 2

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

Figure 24: 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 they 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 their place of business...” informs about the country in which the LU intermediary declare their place of business. If the LU intermediary have their 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” is used 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. VATMOSS will send a validation e-mail to this address, that needs to be treated before accepting the registration request. 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;

**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 \*

Figure 25: 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 from the national register of VAT identification. This pre-initialized data may still be modified.

Fixed Establishments situated in a Member State other than the Member State of identification 5

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

7 Add a fixed establishment

6

Figure 26: 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 sufficient degree of permanence and a suitable structure in terms of human and technical resources in order to supply the services it provides. Only having a VAT Identification number is not enough to qualify 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 delete a fixed establishment that is already filled via the cross on the right. The deletion is taken into account when the registration is saved as “draft” or submitted.

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

Figure 27: 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 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 28: 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 “3.5 - 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”, they 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.

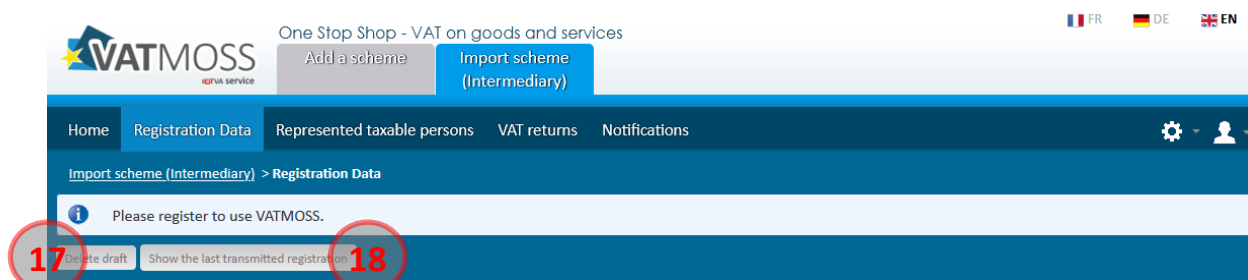


Figure 29: Import (intermediary) Registration request - Delete draft and load the last submitted data

⑰ **Delete draft:** Definitively deletes the current draft and the page returns to its initial stage at page 17 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 is used 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.

### 3.4.2.1. Import scheme (represented NETP)

Once the intermediary is registered, they are 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 the tab “Represented taxable persons” in the main menu.

The screenshot shows the VATMOSS web portal interface. At the top, there's a header with the VATMOSS logo and navigation tabs: 'Add a scheme', 'Import scheme (Intermediary)', and 'EU scheme'. Below this is a main menu with 'Home', 'Registration Data', 'Represented taxable persons' (selected), 'VAT returns', and 'Notifications'. The left sidebar contains a sub-menu for 'Import scheme (Intermediary)' with options: 'Register a taxable person', 'Draft requests', 'Submitted requests', 'Registered taxable persons' (selected), and 'VAT returns'. The main content area is titled 'Registered non-established taxable persons' and includes a 'Filter' section with input fields for 'IOSS number', 'Name of the taxable person', and 'Registration status'. Below the filter is a table with columns: 'IOSS number', 'Non-established taxable person', 'Status', 'Scheme start date', 'Scheme end date', 'IOSS nb validity end', 'Last update UTC', 'Counters', and 'Notifications'. The table contains two rows of data, both with 'Registered' status and '01/07/2021' start date. At the bottom, there are pagination controls showing 'Page 1' and 'Showing 1 to 2 of 2'.

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

Figure 30: 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 they represent. They must refer to:

- section “3.4.2.1.1 - Register a taxable person” to register a NETP to the Import scheme while being represented by an intermediary.
- section “3.4.2.1.2 - Draft registration requests” to access to a draft of represented NETP registration.
- section “3.4.2.1.3 - Submitted registration requests being processed” to access to a submitted represented NETP registration waiting for AED’s approval or rejection.
- section “3.4.2.1.4 - 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 they registered.

In the case of a 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 1<sup>st</sup> of July 2021. Before this date, an intermediary cannot update registration information or deposit vat returns for its preregistered represented NETP.

#### **3.4.2.1.1. 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 31: 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):

Figure 31: 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 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” is used 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” is used to add one or several website(s) to the company;

**Contact** 2

Preceding Title  Title \*  First name \*

Middle name  Name Prefix  Name \*

Generation Identifier  Suffix  General Suffix

Maiden name

Telephone number \*

**Imported goods** 3

Description of supplied imported goods \*

Figure 32: 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.

**Fixed Establishments situated in a Member State other than the Member State of identification** 4

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 6

5

Figure 33: 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. Only having a VAT Identification number is not enough to qualify 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 registration is saved as “draft” or submitted.

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

Figure 34: 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 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 35: 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 “3.4.2.1.3 - 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 “3.4.2.1.2 - 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), they 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.

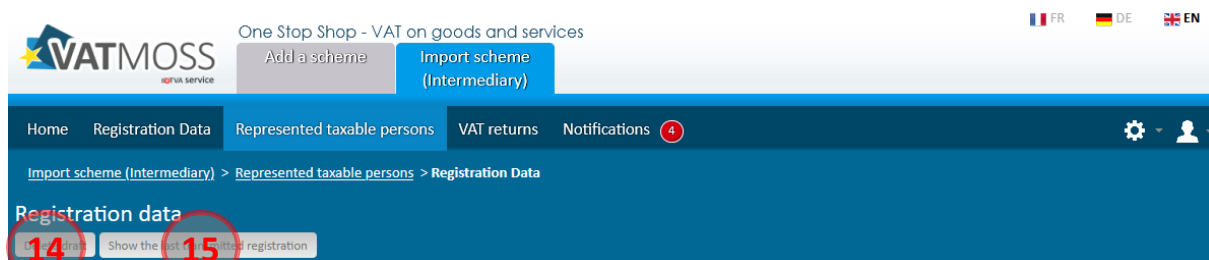


Figure 36: Import (represented NETP) Registration request - Delete draft and load the last submitted data

⑭ **Delete draft:** Definitively deletes the current draft and the page returns to the home page 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 is used 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.

### 3.4.2.1.2. Draft registration requests

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

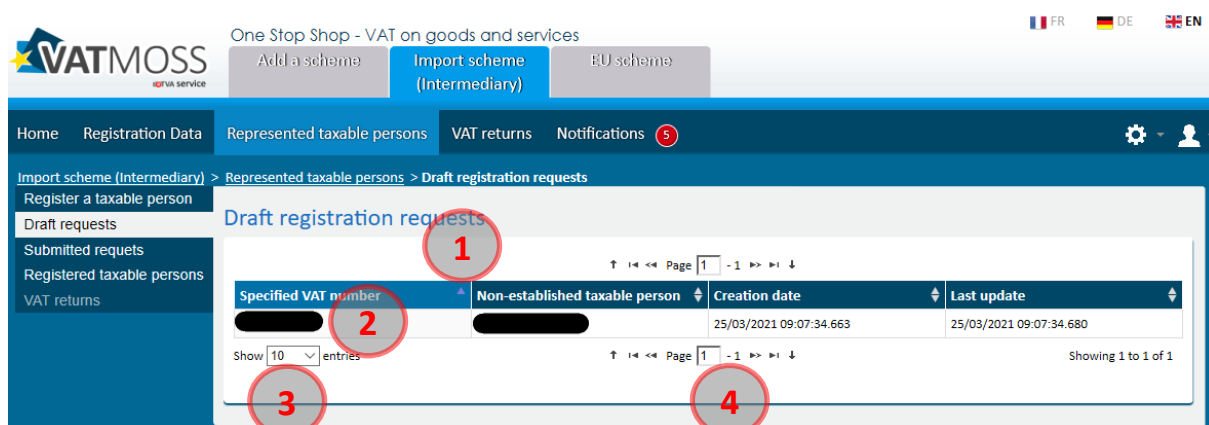


Figure 37: Import (represented NETP) Registration request – Draft requests

From this page, 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 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 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.

### 3.4.2.1.3. Submitted registration requests being processed

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

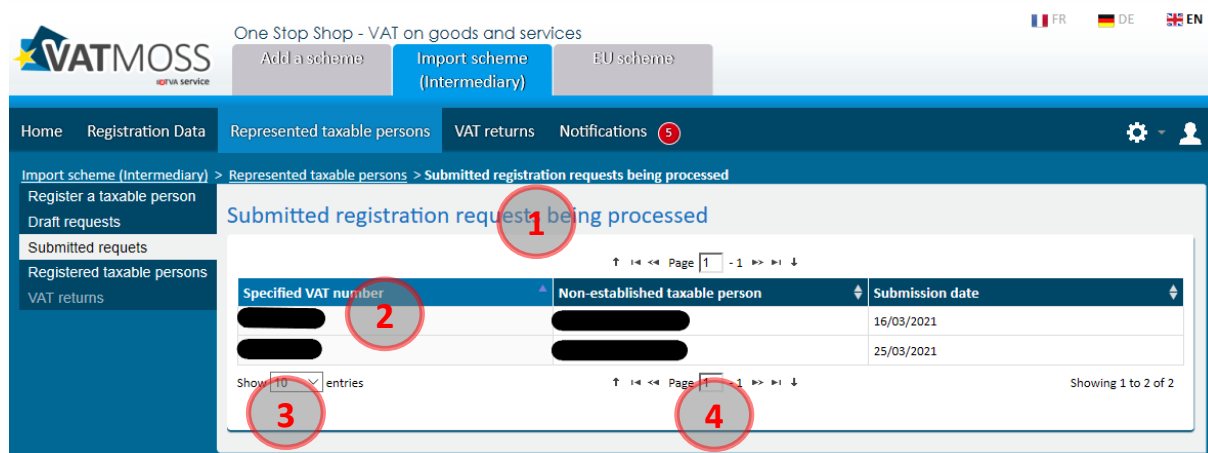


Figure 38: Import (represented NETP) Registration request – Submitted requests

From this page, 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 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 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.

### 3.4.2.1.4. Registered non-established taxable persons

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

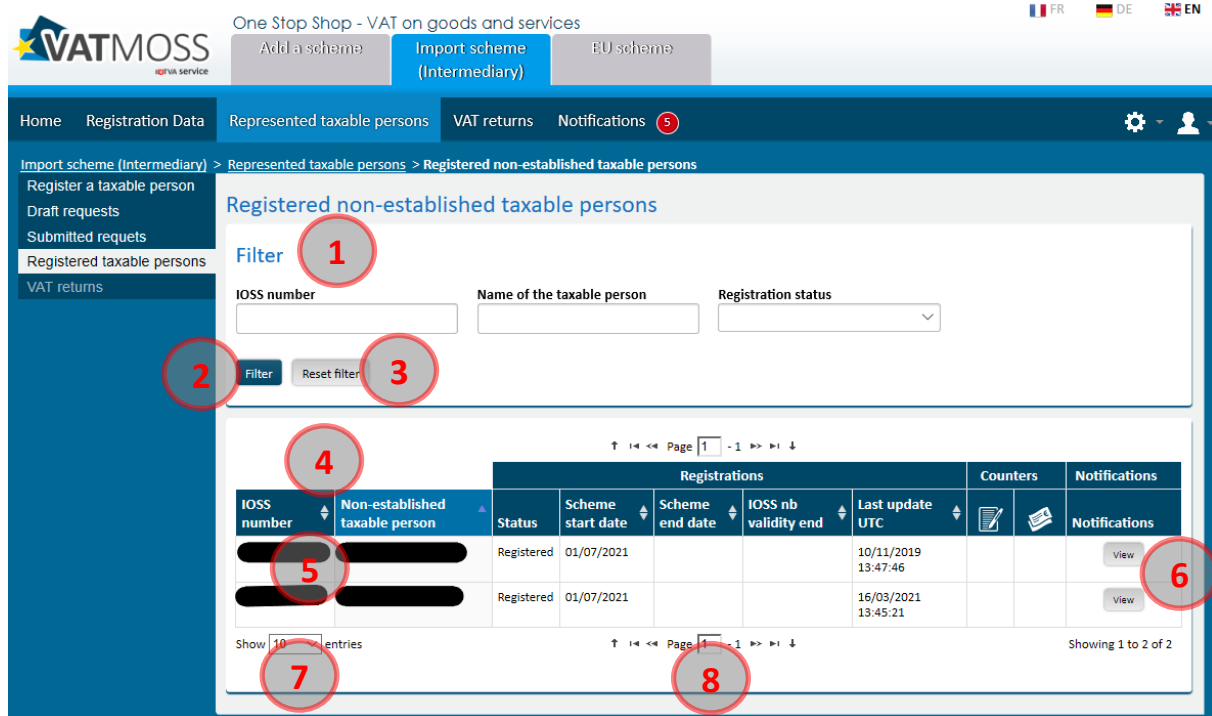


Figure 39: Import (represented NETP) Registration request – Registered taxable persons

From this page, 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 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 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 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 the corresponding row in the table in the “IOSS number” column;
- ⑥ View the notifications received for one particular NETP (see the section “9 - Notifications”);
- ⑦ Setting the number of results (10, 50 or 100) displayed in the table;
- ⑧ Navigate through the result pages.

### 3.5. REQUEST SUBMISSION

After having completed the registration request form, the LU NETP/intermediary can submit the request by clicking the button “Submit” on the bottom of the page. The submission of the request is followed by a notification (see the section “9 - Notifications”).

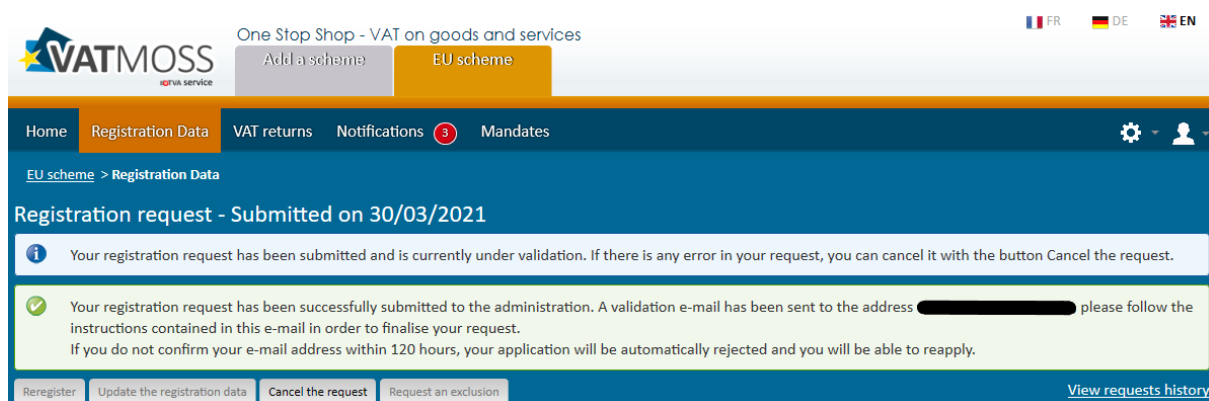


Figure 40: Registration request submitted

In the case of the submission of an initial 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 on-going. 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.

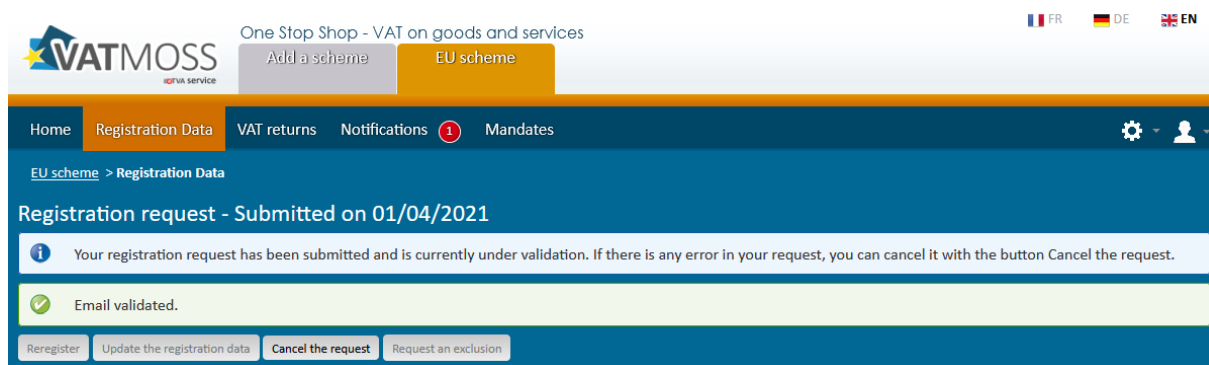


Figure 41: E-mail address validated

### 3.6. 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 “9 - 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 page of VATMOSS is displayed as follows during the subsequent connections to the portal:

VATMOSS One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme EU scheme

Home Registration Data VAT returns Notifications 2 Mandates

EU scheme > Home

### Home

#### Identification

Individual VAT identification number  
[REDACTED]

Telephone number  
[REDACTED]

Company name  
[REDACTED]

E-mail address of the taxable person  
[REDACTED]

You began your activities as Luxembourgish taxable person on 01/07/2021. Last update of your registration data on 01/04/2021.

[All registration data](#)

#### VAT returns

No VAT return to deposit

File a VAT return

#### Unread notifications 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)	

Show 10 entries Page 1 - 1 Showing 1 to 2 of 2

[All notifications](#)

Figure 42: Welcome page 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 page, 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 page are the unread notifications of the LU NETP/intermediary.

The welcome pages 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. UPDATE OF THE REGISTRATION DATA

Once registered, the LU NETP can perform an update of the registration data by clicking the button **“Update the registration data”**. The LU NETP is guided through the next page to load the last registration data submitted to the AED. It displays the same form as the initial registration request (see the chapter 3. *Initial registration in VATMOSS*). However, the form is pre-initialized with the last registration data submitted in edition mode. It is not possible to change the date of commencement of using the scheme. There is no restriction on the number of registration updates submissions, regardless of previous requests having been validated or not.



Figure 43: Update the registration

As with initial registration requests, 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.



## 5. EXCLUSION REQUEST

### 5.1. EXCLUSION FORM

Once registered, the LU NETP can perform an update of the registration data by clicking the button **“Request an exclusion”** ①.

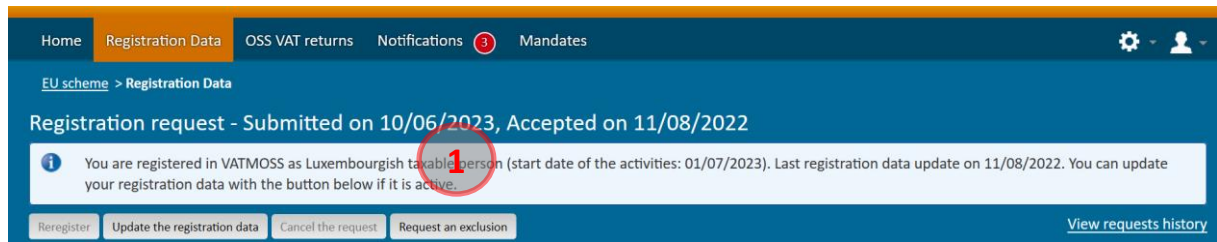


Figure 44: Request for an exclusion

The exclusion reasons displayed for the NETP depend on the scheme for which the exclusion is requested. If the MSID receives the request later than 15 days before the end of the period prior to that in which they intend to cease using the special scheme, the MSID must reject the request for exclusion.

An LU NETP registered for VATMOSS can request his own exclusion from VATMOSS. The button “Request an exclusion” on the page “Registration Data” is used to access the exclusion request form. This chapter explains the procedure of an exclusion request for:

- An EU LU NETP registered for a Union scheme is described in section “5.1.1. - Union scheme”;
- A Non-EU LU NETP registered for a non-Union scheme is described in section “5.1.2. - Non-Union Scheme”;
- An EU LU NETP registered for an Import scheme (NETP as a taxable person) is described in section “5.1.3 - Import Scheme (Taxable Person)”.
- An EU LU NETP registered for an Import scheme (Intermediary) is described in section “5.1.3. - Import Scheme”.

No quarantine period is required when the NETP/Intermediary requests an exclusion.

A screenshot of the VATMOSS 'Exclusion request' form. The top navigation bar is the same as in Figure 44. The breadcrumb trail is 'EU scheme > Registration Data > Exclusion request'. The main heading is 'Exclusion request'. Below this is a section titled 'I request exclusion from the special scheme because: \*'. It contains four radio button options: 'I no longer supply services and/or goods covered by the special scheme.', 'My company has ceased its activities and no longer has a fixed establishment in the European Union. It no longer meets the conditions necessary for a registration in the special scheme.', 'I have requested to be identified in another Member State.', and 'Other reason.'. At the bottom of the form are two buttons: 'Request exclusion' and 'Cancel'. Below the screenshot, there are two red circles containing the numbers 2 and 3, corresponding to the 'Request exclusion' and 'Cancel' buttons respectively.

Figure 45: Voluntary exclusion

Clicking **“Request exclusion”** ② opens a confirmation pop-up shown on the following figure to ensure that the exclusion is intended. It is also possible to **“Cancel”** ③ the action if the EU LU NETP does not want to be excluded.



Figure 46: Confirmation of the exclusion request

After confirmation, the exclusion request is submitted to the AED. 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 ④:



Figure 47: Exclusion request

For the update of the registration data after an exclusion of VATMOSS, please refer in the section “5.2. - Update of the registration data after an exclusion”.

### 5.1.1. Union scheme

There are two different cases of exclusion form for NETP who registered for a EU scheme:

- NETP established in Luxembourg;
- NETP not established in the EU.

#### 5.1.1.1. NETP established in Luxembourg

An NETP established in Luxembourg can request an exclusion from the EU scheme.

**1** **2** *Figure 48: 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:

- The NETP no longer carries out supplies of goods and/or services covered by this special scheme;
- The NETP has ceased all activities and no longer has a fixed establishment in the European Union. This implies that the NETP no longer fulfills the necessary conditions for registration in the special scheme. The EU LU NETP must indicate the date on which he has ceased to have a fixed establishment in the European Union;
- “I request to be identified in another Member State”. This choice considers 3 different scenarios:
  - When the NETP’s place of business is not established in the European Union. The NETP has a fixed establishment in Luxembourg which is his MSID and he wants to register for the special scheme covering the supplies of goods and / or services in another Member State in which he also has a fixed establishment. The NETP has been registered in the EU scheme in Luxembourg for at least two years. In this case, the EU LU NETP is invited to provide the other Member State and the VAT identification number (this one can only contain upper-case alphabetical characters and numeric characters);
  - When the NETP’s place of business is not established in the European Union. The NETP has ceased to have a fixed establishment in Luxembourg, but still wants to use the special scheme by registering in another Member State in which he has a fixed establishment. The EU LU NETP must indicate the date on 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 alphabetical characters and numeric characters);
  - When the NETP’s place of business is located in the European Union and he has moved it from Luxembourg to another Member State. The EU LU NETP must indicate the date on 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 alphabetical characters and numeric characters);

- “Other reason”. It should be noted that a person (supplier) fulfilling the necessary conditions to be taxable in Luxembourg (valid from 1 January 2019 onwards), only established in Luxembourg, providing services to non-taxable persons residing in Member States others than Luxembourg, and whose total value (excluding VAT) of these supplies of services, has not exceeded the threshold amount of EUR 10 000, neither in the current nor in the previous calendar year, can request his exclusion by choosing "Other reason". Starting 1 July 2021, the above mentioned threshold is extended to the intra-community distance sales of goods.

#### 5.1.1.2. NETP not established in the EU

An NETP not established in the EU can request an exclusion from the EU scheme.

The screenshot shows the VATMOSS web interface. At the top, there's a header with the VATMOSS logo and the text 'One Stop Shop - VAT on goods and services'. Below this, there are three tabs: 'Add a scheme', 'Import scheme (Taxable pers.)', and 'EU scheme' (which is selected). A navigation bar below the tabs contains links to 'Home', 'Registration Data', 'OSS VAT returns', 'Notifications' (with a red circle containing the number 2), and 'Mandates'. On the right side of the navigation bar, there are icons for settings and a user profile. The main content area shows the breadcrumb 'EU scheme > Registration Data > Exclusion request' and the title 'Exclusion request'. Below the title, there's a form with the heading 'I request exclusion from the special scheme because: \*'. The form contains four radio button options:
 

- ☐ I no longer supply goods covered by the special scheme.
- ☐ My company no longer supplies goods from the European Union and no longer meets the conditions necessary for the registration in the special scheme.
- ☐ I have requested to be identified in another Member State.
- ☐ Other reason.

 At the bottom of the form, there are two buttons: 'Request exclusion' and 'Cancel'.

Figure 49: EU scheme exclusion request for an NETP not established in the EU

Taxable persons not established in the EU can request an exclusion when:

- The NETP notifies the MSID that he no longer carries out supplies of goods covered by this special scheme. No further information is required in this case.
- The NETP notifies the MSID that he no longer carries out supplies of goods covered by this special scheme from the EU. This implies that the NETP no longer meets the necessary conditions for the use of the special scheme. The EU LU NETP must indicate the date on which he has ceased to provide goods from the European Union.

One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme Import scheme (Taxable pers.) EU scheme

Home Registration Data OSS VAT returns Notifications 2 Mandates

EU scheme > Registration Data > Exclusion request

### Exclusion request

I request exclusion from the special scheme because: \*

☐ I no longer supply goods covered by the special scheme.

☒ My company no longer supplies goods from the European Union and no longer meets the conditions necessary for the registration in the special scheme.

When did you stop supplying goods from the European Union? \*

☐ I have requested to be identified in another Member State.

☐ Other reason.

Request exclusion Cancel

Figure 50: NETP have ceased to provide goods from the European Union

- The NETP requests to be identified in another MS. There are two scenarios:
  - The NETP supplies goods from Luxembourg and other Member states. The NETP has chosen another of the MS from which he supplies goods as the MSID. The NETP has been registered in the EU scheme in Luxembourg for at least two years. In this case, the EU LU NETP is invited to provide the other Member State and the VAT identification number (this one can only contain upper-case alphabetical characters and numeric characters);

One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme Import scheme (Taxable pers.) EU scheme

Home Registration Data OSS VAT returns Notifications 2 Mandates

EU scheme > Registration Data > Exclusion request

### Exclusion request

I request exclusion from the special scheme because: \*

☐ I no longer supply goods covered by the special scheme.

☐ My company no longer supplies goods from the European Union and no longer meets the conditions necessary for the registration in the special scheme.

☒ I have requested to be identified in another Member State.

☒ Because my business is not established in the European Union, but uses the special scheme applicable to the supplies of goods from the European Union. I wish to make use of the special scheme covering the supplies of goods and/or services in another Member State. Furthermore I am registered to the special scheme with the administration of Luxembourg for two years at least.

Please provide your individual VAT identification number in the other Member State.

Member State having allocated the VAT identification number Individual VAT identification number

☐ Because my business is not established in the European Union, but uses the special scheme applicable to the supplies of goods from the European Union. I no longer supply goods from Luxembourg. I still want to use hereafter the special scheme by registering in another Member State from which I am supplying goods.

☐ Other reason.

Request exclusion Cancel

Figure 51: NETP choose another MS from where they supply goods

- The NETP no longer supplies goods from Luxembourg but supplies goods from other Member states. The NETP must choose one of the MS from which he supplies goods. The NETP must indicate the date on which he has ceased to

supply goods from Luxembourg, and is invited to provide the other Member State and the VAT identification number (this one can only contain upper-case alphabetical characters and numeric characters).

Figure 52: NETP doesn't supply goods anymore from Luxembourg

- “Other reason”: The NETP can choose “Other reason” to leave the special scheme. In this case, no further information is required.

### 5.1.2. Non-Union Scheme

The exclusion request form from the non-Union scheme is the following one:

Figure 53: Voluntary exclusion from the non-Union scheme

Non-EU LU taxable persons can invoke several reasons to justify the submission of an exclusion request to the AED:

- “I no longer supply services covered by the special scheme. “. No further information is required in this case.
- “My business has opened a fixed establishment in the European Union and I want to make immediate use of the special scheme for intra-Community distance sales of goods and services supplied by taxable persons established within the European Union but not established in the Member State of consumption.” The non-EU LU NETP must indicate the date on which he has opened a fixed establishment in the European Union, as well as the Member State and the VAT identification number (this one can only contain upper-case alphabetical characters and numeric characters);

Figure 54: Exclusion to start an EU special scheme

- “Other reason”. No further information is required in this case.

For completion of the exclusion request process, please refer to chapter 5.1.1. *Union scheme*.

### 5.1.3. Import Scheme (Taxable Person)

There are two different cases of exclusion form for an NETP who registered for the Import scheme as a taxable person:

- NETP established in Luxembourg;
- NETP not established in the EU but in a country with which the Union has concluded an agreement of mutual assistance.

#### 5.1.3.1. NETP established in Luxembourg

Taxable persons established in Luxembourg can request an exclusion from the Import scheme.

VATMOSS One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme Import scheme (Taxable pers.) EU scheme

Home Registration Data VAT returns Notifications 2

Import scheme (Taxable pers.) > Registration Data > Exclusion request

### Exclusion request

I request exclusion from the special scheme because: \*

☐ I no longer supply goods imported from third territories or third countries.

☐ My company has ceased its activities and no longer has a fixed establishment in the European Union. It no longer meets the conditions necessary for a registration in the special scheme.

☐ I have requested to be identified in another Member State.

☐ Other reason.

Request exclusion Cancel

Figure 55: Voluntary exclusion from the Import scheme (taxable person Luxembourg)

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

- The NETP no longer carries out supplies of goods imported from third territories or third countries. In this case, no extra information is required;
- The NETP has ceased all activities and no longer has a fixed establishment in the European Union. This implies that the NETP no longer fulfills the necessary conditions for registration in the special scheme. The EU LU NETP must indicate the date on which he has ceased to have a fixed establishment in the European Union;

VATMOSS One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme Import scheme (Taxable pers.) EU scheme

Home Registration Data VAT returns Notifications 2

Import scheme (Taxable pers.) > Registration Data > Exclusion request

### Exclusion request

I request exclusion from the special scheme because: \*

☐ I no longer supply goods imported from third territories or third countries.

☒ My company has ceased its activities and no longer has a fixed establishment in the European Union. It no longer meets the conditions necessary for a registration in the special scheme.

When did you cease to have a fixed establishment in the European Union? \*

☐ I have requested to be identified in another Member State.

☐ Other reason.

Request exclusion Cancel

Figure 56: Cease of activities period when requesting an exclusion

- “I request to be identified in another Member State”. This choice considers 3 different scenarios:
  - When the NETP’s place of business is not established in the European Union. The NETP has a fixed establishment in Luxembourg which is his MSID and wants to register for the special scheme covering the import of goods from third territories or third countries in another Member State in which he also has a fixed establishment. The NETP has been registered in the Import scheme in Luxembourg for at least two years. In this case, the EU LU NETP is invited to provide the other Member State and the VAT identification number (this



one can only contain upper-case alphabetical characters and numeric characters) or national tax number;

The screenshot shows the VATMOSS 'Exclusion request' form. The form is titled 'Exclusion request' and is part of the 'Import scheme (Taxable pers.)' section. It asks the user to select a reason for requesting exclusion from the special scheme. The selected reason is 'Because my business is not established in the European Union and I wish to make use of the special scheme 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.' Below this, the user is prompted to provide their individual VAT identification number or national tax number in the other Member State. There are fields for 'Issuing country' (a dropdown menu) and 'Number' (a text input field). Below these, there are radio buttons for 'Identification number' (VAT identification number or National tax number). At the bottom, there are 'Request exclusion' and 'Cancel' buttons.

Figure 57: NETP choose another MS from where they supply goods

- When the NETP's place of business is not established in the European Union. The NETP has ceased to have a fixed establishment in Luxembourg, but still wants to use the special scheme by registering in another Member State in which he also has a fixed establishment. The EU LU NETP must indicate the date on 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 alphabetical characters and numeric characters) or national tax number;

**VATMOSS** One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme Import scheme (Taxable pers.) EU scheme

Home Registration Data VAT returns Notifications 2

Import scheme (Taxable pers.) > Registration Data > Exclusion request

### Exclusion request

I request exclusion from the special scheme because: \*

☐ I no longer supply goods imported from third territories or third countries.

☐ My company has ceased its activities and no longer has a fixed establishment in the European Union. It no longer meets the conditions necessary for a registration in the special scheme.

☒ I have requested to be identified in another Member State.

☐ Because my business is not established in the European Union and I wish to make use of the special scheme 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.

☒ 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.

When did you cease to have a fixed establishment in Luxembourg? \*

Please provide your individual VAT identification number or national tax number in the other Member State.

Issuing country  Number

Identification number

☐ VAT identification number ☒ National tax number

☐ 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.

☐ Other reason.

Request exclusion Cancel

Figure 58: NETP ceased to have a fixed establishment in Luxembourg

- When the NETP's place of business is located in the European Union and he has moved it from Luxembourg to another Member State. The EU LU NETP must indicate the date on 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 alphabetical characters and numeric characters) or national tax number;

**VATMOSS** One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme Import scheme (Taxable pers.) EU scheme

Home Registration Data VAT returns Notifications 2

Import scheme (Taxable pers.) > Registration Data > Exclusion request

### Exclusion request

I request exclusion from the special scheme because: \*

☐ I no longer supply goods imported from third territories or third countries.

☐ My company has ceased its activities and no longer has a fixed establishment in the European Union. It no longer meets the conditions necessary for a registration in the special scheme.

☒ I have requested to be identified in another Member State.

☐ Because my business is not established in the European Union and I wish to make use of the special scheme 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.

☐ 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.

☒ 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.

When was the place of business moved to the other country? \*

Please provide your individual VAT identification number or national tax number in the other Member State.

Issuing country  Number

Identification number

☐ VAT identification number ☒ National tax number

☐ Other reason.

Request exclusion Cancel

Figure 59: Place of Business moved in another Member State

- “Other reason”: The NETP requests an exclusion selecting “Other reasons”. In this case, no further information is needed.

#### 5.1.3.2. NETP not established in the EU

Taxable persons not established in the EU but in a country with which the Union has concluded an agreement of mutual assistance can request an exclusion from the Import scheme.

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

- The NETP no longer carries out distance sales of goods imported from third territories or third countries;
- The NETP no longer meets the necessary conditions to use the special scheme
- “Other reason”.

None of the reasons requires extra information.

Figure 60: Voluntary exclusion from the Import scheme (taxable person Norway)

#### 5.1.4. Import scheme (Intermediary)

An intermediary can request an exclusion for itself or for an NETP it represents.

##### 5.1.4.1. Exclusion form for the Intermediary

An intermediary can request his own exclusion if he ceases to act as such. If the exclusion is accepted, each NETP he represents is excluded. The intermediary will no longer add or update NETP, nor create new VAT returns after the date on which the intermediary is excluded.

The intermediary can invoke several reasons to justify the submission of an exclusion request to the AED:

- The intermediary has ceased all activities and no longer has a fixed establishment in the European Union. This implies that the intermediary no longer fulfills the necessary conditions to act as an intermediary. The intermediary must indicate the date on which he has ceased to have a fixed establishment in the European Union;

Figure 61: Intermediary no longer meets the conditions necessary for acting as such

- “I request to be identified in another Member State”. This choice considers 3 different scenarios:
  - When the intermediary’s place of business is not established in the European Union. The intermediary has a fixed establishment in Luxembourg which is his MSID and wants to register to act as an intermediary from another Member State in which he also has a fixed establishment. The intermediary has been registered in the Import scheme in Luxembourg for at least two years. In this case, the intermediary is invited to provide the other Member State and the VAT identification number (this one can only contain upper-case alphabetical characters and numeric characters);

Figure 62: Intermediary choose another MS

- When the intermediary’s place of business is not established in the European Union. The intermediary has ceased to have a fixed establishment in Luxembourg, but still wants to act as an intermediary by registering in another Member State in which he also has a fixed establishment. The intermediary

must indicate the date on 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 alphabetical characters and numeric characters);

The screenshot shows the 'Exclusion request' form with the following elements:

- Breadcrumbs: [Import scheme \(Intermediary\)](#) > [Registration Data](#) > [Exclusion request](#)
- Title: **Exclusion request**
- Section: **I request exclusion from the special scheme because: \***
- Options:
  - ☐ My company has ceased its activities and no longer has a fixed establishment in the European Union. It no longer meets the conditions necessary for a registration in the special scheme.
  - ☒ I request to be identified in another Member State.
    - ☐ Because my business is not established in the European Union and I wish to make use of the special scheme 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.
    - ☒ 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.
  - ☐ Other reason.
- Field: **When did you cease to have a fixed establishment in Luxembourg? \*** (Date picker)
- Section: **Please provide your individual VAT identification number in the other Member State.**
- Fields:
  - Member State having allocated the VAT identification number \*** (Dropdown menu)
  - Individual VAT identification number \*** (Text input)
- Buttons: [Request exclusion](#) and [Cancel](#)

Figure 63: Intermediary ceased to have a fixed establishment in Luxembourg

- When the intermediary's place of business is located in the European Union and he has moved it from Luxembourg to another Member State. The intermediary must indicate the date on 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 alphabetical characters and numeric characters);

The screenshot shows the 'Exclusion request' form with the following elements:

- Breadcrumbs: [Import scheme \(Intermediary\)](#) > [Registration Data](#) > [Exclusion request](#)
- Title: **Exclusion request**
- Section: **I request exclusion from the special scheme because: \***
- Options:
  - ☐ My company has ceased its activities and no longer has a fixed establishment in the European Union. It no longer meets the conditions necessary for a registration in the special scheme.
  - ☒ I request to be identified in another Member State.
    - ☐ Because my business is not established in the European Union and I wish to make use of the special scheme 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.
    - ☐ 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.
    - ☒ Because my place of business is located in the European Union, which has been moved from Luxembourg to another Member State.
  - ☐ Other reason.
- Field: **When was the place of business moved to the other country? \*** (Date picker)
- Section: **Please provide your individual VAT identification number in the other Member State.**
- Fields:
  - Member State having allocated the VAT identification number \*** (Dropdown menu)
  - Individual VAT identification number \*** (Text input)
- Buttons: [Request exclusion](#) and [Cancel](#)

Figure 64: Place of Business moved in another Member State

- “Other reason”: The intermediary requests an exclusion selecting “Other reasons”. In this case, no further information is needed.

#### 5.1.4.2. Exclusion form for a represented NETP

Intermediaries can request exclusion for one of their represented NETP's if he:

- no longer carries out distance sales of goods imported from third territories or third countries;
- no longer wants to represent the NETP;
- opts to declare “Other reasons”.

The screenshot shows the VATMOSS web interface. At the top, there is a header with the VATMOSS logo and the text "One Stop Shop - TVA sur les biens et services". Below this, there are tabs for "Ajouter un régime", "Régime import (Intermédiaire)", "Régime UE", "Non-UE (mandats)", and "Mes mandats". The "Régime import (Intermédiaire)" tab is selected. Below the tabs, there is a navigation bar with links for "Accueil", "Données d'inscription", "Assujettis représentés", "Déclarations de TVA", and "Notifications". The "Assujettis représentés" link is highlighted. Below the navigation bar, there is a breadcrumb trail: "Régime import (Intermédiaire) > Assujettis représentés > Données d'inscription > Demande d'exclusion". The main content area is titled "Demande d'exclusion". It contains a form with the heading "Je demande l'exclusion du régime particulier parce que : \*". There are three radio button options: "La société ne fournit plus de biens importés de territoires tiers ou de pays tiers.", "Je ne souhaite plus représenter cet assujetti.", and "Autre raison.". At the bottom of the form, there are two buttons: "Demander l'exclusion" and "Annuler".

Figure 65: Voluntary exclusion from the Import scheme (represented)

None of the reasons requires extra information.

## 5.2. 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 the button “Update the registration data” on the page “Registration data” displays the registration request form, limiting the edition to the following fields:

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

## 6. REREGISTRATION IN VATMOSS

Every LU NETP can always reregister once that his quarantine period (when applicable) has expired, even migrated MOSS NETP. In this case, the registrant will be able to apply for an OSS scheme.

If an excluded LU NETP wants to be reregistered, he must connect to VATMOSS and click the button “Reregister” ① from the tab “Registration data “: a registration form similar to the one described in chapter 3. *Initial registration in VATMOSS* will be displayed.

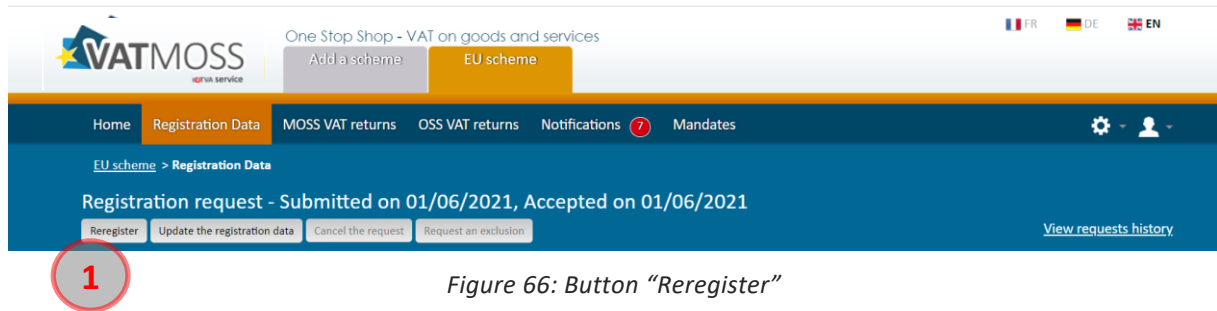


Figure 66: Button “Reregister”

After the submission of an eventual registration request, the application checks if there is an active quarantine period imposed on the LU NETP by another Member State.

## 7. REQUESTS HISTORY

① It is possible to access the “**View requests history**” from the “Registration data” page shown in *Figure 67: Link to the requests history*.

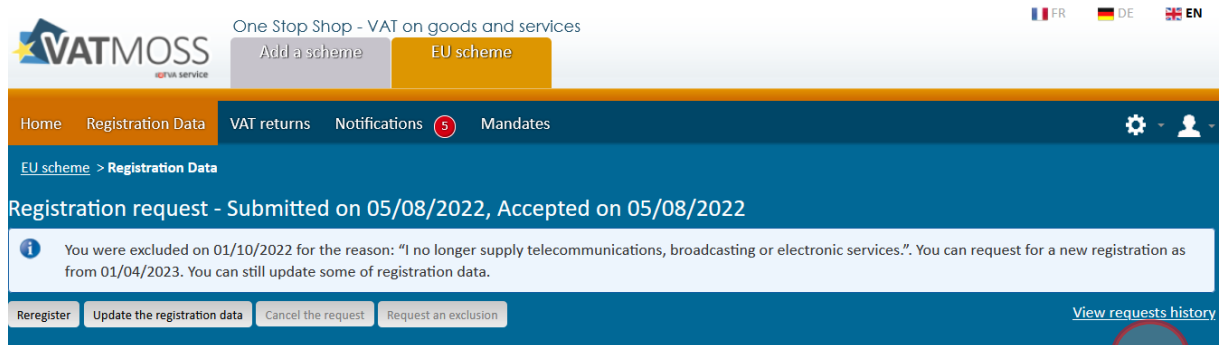


Figure 67: Link to the requests history

The requests history page shows the scheme registration status in VATMOSS (registered or excluded), and the start and end dates:

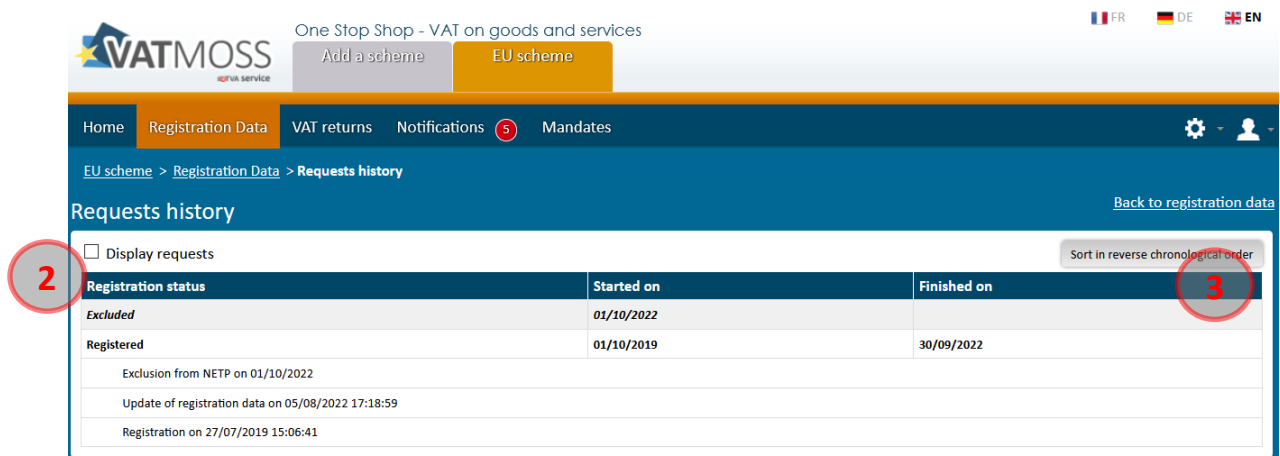


Figure 68: History of the status of the LU NETP in VATMOSS

The LU NETP can:

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



VATMOSS 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		
<a href="#">Request of exclusion - Submitted on 05/08/2022 17:18:58, Accepted on 05/08/2022 17:18:59</a>		
Update of registration data on 05/08/2022 17:18:59		
<a href="#">Update of registration data after exclusion request on 05/08/2022 17:18:58</a>		
Registration on 27/07/2019 15:06:41		
<a href="#">Registration request - Submitted on 27/07/2019 15:02:31, Accepted on 27/07/2019 15:06:41</a>		

Figure 69: History of the requests of the LU NETP in VATMOSS

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

VATMOSS 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	<a href="mailto:test.company@test.com">test.company@test.com</a>	<a href="mailto:test2.company2@test.com">test2.company2@test.com</a>
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 70: Requests comparison

## 8. VAT RETURNS

For VAT returns concerning services for periods prior to July 2021 (EU and non-EU schemes), refer to chapter 8.1 - VAT returns (MOSS Legislation).

For VAT returns concerning services and goods for periods starting July 2021 (EU, non-EU and Import schemes), refer to chapter 8.2 - VAT returns (OSS Legislation).

### 8.1. VAT RETURNS (MOSS LEGISLATION)

NETP registered before the 11<sup>th</sup> of February 2021, having an active MOSS scheme (EU or non-EU scheme) before the 1<sup>st</sup> of July 2021, will be automatically migrated to the OSS legislation. However, they can submit and modify MOSS VAT returns for periods prior to this date.

The deadline for last MOSS VAT return correction or late MOSS VAT return sent by NETP to MSID is 3 years and 20 days after OSS comes to production (01 July 2021), ie 20 July 2024. After this deadline, the MSID will not accept reception of any MOSS VAT return or related correction. The VAT return will be rejected. If needed, the NETP can directly contact the relevant MCON;

#### 8.1.1. Non-EU scheme MOSS VAT Returns

The non-EU scheme for MOSS VAT returns is for any taxable person who has not established his business within the European Union, does not have a fixed establishment there, and is not obliged to register for VAT purposes.

The scheme is open to businesses that supply telecommunication, broadcasting and digital services (such as supplying software, online gaming and distance learning) to non-business customers before 01/07/2021.

Refer to chapter “8.1.3 - File a MOSS VAT return” and following to manage an OSS Vat Return.

#### 8.1.2. EU scheme MOSS VAT Returns

The EU scheme for MOSS VAT returns is for any taxable person who has established his business within the European Union or has at least a fixed establishment there from which he supplies telecommunication, broadcasting and/or electronic services before 01/07/2021.

The EU scheme for MOSS VAT return form contains an extra section that is not included in the non-EU scheme VAT return form: the “Supplied by fixed establishments based in other Member States” section. It allows NETP to declare VAT for services provided from a fixed establishment.

Refer to chapter “8.1.3 - File a MOSS VAT return” and following to manage an OSS Vat Return.

#### 8.1.3. File a MOSS VAT return

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

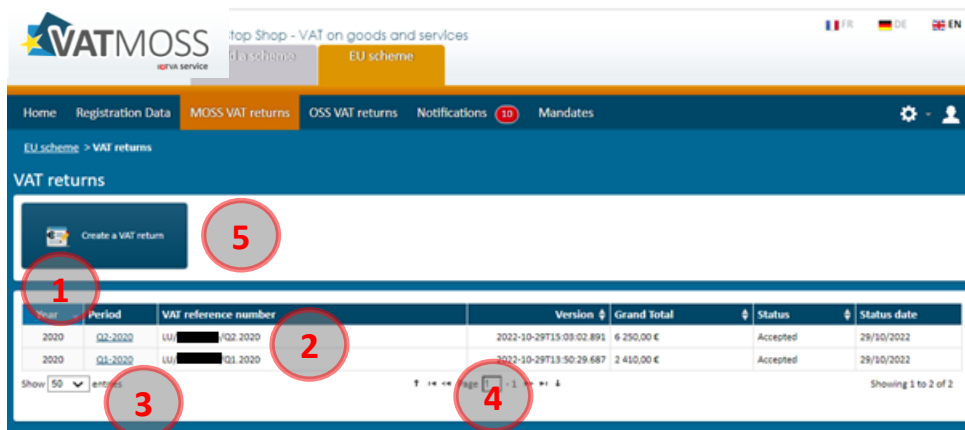


Figure 71: VAT return page

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 page, 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 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 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;
- ⑤ The NETP can also create a VAT return from this page, by clicking the **“Create a VAT return”** button.

#### 8.1.3.1. Select a VAT return period

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

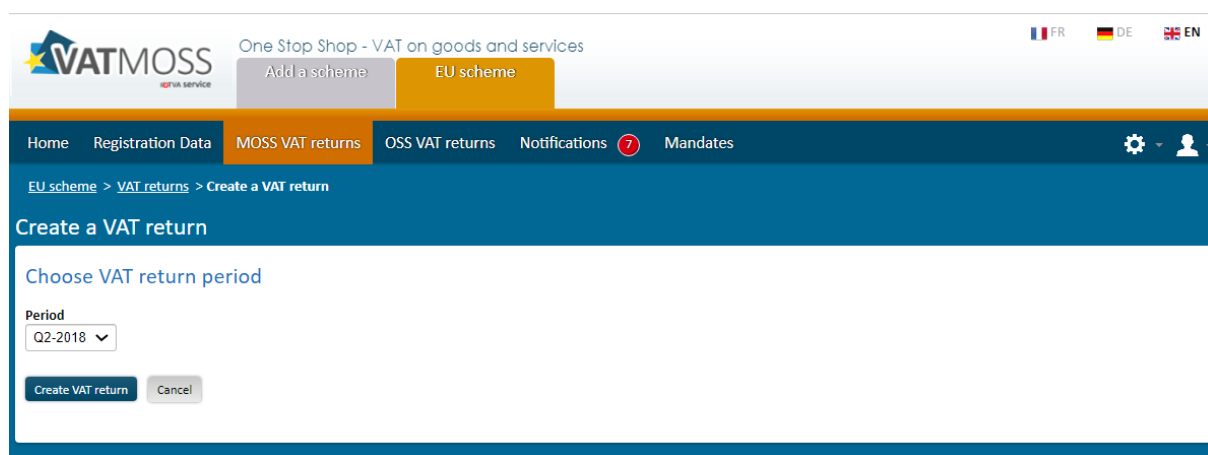


Figure 72: VAT return period selection page

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

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

The **“Cancel”** button is used to send the user back to the VAT return main page.

#### 8.1.3.2. VAT return form

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

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 reimbursements 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 “8.1.3 - File a MOSS VAT return” to “8.1.10 - Modify a VAT return”)
  - **“Transmission to Member States of consumption”** (see the section “8.1.11 - Transmission to Member States of consumption”)
  - **“Transmission to Member States of establishment”** (see the section “8.1.12 - Transmission to Member States of establishment”)
  - **“Statement of transactions”** (see the section “8.1.13 - Statement of transactions”)
  - **“Notifications”** (see the section “8.1.14 - Notifications”)
- ③ An upper toolbar containing the following buttons:
  - **“Modify”** allowing the user to modify the VAT return. This button is inactive:
    - during VAT return creation;
    - if the submission date of the VAT return is exceeded by more than 3 years and 20 days.
  - **“Import XML data”**, allowing the user to fill in 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 in 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 page;
  - “**Delete draft**” (inactive during VAT return creation).

The screenshot shows the VATMOSS web interface for creating a VAT return. The page title is "VAT return LU/ /Q1-2020". The status is "Draft" and the payment is "No payment received". The user is "By: NETP EU 09 NETP\_EU\_09 - ARHS Group S.A. NETP9".

Callout 1 points to the user information. Callout 2 points to the "VAT return" tab. Callout 3 points to the "VAT return" tab. Callout 4 points to the "Version" dropdown. Callout 5 points to the "Period Q1-2020" section. Callout 6 points to the "Supplied by" section. Callout 7 points to the "Supplied by fixed establishments based in other Member States" section. Callout 8 points to the "Total VAT amount" section. Callout 9 points to the bottom toolbar.

The form includes sections for "Supplied by" and "Supplied by fixed establishments based in other Member States". Each section has a table with columns: Member State of consumption, VAT rate, Taxable amount, Computed VAT amount, and Declared VAT amount. The "Total VAT amount payable for supplies of services carried out by ARHS Group S.A. NETP9" is 0,00 €. The "Total VAT amount payable for supplies of services carried out from fixed establishments" is 0,00 €. The "Total VAT amount payable by all establishments" is 0,00 €.

The bottom toolbar contains buttons: "Submit VAT return", "Save as draft", "Cancel", and "Delete draft".

Figure 73: EU NETP VAT return creation form

One Stop Shop - VAT on goods and services

Add a scheme Non-EU scheme

Home Registration Data MOSS VAT returns OSS VAT returns Notifications Mandates

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

VAT return LU/EU442008427/Q4-2020

Status: Draft Saved on: By: NETP non-EU 01 NETP\_NONEU\_01 - ARHS Group S.A.

Payment: No payment received

VAT return Transmission to MSCON Statement of transactions Notifications

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

Period Q4-2020

from\* to\* 01/10/2020 31/12/2020

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
		€	€	€

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 74: Non EU NETP VAT return creation form

### 8.1.3.3. 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.

### 8.1.3.4. Fill in 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
[dropdown]	[dropdown]	€	0,00 €	€

Add line

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

Figure 75: 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 76: 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 77: (Alert) The user selected a Member State of consumption in which they have a fixed establishment

8.1.3.5. Fill supplies from Fixed Establishments based in other Member States (only EU scheme)

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 establishments0,00 €

Figure 78: Fixed establishments supplies

Filling in Fixed Establishments supplies is done in the same way as filling in NETP supplies (see the section “ 8.1.3.4. -



Fill in NETP supplies”), except that the user has to mention which of the NETP’s Fixed Establishments 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 gray; padding: 5px;"> <p>You mentioned a fixed establishment that is not listed in the registration data applicable for the taxable period concerned.</p> </div>			ount payable

Figure 79: (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.

#### 8.1.4. 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 80: Import data from an XML file

An XML file can be used to fill in a VAT return. To do so, the user has to click 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 is used to confirm the file choice and to fill in the VAT return with the information from this file;
- ④ A **“Cancel”** button is used to close the popup and to go back to 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 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 in 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 the same time for a VAT return).

### 8.1.5. Import data from another VAT return

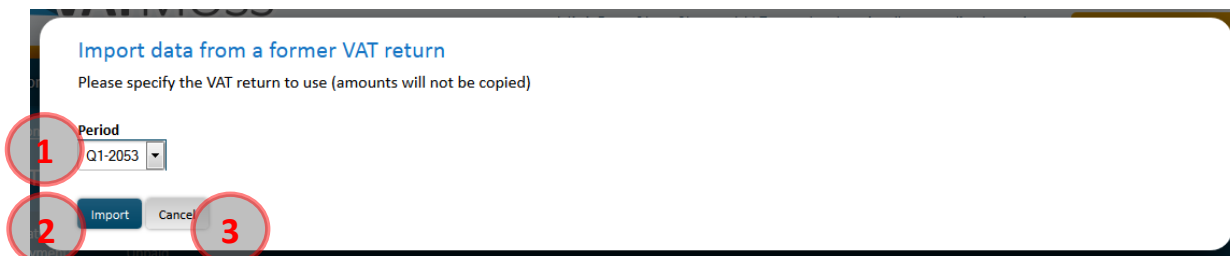


Figure 81: Import data from another VAT return

Data from an already existing VAT return can also be imported to fill in another VAT return. To do so, the user has to click 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 used to confirm the choice and fill in 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 used to close the popup and to go back to 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.

### 8.1.6. Save VAT return as draft

Once the VAT return is filled in, 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 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 page with the “Draft” status.

#### 8.1.7. 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 the “**Modify**” button after having displayed the draft. He can then modify the data and confirm by clicking the button “**Save as draft**”. An informative message confirms that the operation succeeded.

#### 8.1.8. 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 one of these is displayed right away. Otherwise, a blank form is shown.

#### 8.1.9. 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.

**Submit VAT return**

Are you certain you wish to submit your VAT return?

You can still update it later.

**Confirm** **Cancel**

AT - Austria | Reduced | 1.00 % | 11.00 € | 0.11 € | 5.00 €

**Add line** | Total VAT amount payable for supplies of services carried out by | 5,00 €

**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 €

**Add line** | Total VAT amount payable for supplies of services carried out from fixed establishments | 1,00 €

**Total VAT amount**

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

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

Figure 82 : 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 page’s list with the status Submitted then Accepted;
- A notification is received immediately at the VAT return submission and another one after its acceptance.

### 8.1.10. 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.

① To modify a VAT return, the user has to click the **“Modify”** button after having displayed the VAT return:

**VATMOSS** One Stop Shop - VAT on goods and services  
 Add a scheme Non-EU scheme

Home Registration Data **MOSS VAT returns** OSS VAT returns Notifications 6 Mandates

Non-EU scheme > VAT returns > VAT return LU/EU44 [REDACTED] /Q4.2020

### VAT return LU/EU44 [REDACTED] /Q4.2020

✓ The VAT return has been successfully submitted

Status: Submitted Saved on: 29/10/2022 17:38:53 By: NETP non-EU 01 NETP\_NONEU\_01 - ARHS Group S.A.  
 Payment: No payment received

VAT return Transmission to MSCON Statement of transactions Notifications

Modify Import XML data... Import data from another VAT return... Version 2022-10-29T15:38:53.424 (Submitted) (1 version)

**Period 1 Q4-2020**  
 from\* 01/10/2020 to\* 31/12/2020

Supplied by [REDACTED] (EU44 [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
FI - Finland	Reduced - 5,00 %	4 000,00 €	200,00 €	200,00 €
LT - Lithuania	Reduced - 10,00 %	8 000,00 €	800,00 €	800,00 €
LU - Luxembourg	Standard - 17,00 %	7 000,00 €	1 190,00 €	1 190,00 €
Total VAT amount payable for supplies of services carried out by ARHS Group S.A.				2 190,00 €

Submit VAT return

Figure 83 : Modify VAT return button

A new version of the VAT return can be created now.

One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme Non-EU scheme

Home Registration Data MOSS VAT returns OSS VAT returns Notifications 7 Mandates

Non-EU scheme > VAT returns > VAT return LU/EU44 /Q4.2020

VAT return LU/EU44 /Q4.2020

Status: Accepted Saved on: 29/10/2022 17:38:53 By: NETP non-EU 01 NETP\_NONEU\_01 - ARHS Group S.A.

Payment: No payment received

VAT return Transmission to MSCON Statement of transactions Notifications

Modify Import XML data... Import data from another VAT return... Version 2022-10-29T15:38:53.424 (Accepted) (1 version)

Period Q4-2020

from\* to\* 01/10/2020 31/12/2020

Supplied by (EU44)

☐ 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
FI - Finland	Reduced 5,00 %	4 000,00 €	200,00 €	200,00 €
LT - Lithuania	Reduced 10,00 %	8 000,00 €	800,00 €	800,00 €
LU - Luxembourg	Standard - 17,00 %	7 000,00 €	1 190,00 €	1 190,00 €

Add line Total VAT amount payable for supplies of services carried out by ARHS Group S.A. 2 190,00 €

Submit VAT return Save as draft Cancel Delete draft

Figure 84: Modification of a VAT Return

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

VAT return Transmission to MSCON Statement of transactions Notifications

Modify Import XML data... Import data from another VAT return... Version 2022-10-29T15:43:55.665 (Accepted) (2 versions)

Period Q4-2020

from\* to\* 01/10/2020 31/12/2020

2022-10-29T15:43:55.665 (Accepted)

2022-10-29T15:38:53.424 (Accepted)

Figure 85: Choice of the VAT Return version

The user can then either save its modification using the “**Save as draft**” button or submit it 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 [REDACTED] ([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
CY - Cyprus	Reduced - 5,00 %	7 000,00 €	350,00 €	350,00 €
EE - Estonia	Standard - 5,00 %	7 000,00 €	350,00 €	250,00 €
<del>IE - Ireland</del>	<del>Reduced - 20,00 %</del>	<del>30 000,00 €</del>	<del>6 000,00 €</del>	<del>6 000,00 €</del>
Total VAT amount payable for supplies of services carried out by ARHS Group S.A. NETP9				<b>600,00 €</b>

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
IT - <span style="background-color: black; color: black;">[REDACTED]</span>	MT - Malta	Reduced - 5,00 %	5 000,00 €	250,00 €	250,00 €
Total VAT amount payable for supplies of services carried out from fixed establishments					<b>250,00 €</b>

Total VAT amount

Total VAT amount payable by all establishments	<b>850,00 €</b>
--	-----------------

[Submit VAT return](#)

Figure 86 : VAT return modifications highlighted

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

### 8.1.11. Transmission to Member States of consumption

This page, 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, an “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 MSCON** | Transmission to MEST | 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
<b>AT - Austria</b>	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
<span style="background-color: black; color: black;">[REDACTED]</span>	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

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 Showing 1 to 4 of 4

Figure 87 : Transmission to Member States of consumption

The page 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 consumption 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 elements 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 elements to display (10, 50 or 100), and a navigation system for this table;
- ⑤ Number of elements to display (10, 50 or 100);
- ⑥ Navigation between results.

### 8.1.12. Transmission to Member States of establishment

This page, 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, an “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.

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 €

Figure 88 : Transmission to Member States of establishment

The page 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 establishment;
- ③ Table representing the MEST VAT return, including a drop-down list to select the number of elements to display (10, 50 or 100), and a navigation system for this table;
- ④ Number of elements to display (10, 50 or 100);
- ⑤ Navigation between results.

### 8.1.13. 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 Luxembourg but not yet received by the Member State of consumption.


VAT return | Transmission to MSCON | Transmission to MEST | **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 €

Show 10 entries Page 1 - 1 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						

Show 10 entries Page 0 - 0 Showing 0 to 0 of 0

Figure 89 : Statement of transaction


The page is composed of the following parts:

- ① A series of filters allowing to search for payments (see the section “8.1.13.1 - 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).

#### 8.1.13.1. Filter operations

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

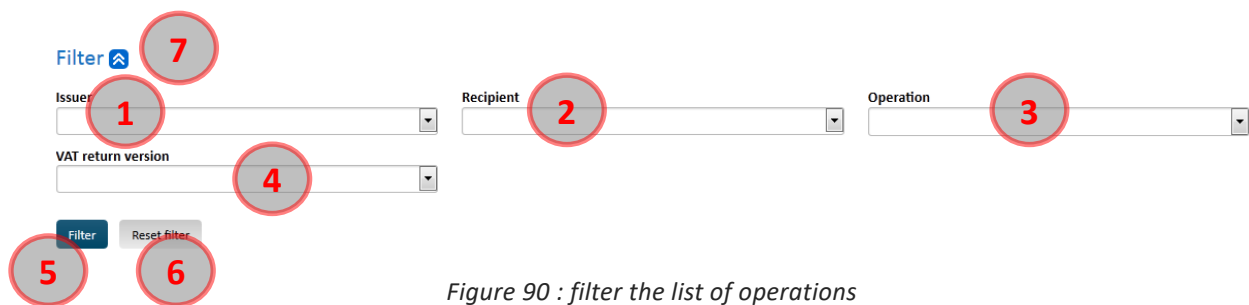



Figure 90 : filter the list of operations

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

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

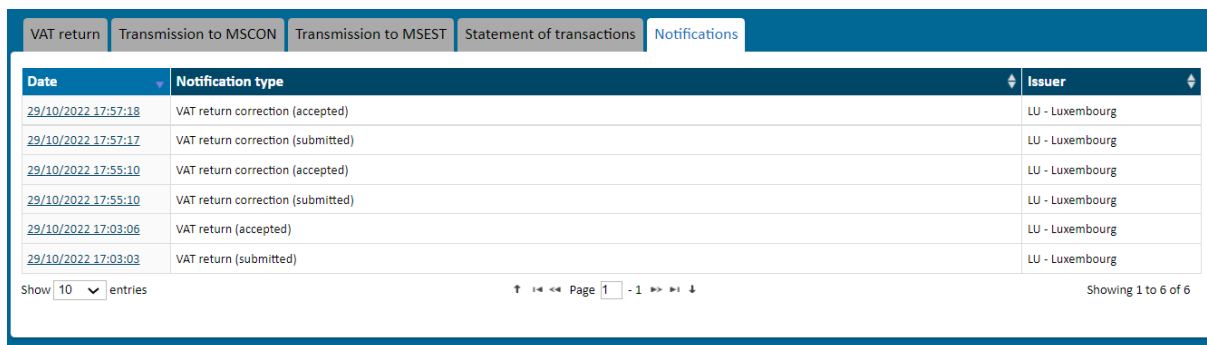
- ① The “**Issuer**” field allows the selection of the payment emitter, which can be either a Member State or an NETP;
- ② The “**Recipient**” field allows the selection of the NETP receiving the payment;
- ③ The “**Operation**” field allows the selection of a type of operation, including:
  - Payment
  - Reimbursement
  - Retention
- ④ The “**VAT return version**” field restricts the result list to the operations concerning a precise VAT return version;
- ⑤ Click 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 the “**Reset filter**” button.
- ⑦ Hide the filter details by clicking the  button. Doing so does not cancel the filter currently applied.

### 8.1.14. Notifications

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



Date	Notification type	Issuer
<a href="#">29/10/2022 17:57:18</a>	VAT return correction (accepted)	LU - Luxembourg
<a href="#">29/10/2022 17:57:17</a>	VAT return correction (submitted)	LU - Luxembourg
<a href="#">29/10/2022 17:55:10</a>	VAT return correction (accepted)	LU - Luxembourg
<a href="#">29/10/2022 17:55:10</a>	VAT return correction (submitted)	LU - Luxembourg
<a href="#">29/10/2022 17:03:06</a>	VAT return (accepted)	LU - Luxembourg
<a href="#">29/10/2022 17:03:03</a>	VAT return (submitted)	LU - Luxembourg

Show 10 entries Page 1 - 1 Showing 1 to 6 of 6

Figure 91 : 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 the link contained in the Date column, the details of the notification can be displayed (see the section “9.2 - Display a notification”).

## 8.2. VAT RETURNS (OSS LEGISLATION)

The OSS legislation introduces important changes. Fixed establishments as well as stocks and deemed suppliers are now considered in the VAT return form.

Furthermore, a new special scheme has been created for goods imported from third territories or third countries.

### 8.2.1. Non-EU scheme OSS VAT Returns

① The non-EU scheme concerns only services. Because of this fact, the type of supply dropdown list in the “Supplied by *company\_name*” section only contains the value “services”.

The VAT returns page does not display a “Supplied by fixed establishments and/or stocks based in other Member States” section.

VATMOSS One Stop Shop - VAT on goods and services

FR DE EN

Home Registration Data MOSS VAT returns **OSS VAT returns** Notifications 4 Mandates

Non-EU scheme > OSS VAT returns > File an OSS VAT return

VAT return LU/EU44 /Q3-2021

Status: Draft Saved on: By: NETP non-EU 01 NETP\_NONEU\_01 - ARHS Group S.A.

Payment: No payment received

VAT return Transmission to MCON Statement of transactions Notifications Corrections

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

Period Q3-2021

from\* to\*  
01/07/2021 30/09/2021

Supplied by (EU44)

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

Member State of consumption	Type of supply	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
	Services		€	0,00 €	€
Total VAT amount payable for supplies of services provided by ARHS Group S.A.				0,00 €	

Correction(s) of previous VAT return(s)

☐ I have no corrections to make to previous VAT returns

Period	Member State of consumption	VAT amount of the initial VAT return	Corrective VAT amount
		0,00 €	€
Total VAT amount payable for all corrections		0,00 €	

Total VAT amount

Total VAT amount payable by all establishments 0,00 €

Save as draft Delete draft Submit VAT return Cancel

Figure 92 : OSS non-EU scheme VAT return form

Refer to chapter “8.2.5 - File an OSS VAT return” and following to manage a OSS Vat Return.

## 8.2.2. EU scheme OSS VAT Returns

- ① The NETP declares supplies from the MSID in the “Supplied by *company\_name*” section.
- ② The NETP declares supplies from fixed establishments, stocks or Member States in which the taxable person is not registered for VAT, in the “identification number or country code” column of the “Supplied by fixed establishments and/or stocks based in other Member States” section.
- ③ The page contains a tab: “Transmission to MEST” (Member States of Establishment)
- ④ The type of supply dropdown list in the “Supplied by *company\_name*” section contains two values: “services” and “goods”. This is the only scheme where services and goods are allowed.

VATMOSS One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme Import scheme (Intermediary) **EU scheme** Non-EU (mandates) My mandates

Home Registration Data **OSS VAT returns** Notifications Mandates

EU scheme > OSS VAT returns > File an OSS VAT return

VAT return LU/LU.../Q3-2022

Status: Draft Saved on: By: NETP EU 01 NETP\_EU\_01 - ARHS Group S.A.

Payment: No payment received

VAT return Transmission to MCON Transmission to MEST Statement of transactions Notifications Corrections

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

Period Q3-2022

from\* 01/07/2022 to\* 30/09/2022

Supplied by (LU...)

☐ I do not have any goods or services supplied from Luxembourg to declare for this VAT return period

Member State of consumption	Type of supply	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
AT - Austria	Goods				
Amount payable for supplies of goods and/or services provided by ARHS Group S.A.					0,00 €

Supplied by fixed establishments

☐ I do not have supplied any goods or services from fixed establishments to declare for this VAT return period

Identification number or Country code	Member State of consumption	Type of supply	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
					0,00 €	
Total VAT amount payable for supplies of goods and/or services provided by fixed establishments and/or stocks					0,00 €	

Correction(s) of previous VAT return(s)

☐ I have no corrections to make to previous VAT returns

Period	Member State of consumption	VAT amount of the initial VAT return	Corrective VAT amount
		0,00 €	
Total VAT amount payable for all corrections		0,00 €	

Total VAT amount

Total VAT amount payable by all establishments 0,00 €

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

Figure 93 : OSS EU scheme VAT return form

Refer to chapter “8.2.5. - File an OSS VAT return” and following to manage an OSS Vat Return.

### 8.2.3. Import scheme (taxable person) OSS VAT Returns

① The Import scheme concerns only goods. Because of this fact, the type of supply dropdown list in the “Supplied by *company\_name*” section only contains the value “goods”.

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FR DE EN

Home Registration Data VAT returns Notifications 2

Import scheme (Taxable pers.) > VAT returns > File a VAT return

VAT return LU/IM /M07-2021

Status: Draft Saved on: By: Payment: No payment received

VAT return Transmission to MSCON Statement of transactions Notifications Corrections

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

Period M07-2021  
from 01/07/2021 to 31/07/2021

Supplied by (IM)

☐ I do not have any imported goods supplied to declare for this VAT return period

Member State of consumption	Type of supply	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
	Goods		€	0,00 €	€
Total VAT amount payable for supplies of goods provided by Test NETP EU 96					0,00 €

Add line

Correction(s) of previous VAT return(s)

☐ I have no corrections to make to previous VAT returns

Period	Member State of consumption	VAT amount of the initial VAT return	Corrective VAT amount
		0,00 €	€
Total VAT amount payable for all corrections		0,00 €	

Add line

Total VAT amount

Total VAT amount payable by all establishments 0,00 €

Save as draft Delete draft Submit VAT return Cancel

Figure 94 : OSS Import scheme (taxable person) VAT return form

Refer to chapter “8.2.5. - File an OSS VAT return” and following to manage an OSS Vat Return.

#### 8.2.4. Import scheme (NETP represented by an intermediary) OSS VAT Returns

- ① Once logged in, intermediaries must select the represented NETP for which they want to submit a VAT return, by clicking on the VAT Returns Tab.
- ② ③ After that, an iOSS number in the dropdown list and a period should be selected.
- ④ The intermediary can then access the VAT return by clicking on the “Access the VAT return” button.

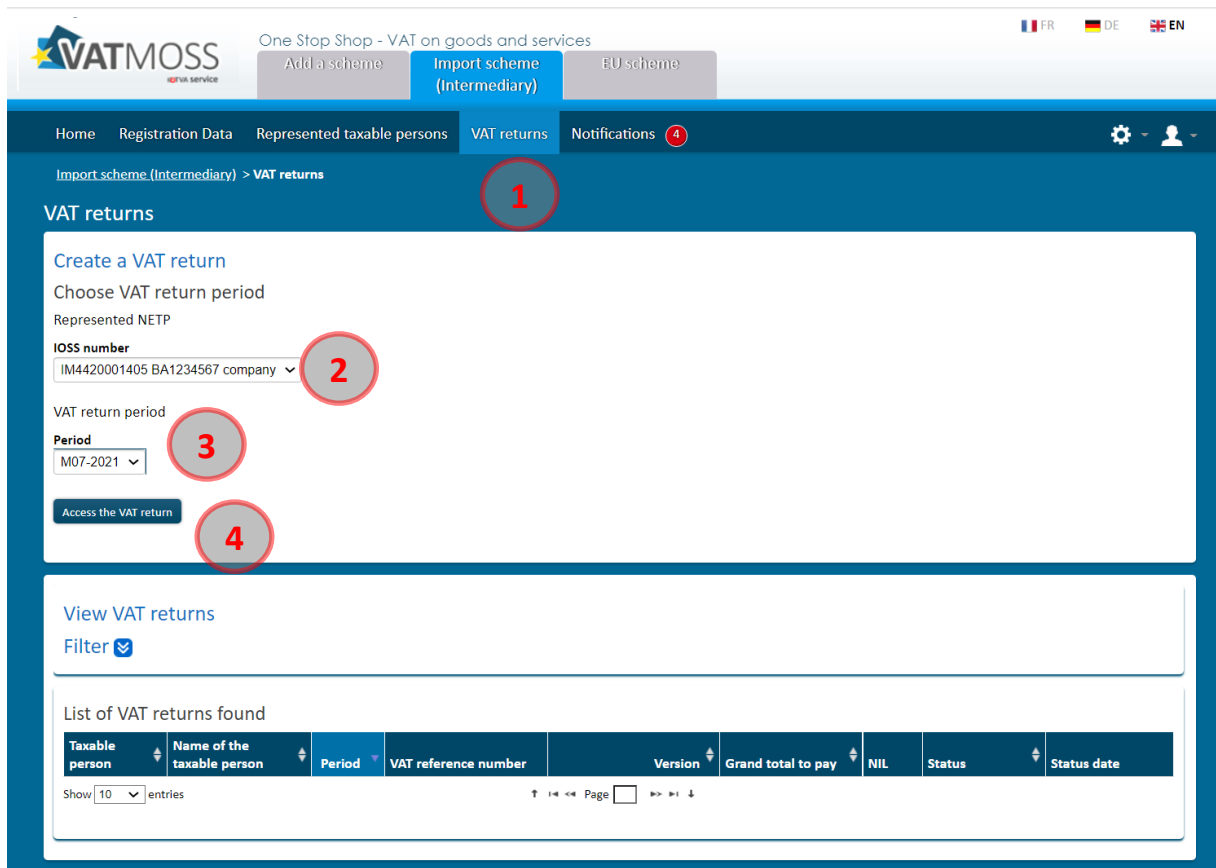


Figure 95 : Intermediary access to a VAT return through VAT returns

There is a second way to access VAT returns:

- ① Click the Represented taxable persons tab;
- ② Then click the VAT returns submission tab on the left menu;
- ③ Click the Submit button on the VAT returns column.

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FR DE EN

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Home Registration Data Represented taxable persons VAT returns Notifications 4

Import scheme (Intermediary) > Represented taxable persons > VAT return submission

Register a taxable person  
Draft requests  
Submitted requests  
Registered taxable persons  
VAT return submission 2

### VAT return submission

Filter

IOSS number Name of the taxable person

Return period

from to

M04-2022 M05-2022

VAT return filed  
☐ Yes ☒ No

Filter Reset filter

IOSS number	Name of the taxable person	Status	Registrations		Counters	VAT returns		Notifications
			Scheme start date	Scheme end date		VAT returns	Last accepted submission	
IM4420001405	BA1234567 company	Registered	15/06/2021			Submit View		View

Show 10 entries

3

Showing 1 to 1 of 1

Figure 96 : Intermediary access to a VAT return through Represented taxable persons

Refer to chapter “8.2.5. - File an OSS VAT return” and following to manage an OSS Vat Return.

### 8.2.5. File an OSS VAT return

An NETP not represented by an intermediary can access the list of all his VAT returns, submitted and saved as draft, by clicking on the main menu :

- the “**OSS VAT returns**” tab for the EU and non-EU scheme.
- the “**VAT returns**” tab for the Import scheme.

The following page is then displayed:



One Stop Shop - VAT on goods and services

FR DE EN

Add a scheme Import scheme (Taxable pers.) EU scheme

Home Registration Data OSS VAT returns Notifications 6 Mandates

EU scheme > OSS VAT returns

### OSS VAT returns

Create an OSS VAT return

Choose VAT return period

Period  
Q4-2025

Access the VAT return

View OSS VAT returns

Filter

List of VAT returns found

Period	VAT reference number	Version	Grand total to pay	NIL	Status	Status date
Q3-2023	LU/LUB92993/Q2.2023	2025-10-07T11:40:27.453	65,00 €	No	Accepted	07/10/2025
Q1-2023	LU/LUB92993/Q1.2023	2025-10-07T11:39:38.299	260,00 €	No	Accepted	07/10/2025

Show 50 entries

Page 1 of 1

Showing 1 to 2 of 2

Figure 97: VAT return list

From this page, 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 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 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;

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 (\*).

The LU NETP has two ways to start creating a VAT return.

The first one is via the home page, by clicking the **“File a VAT return”** button.

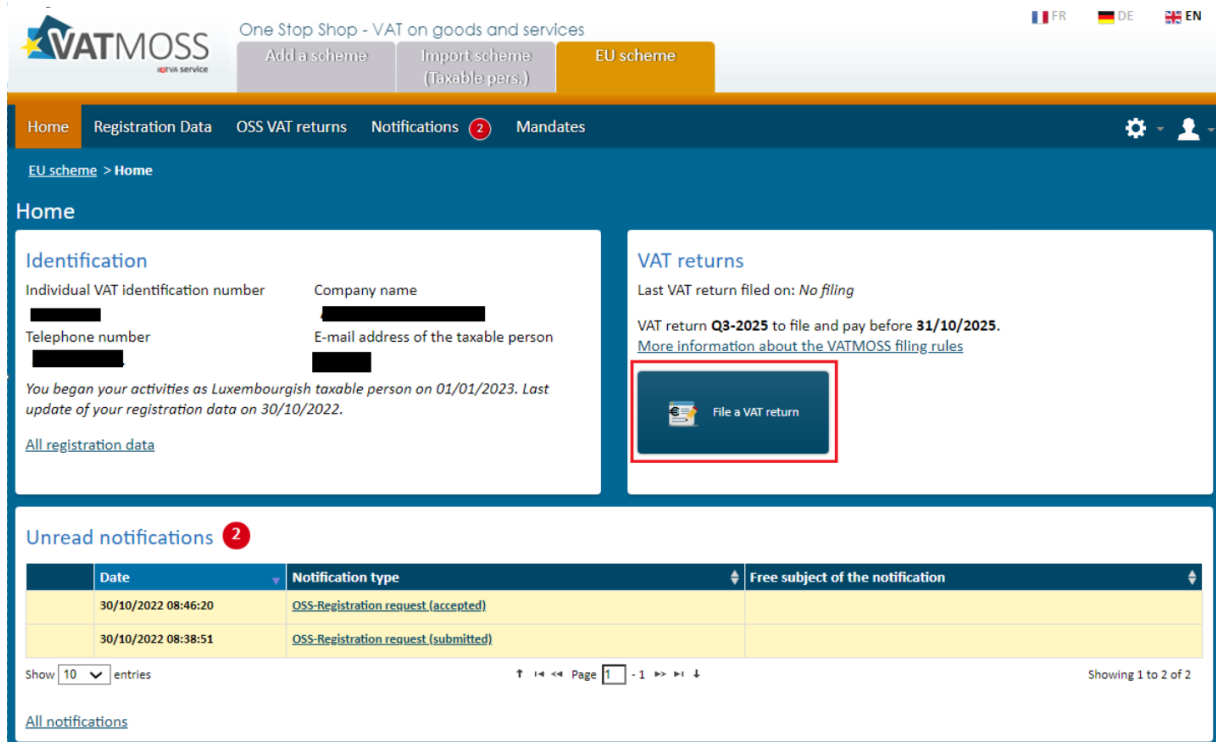


Figure 98: File a VAT return button from the home page

- ① The second way is via the VAT return page, by clicking the “Access the VAT return” button after selecting a period.

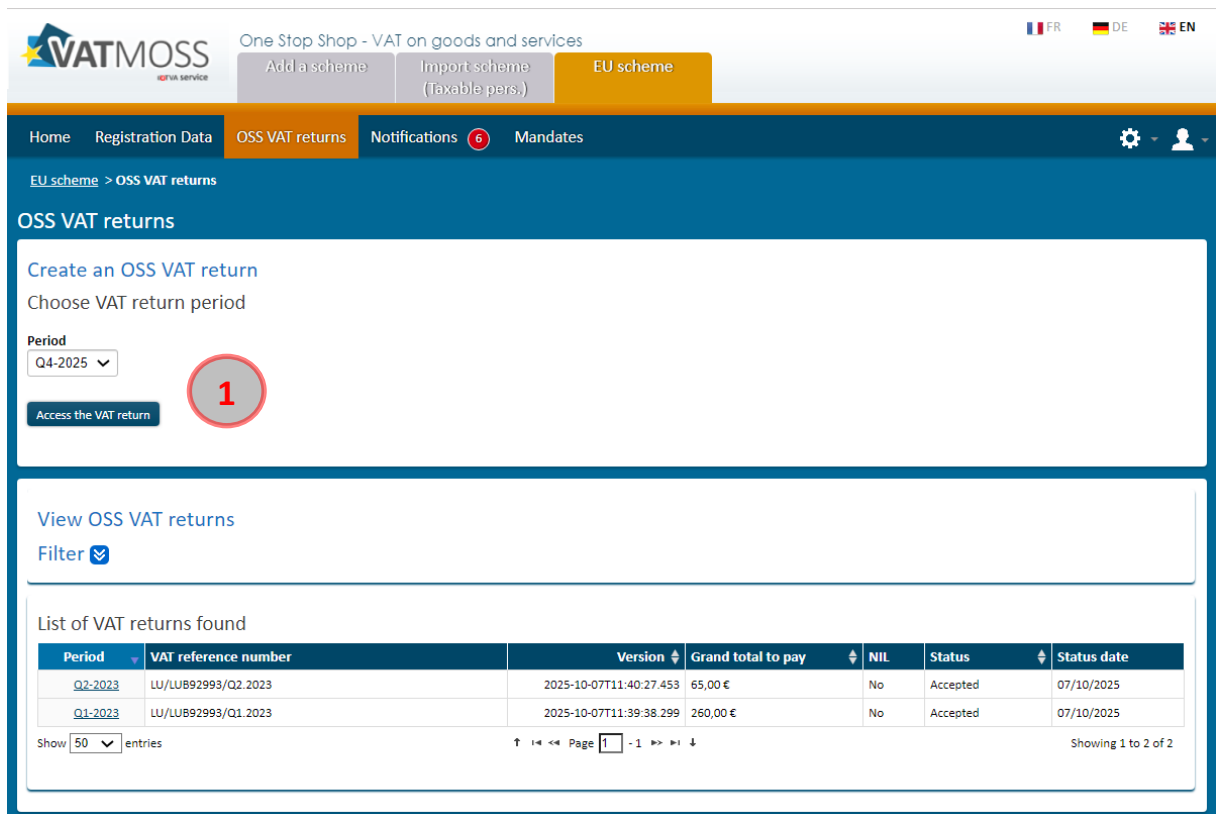


Figure 99: VAT return page

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

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

#### 8.2.5.1. VAT return form

Information on VAT returns is exclusively related to the period which has been chosen in the previous page.

The VAT return form is different if 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 reimbursements 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 “8.1.3 - File a MOSS VAT return” to “8.1.10 - Modify a VAT return”)
  - **“Transmission to Member States of consumption”** (see the section “8.1.11 - Transmission to Member States of consumption”)
  - **“Transmission to Member States of establishment”** (only for EU scheme, see the section “8.1.12 - Transmission to Member States of establishment”)
  - **“Statement of transactions”** (see the section “8.1.13 - Statement of transactions”)
  - **“Notifications”** (see the section “8.2.16 - Notifications”)
  - **“Corrections”** (see the section “8.2.17 - Corrections”)
- ③ An upper toolbar containing the following buttons:
  - **“Modify”** allowing the user to modify the VAT return. This button is inactive:
    - during VAT return creation;
    - if the submission date of the VAT return is exceeded by more than 3 years and 20 days.
  - **“Import XML data”**, allowing the user to fill in the VAT return using data contained in an .xml file;
  - **“Import data from another VAT return”**, greyed out because this function is not available yet.

- 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 NETP supplies section;
- ⑦ Total VAT amount for section ⑥
- ⑧ (EU scheme only) Fixed establishments and stocks;
- ⑨ Total VAT amount for section ⑧
- ⑩ Correction of previous VAT returns section
- ⑪ Total VAT amount for section ⑨
- ⑫ Sum of total VAT amounts of sections ⑥, ⑦ (if EU scheme) and ⑩ (please refer to section 8.2.5.5. *Correct a previous VAT return* for further details);
- ⑬ A lower toolbar with the following buttons:
  - **“Save as draft”** allowing the user to save the current state of the VAT return as a draft, without submitting it;
  - **“Delete draft”** (inactive during VAT return creation).
  - **“Submit VAT return”** allowing the user to submit the VAT return;
  - **“Cancel”** to go back to the VAT return main page;

**VAT return LU** /Q4-2025

Status: Draft  
Payment: No payment received

By: ARHS Group S.A. NETP9

VAT return Transmission to MCON Transmission to MEST Statement of transactions Notifications Corrections

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

Period Q4-2025  
from 01/10/2025 to 31/12/2025

Supplied by ARHS Group S.A. NETP9

☐ I do not have any goods or services supplied from Luxembourg to declare for this VAT return period

Member State of consumption	Type of supply	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
			€	0,00 €	€
Total VAT amount payable for supplies of goods and/or services provided by ARHS Group S.A. NETP9					0,00 €

Supplied by fixed establishments and/or stocks based in other Member States

☐ I do not have supplied any goods or services from a fixed establishment and/or stock in another Member State to declare for this VAT return period

Identification number or Country code	Member State of consumption	Type of establishment	Type of supply	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
					€	0,00 €	€
Total VAT amount payable for supplies of goods and/or services provided by fixed establishments and/or stocks							0,00 €

Correction(s) of previous VAT return(s)

☐ I have no corrections to make to previous VAT returns

Period	Member State of consumption	VAT amount of the initial VAT return	Corrective VAT amount
		0,00 €	€
Total VAT amount payable for all corrections		0,00 €	

Total VAT amount

Total VAT amount payable by all establishments 0,00 €

Save as draft Delete draft Submit VAT return Cancel

Figure 100: EU NETP VAT return creation form

#### 8.2.5.2. Select VAT return start and end dates

NETP registered in EU and non-EU schemes must send VAT returns quarterly.

NETP registered in Import scheme must send VAT returns monthly.

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.

### 8.2.5.3. Fill NETP supplies

The screenshot shows the 'NETP supplies' section. At the top, there is a label 'Supplied by' followed by a redacted name and a checkbox 'I do not have any goods or services supplied from Luxembourg to declare for this VAT return period'. Below this is a table with the following columns: 'Member State of consumption', 'Type of supply', 'VAT rate', 'Taxable amount', 'Computed VAT amount', and 'Declared VAT amount'. The first row of the table has dropdown menus for the first three columns, followed by input fields for the last three. A red circle with the number '1' points to the 'Supplied by' label. A red circle with the number '2' points to the 'VAT rate' dropdown. A red circle with the number '3' points to the 'Add line' button at the bottom left. A red circle with the number '4' points to a delete button (marked with an 'x') at the bottom right of the table. At the bottom of the form, there is a summary line: 'Total VAT amount payable for supplies of goods and/or services provided by ARHS Group S.A. NETPS' with a value of '0,00 €'.

Figure 101: 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 goods/services have been consumed;
  - Type of supply: goods or/and services;
  - 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 needs to be filled in, otherwise, submission or saving as draft will not be accepted, and the fields with missing information will be highlighted in red:

This screenshot shows the same form as Figure 101, but with error messages. The 'Member State of consumption' dropdown is set to 'LV - Latvia'. The 'Type of supply' dropdown, 'VAT rate' dropdown, and 'Taxable amount' input field are all highlighted in red. Red error messages are displayed below each of these fields: 'The field cannot be empty. Please specify a value.' for the 'Type of supply' and 'VAT rate' dropdowns, and 'The field cannot be empty. Please specify a value.' for the 'Taxable amount' input field. The 'Declared VAT amount' input field is also highlighted in red with the same error message. The 'Add line' button is at the bottom left, and the summary line at the bottom shows 'Total VAT amount payable for supplies of goods and/or services provided by ARHS Group S.A.' with a value of '0,00 €'.

Figure 102: Empty fields

The user can add as many lines as necessary to the VAT return, provided the triplet Member State of consumption / VAT rate type / VAT value is unique.

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

In the context of EU scheme, it is possible to select a Member State of consumption in which the NETP also has a fixed establishment or a stock. This is possible if the fixed establishment or stock 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 to the period during which the entity was closed.

An alert informs the user when this situation arises:

The screenshot shows a form with a header row: **Member State of consumption** and **VAT rate**. Below the header, there is a dropdown menu showing "BE - Belgium" with a warning icon (yellow triangle with an exclamation mark) to its left. A tooltip box is displayed over the dropdown, containing the text: "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 103: (Alert) The user selected a Member State of consumption in which they have a fixed establishment

#### 8.2.5.4. Fill in supplies from Fixed Establishments based in other Member States (only EU scheme)

The screenshot shows a section titled "Supplied by fixed establishments and/or stocks based in other Member States". Below the title is a checkbox: "I do not have supplied any goods or services from a fixed establishment and/or stock in another Member State to declare for this VAT return period". Below this is a table with the following columns: Identification number or Country code, Member State of consumption, Type of establishment, Type of supply E, VAT rate, Taxable amount, Computed VAT amount, and Declared VAT amount. The table has one row with dropdown menus for the first four columns and input fields for the last three. The Computed VAT amount is 0,00 €. At the bottom, there is a button "Add line" and a summary line: "Total VAT amount payable for supplies of goods and/or services provided by fixed establishments and/or stocks" with a value of 0,00 €.

Figure 104: Fixed establishments supplies

Filling in Fixed Establishments supplies is done in the same way as filling in NETP supplies (see the section " 8.1.3.4.

Fill in NETP supplies”), except that the user has to mention which of the NETP’s Fixed Establishments is implied by 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
	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>
<div> <div>A</div> <div>You mentioned a fixed establishment that is not listed in the registration data applicable for the taxable period concerned.</div> </div>			
			ount payable

Figure 105: (Alert) Inactive fixed establishment

The user can add as many lines as necessary to the VAT return. The quadruplet Member State of establishment / Member State of consumption / VAT rate type / VAT rate value must be unique.

#### 8.2.5.5. Correct a previous VAT return

An NETP can correct a previous VAT return by modifying amounts or adding new rows (VAT amounts for countries not declared previously).

##### Correction(s) of previous VAT return(s)

☐ I have no corrections to make to previous VAT returns


Period	Member State of consumption	VAT amount of the initial VAT return	Corrective VAT amount	
<div><div>1</div></div>	<div><div>2</div></div>	0,00 €	<div><div>3</div></div> €	
Add line		Total VAT amount payable for all corrections 0,00 €		

Figure 106 : Correction of previous VAT returns

The NETP correction(s) section is composed of the following parts

- ① The period of a previous VAT return that has to be corrected. Once the period is selected, the other parts are ungreyed.
- ② The Member State of consumption for which a correction has to be done.
- ③ The correction amount for the period/Member State of consumption. This amount can be either positive or negative but cannot be 0 €.



## 8.2.6. Import data from an XML file

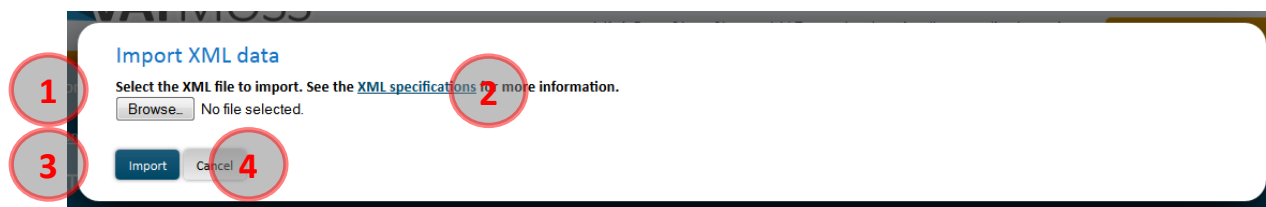


Figure 107: Import data from an XML file

An XML file can be used to fill in a VAT return. To do so, the user has to click 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 his computer;
- ② An **“XML specifications”** hyperlink, allowing the download of a .zip file which contains some examples, the technical specifications for VAT return files upload (**“XML Schema Definition-OSS-v1.00.pdf”**) and an .xsd file **“OSSVATReturnDefinition-v1.00.xsd”** that has to be used in the xml VAT return file;
- ③ An **“Import”** button is used to confirm the file choice and to fill in the VAT return with the information from this file;
- ④ A **“Cancel”** button is used to close the popup and to go back to the VAT return form without importing any data.

If a non-XML file, or a VAT return xml file not matching the VAT return period is selected for import, an error message is displayed, and the file is not imported. Otherwise, the file is imported, and the VAT return is filled in and saved as a draft automatically. 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 the same time for a VAT return).

## 8.2.7. Import data from another VAT return

This functionality is not available yet.

## 8.2.8. Save VAT return as draft

Once the VAT return is filled in, 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 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 page with the “Draft” status.

### 8.2.9. 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 the **“Modify”** button after having displayed the draft. He can then modify the data and confirm by clicking the button **“Save as draft”**. An informative message confirms that the operation succeeded.

### 8.2.10. 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 one of these is displayed right away. Otherwise, a blank form is shown.

### 8.2.11. 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.

**Submit VAT return**

Are you certain you wish to submit your VAT return?  
Please note that you will only be able to correct it in the context of a future periodic VAT return.

**VAT return** | Transmission to MSCON | Transmission to MEST | Statement of transactions | Notifications | Corrections

Version: 2025-10-07T15:09:48:061 (Draft) | (1 version)

Period Q4-2022

Total VAT amount payable for supplies of goods and/or services provided by ATMS Group S.A. 50.00 €

**Supplied by fixed establishments and/or stocks based in other Member States**

☐ I do not have supplied any goods or services from a fixed establishment and/or stock in another Member State to declare for this VAT return period

Identification number or Country code	Member State of consumption	Type of establishment	Type of supply	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
LV - LV123456789	LU - Luxembourg	Fixed establishment	Goods	Standard - 17.00 %	1 000.00 €	170.00 €	50.00 €
PT - PT123	MT - Malta	Stock	Goods	Reduced - 10.00 %	1 000.00 €	100.00 €	50.00 €

Total VAT amount payable for supplies of goods and/or services provided by fixed establishments and/or stocks 100.00 €

**Correction(s) of previous VAT return(s)**

☒ I have no corrections to make to previous VAT returns

Period	Member State of consumption	VAT amount of the initial VAT return	Corrective VAT amount
		0.00 €	€

Total VAT amount payable for all corrections 0.00 €

**Total VAT amount**

Total VAT amount payable by all establishments 150.00 €

Figure 108 : 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 page’s list with the status Submitted then Accepted;
- A notification is received immediately at the VAT return submission and another one after its acceptance.

After submission, the page provides:

- ① The total VAT amount payable for supplies of goods and services provided by the company.
- ② The total VAT amount payable for all corrections.
- ③ The total VAT amount payable by all establishments. This amount only considers **positive** amounts after applying the correction. In the example below, the amount payable to Italy declared in the original form was 50 EUR. Then, the amount is corrected in the September VAT return, declaring -633 EUR due to arrangements with the Italian government, that agreed lower tax rates for the NETP.
- As a result, the total amount for the July VAT return is a negative amount. As negative values are not considered, the total VAT amount payable by all establishments is 0.

Home Registration Data Represented taxable persons VAT returns Notifications 10

Import scheme (Intermediary) > VAT returns > VAT return LU/IM4420001405/M09.2021

### VAT return LU/IM4420001405/M09.2021

Status: Accepted Saved on: 16/05/2022 16:18:13 By: NETP EU 01 NETP\_EU\_01 - ARHS Group S.A.  
Payment: No payment received

VAT return Transmission to MICON Statement of transactions Notifications Corrections

Modify Import XML data... Import data from another VAT return... Version 2022-05-16T14:18:13.400 (Accepted) (1 version)

Period M09-2021  
from\* 01/09/2021 to\* 30/09/2021

Supplied by BA1234567 company (IM4420001405)  
☐ I do not have any imported goods supplied to declare for this VAT return period

Member State of consumption	Type of supply	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
IT - Italy	Goods	Reduced - 5,00 %	1 000,00 €	50,00 €	50,00 €
Total VAT amount payable for supplies of goods provided by BA1234567 company					50,00 €

Correction(s) of previous VAT return(s)  
☐ I have no corrections to make to previous VAT returns

Period	Member State of consumption	VAT amount of the initial VAT return	Corrective VAT amount
M07-2021	IT - Italy	0,00 €	-133,00 €
Total VAT amount payable for all corrections			-133,00 €

Total VAT amount

Total VAT amount payable by all establishments	0,00 €
--	--------

Submit VAT return

Figure 109 : VAT return negative correction

- The below case contains only positive amounts for different countries. All of them are considered in the total VAT amount payable by all establishments.

Home Registration Data Represented taxable persons VAT returns Notifications 10

Import scheme (Intermediary) > VAT returns > VAT return LU/IM4420001405/M08.2021

### VAT return LU/IM4420001405/M08.2021

Status: Accepted Saved on: 16/05/2022 16:01:56 By: NETP EU 01 NETP\_EU\_01 - ARHS Group S.A.  
Payment: No payment received

VAT return Transmission to MSCON Statement of transactions Notifications Corrections

Modify Import XML data... Import data from another VAT return... Version 2022-05-16T14:01:56.538 (Accepted) (1 version)

Period M08-2021  
from\* 01/08/2021 to\* 31/08/2021

Supplied by BA1234567 company (IM4420001405)

☐ I do not have any imported goods supplied to declare for this VAT return period

Member State of consumption	Type of supply	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
LU - Luxembourg	Goods	Standard - 17,00 %	1 000,00 €	170,00 €	170,00 €
Total VAT amount payable for supplies of goods provided by BA1234567 company					170,00 €

Correction(s) of previous VAT return(s)

☐ I have no corrections to make to previous VAT returns

Period	Member State of consumption	VAT amount of the initial VAT return	Corrective VAT amount
M07-2021	IT - Italy	0,00 €	633,00 €
Total VAT amount payable for all corrections			633,00 €

Total VAT amount

Total VAT amount payable by all establishments	803,00 €
--	----------

Submit VAT return

Figure 110 : VAT return positive correction

### 8.2.12. Modify a VAT return

A VAT return cannot be modified in an OSS special scheme after submission. If a modification needs to be done, please refer to chapter 8.2.5.5. - Correct a previous VAT return.

### 8.2.13. Transmission to Member States of consumption

This page, 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, an “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 MCON** | Transmission to MEST | Statement of transactions | Notifications | Corrections

Version: 2025-10-07T15:11:59.517 (Submitted) (1 version)

VAT returns generated and sent to Member States of consumption on the basis of the information entered in the "VAT return" tab.

	Member State of consumption	Version known by MCON	Taxable amount	VAT amount				Transferred amounts	Reimbursed by MCON
				Goods	Services	Corrections	Total		
2	LU - Luxembourg	2025-10-07T15:11:59.517	1 000,00 €	50,00 €	0,00 €	0,00 €	50,00 €	0,00 €	0,00 €

**VAT returns**

Identification number or Country code	Type of supply	VAT rate	Taxable amount	VAT amount
LV - LV123456789	Goods	Standard - 17,00 %	1 000,00 €	50,00 €

3

Correction(s) of previous VAT return(s)

Period	Corrective VAT amount
No data available in table	

4

Payments

Date	Issuer	Recipient	Operation	Amount
No data available in table				

5

	Member State of consumption	Version known by MCON	Taxable amount	Goods	Services	Corrections	Total	Transferred amounts	Reimbursed by MCON
▶	MT - Malta	2025-10-07T15:11:59.517	1 000,00 €	50,00 €	0,00 €	0,00 €	50,00 €	0,00 €	0,00 €
▶	PL - Poland	2025-10-07T15:11:59.517	1 000,00 €	50,00 €	0,00 €	0,00 €	50,00 €	0,00 €	0,00 €

6

7

Figure 111 : Transmission to Member States of consumption

The page 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 consumption implied in the VAT return. For each line, the user can fold and unfold the details of the VAT return (③), corrections (④) and payments (⑤) for this Member State of consumption;
- ③ Table presenting MCON VAT returns, including a drop-down list to select the number of elements to display (10, 50 or 100), and a navigation system for this table;
- ④ Table presenting corrections applied to previous VAT returns;
- ⑤ Table presenting payments and reimbursements for this MCON VAT return, including a drop-down list to select the number of elements to display (10, 50 or 100), and a navigation system for this table;
- ⑥ Number of elements to display (10, 50 or 100);
- ⑦ Results page navigation.

#### 8.2.14. Transmission to Member States of establishment

This page, 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 "MEST 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 MSCONTransmission to MESTStatement of transactionsNotificationsCorrections

Version2025-10-07T15:11:59.517 (Accepted) (1 version)

VAT returns generated and sent to the Member States of establishment on the basis of the information entered in the "VAT return" tab

	Member State of establishment	Version known by MEST	Type of establishment	Taxable amount	VAT amount														
					Goods	Services	Total												
▼	LV - Latvia	2025-10-07T15:11:59.517	Fixed establishment	1 000,00 €	50,00 €	0,00 €	50,00 €												
<table><thead><tr><th>Identification number or Country code</th><th>Member State of consumption</th><th>Type of supply</th><th>VAT rate</th><th>Taxable amount</th><th>VAT amount</th></tr></thead><tbody><tr><td>LV - LV123456789</td><td>LU - Luxembourg</td><td>Goods</td><td>Standard - 17,00 %</td><td>1 000,00 €</td><td>50,00 €</td></tr></tbody></table>								Identification number or Country code	Member State of consumption	Type of supply	VAT rate	Taxable amount	VAT amount	LV - LV123456789	LU - Luxembourg	Goods	Standard - 17,00 %	1 000,00 €	50,00 €
Identification number or Country code	Member State of consumption	Type of supply	VAT rate	Taxable amount	VAT amount														
LV - LV123456789	LU - Luxembourg	Goods	Standard - 17,00 %	1 000,00 €	50,00 €														
Show 10 ▼ entries ↑ ⏪ ⏩ Page 1 - 1 Showing 1 to 1 of 1																			
📄	PT - Portugal	2025-10-07T15:11:59.517	Stock	1 000,00 €	50,00 €	0,00 €	50,00 €												
Show 10 ▼ entries ↑ ⏪ ⏩ Page 1 - 1 Showing 1 to 2 of 2																			

Figure 112 : Transmission to Member States of establishment


The page 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 establishment;
- ③ Table representing the MEST VAT return, including a drop-down list to select the number of elements to display (10, 50 or 100), and a navigation system for this table;
- ④ Number of elements to display (10, 50 or 100);
- ⑤ Navigation between results.

### 8.2.15. 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 Luxembourg but not yet received by the Member State of consumption.


VAT return	Transmission to MISCOT	Transmission to MEST	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 €

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

Received payments waiting for accounting 

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

Show 10 entries      Page 0 - 0      Showing 0 to 0 of 0

**2**      **3**

Figure 113 : Statement of transaction

The page is composed of the following parts:

- ① A series of filters allowing to search for payments (see the section “8.2.15.1 - 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).

### 8.2.15.1. Filter operations


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



Figure 114 : filter the list of operations

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

It is 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 an 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 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 the “**Reset filter**” button.
- ⑦ Hide the filter details by clicking the button. Doing so does not cancel the filter currently applied.

## 8.2.16. Notifications

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

VAT return   Transmission to MSCON   Transmission to MEST   Statement of transactions <b>Notifications</b> Corrections		
Date	Notification type	Issuer
07/10/2025 17:12:00	VAT return (submitted)	LU - Luxembourg
07/10/2025 17:12:06	VAT return (accepted)	LU - Luxembourg

Show 10 entries   Page 1 - 1   Showing 1 to 2 of 2

Figure 115 : 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 the link contained in the Date column, the details of the notification can be displayed (see the section “9.2 - Display a notification”).

### 8.2.17. Corrections

- ① In order to visualize corrections applied to VAT returns, the user has to click the VAT returns tab.
- ② Then, the Corrections tab has to be clicked.
- ③ If there are corrections for the current VAT returns, they appear in the list.
- ④ To visualize a specific correction, the link in the period column has to be clicked (please refer to chapter 8.2.5.5. *Correct a previous VAT return* for further details).

One Stop Shop - VAT on goods and services

VATMOSS

FR DE EN

Add a scheme Import scheme (Intermediary) EU scheme

Home Registration Data Represented taxable persons VAT returns Notifications 8

Import scheme (Intermediary) > VAT returns > VAT return LU/IM4420001405/M07.2021

VAT return LU/IM4420001405/M07.2021

Status: Accepted Saved on: 16/05/2022 16:00:53 By: NETP EU 01 NETP\_EU\_01 - ARHS Group S.A.

Payment: No payment received

VAT return Transmission to MSCON Statement of transactions Notifications Corrections 2

List of VAT returns making corrections to the current VAT return

3

Period	VAT reference number	Version	Status	Corrective VAT amount
M08-2021	LU/IM4420001405/M08.2021	2022-05-16T14:01:56.538	Accepted	633,00 €

Show 50 entries Page 1 -1 -> -> -> Showing 1 to 1 of 1

Figure 116 : VAT return corrections list

## 9. NOTIFICATIONS

A manual notification is the way used by VATMOSS or the AED in order to communicate with the LU NETP and inform him of 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 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 page is then displayed:

The screenshot shows the VATMOSS interface. The top navigation bar includes 'Home', 'Registration Data', 'VAT returns', 'Notifications' (with a red dot and the number 9), and 'Mandates'. The 'Notifications' tab is selected. Below the navigation bar, there is a 'Filter' button (1) and a table of notifications. The table has three columns: 'Date' (2), 'Notification type' (3), and 'Free subject of the notification'. The table contains 9 entries. The first 4 entries are persistent notifications, indicated by a yellow background and a warning icon. The first entry is 'Update registration (accepted)' dated 01/06/2023 18:40:53. The last entry is 'Application for registration (submitted)' dated 27/07/2019 15:02:32. At the bottom of the table, there is a 'Show 10 entries' button (4) and a pagination control showing 'Page 1 of 9' (5).

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)	

Figure 117: 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 when that action has not yet been performed.


From this page several actions are possible:

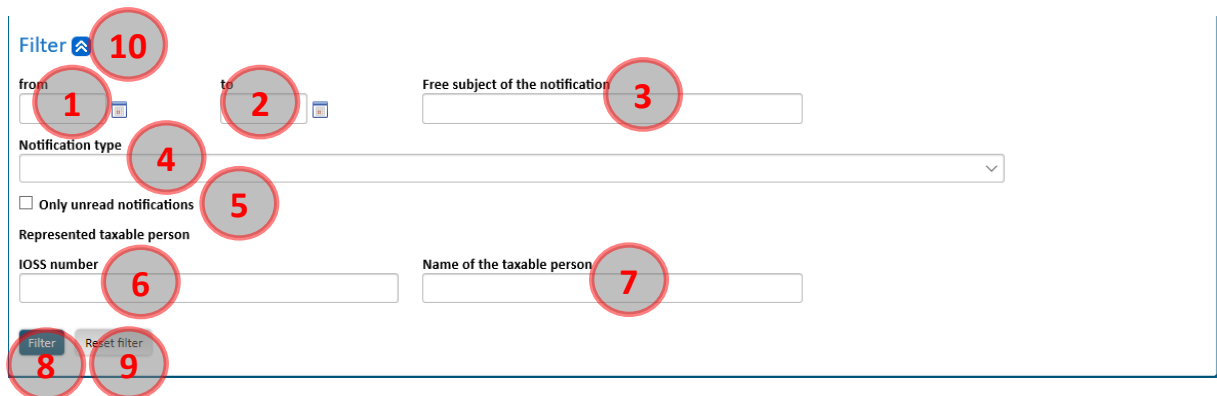
- ① Filter the list of the notifications (see the section “9.1 - Filter the notifications”);
- ② Change the sorting order of the table. By default, the notifications are sorted according to their issuing date, newest first.

By clicking 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 the corresponding line in the table (see the section “9.2 - 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.

## 9.1. FILTER THE NOTIFICATIONS

To filter the list of notifications, the user just has to click 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:

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

Figure 118: 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 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 on;
- If only the field “to” is specified, the notifications must have been sent until this date;
- If no fields are specified, no restrictions will be applied to the date on which the listed notifications have been sent.

③ The field “**Free subject of the notification**” allows 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 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 cancelled 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 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 all the criteria will be listed.

The user can also:

⑨ Reset the filter to its default value by clicking the button **“Reset”**.

⑩ Hide the detail of the filter by clicking the button . This action does not have any impact on the filter being applied.

## 9.2. DISPLAY A NOTIFICATION

After clicking a notification, the following page describes the information about the notification:



Figure 119: Details of a notification

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

## 10. MANDATES (ONLY FOR EU AND NON-EU SCHEMES)

Through VATMOSS, a user of an 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 an 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 an 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 the parties, the LU NETP or his agent. As during the establishment, both parties will be notified of the revocation, and from this moment on, 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 120: Mandates homepage - no active mandate and Figure 121: Mandates homepage - active mandate. The first part of the page 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.

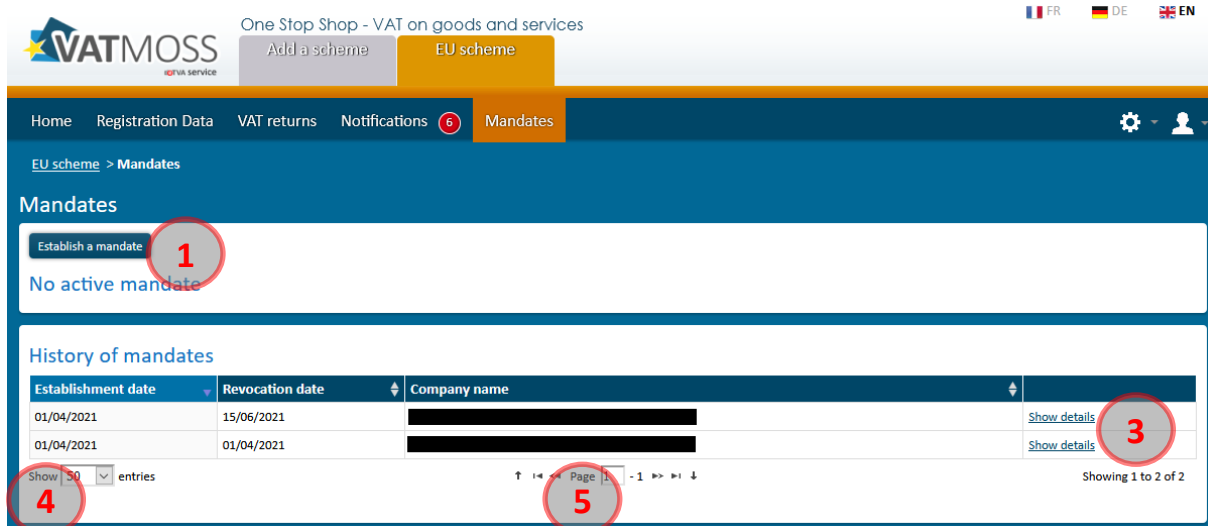


Figure 120: Mandates homepage - no active mandate

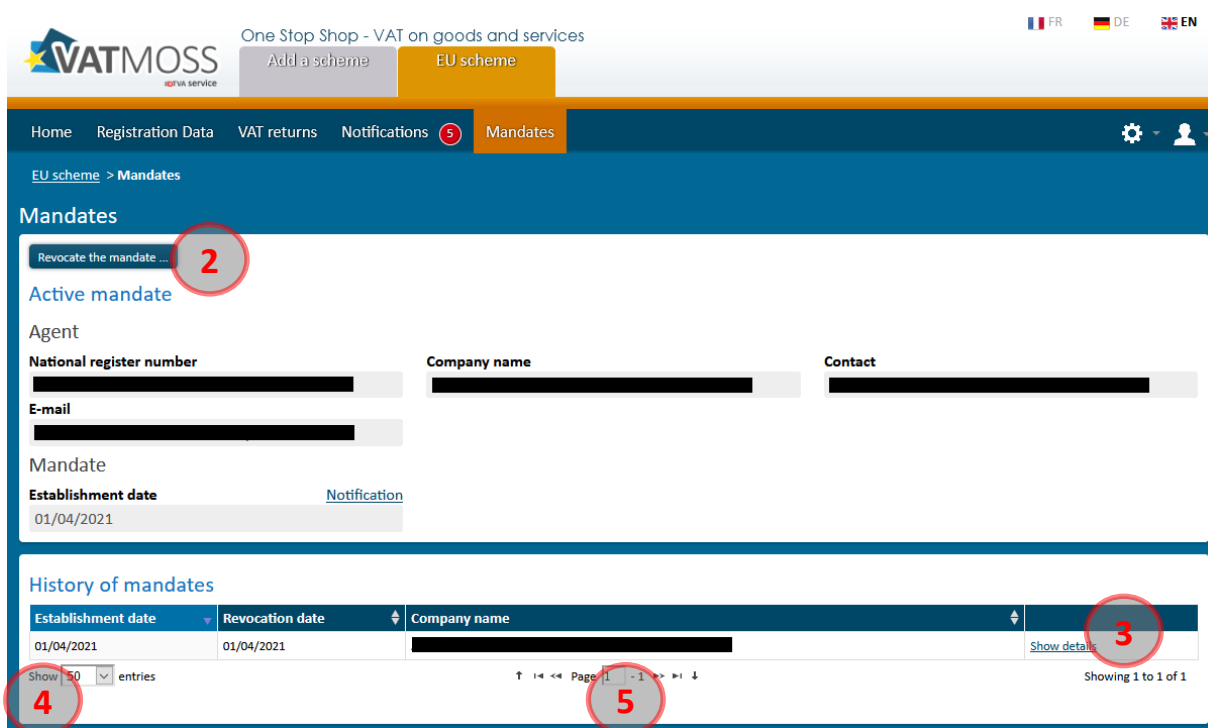


Figure 121: Mandates homepage - active mandate

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

- ① Establish a mandate through the button **“Establish a mandate”** (see the section “10.1 - Establish a mandate”)
- ② Revoke the active mandate through the button **“Revoke the mandate”** (see the section “10.2 - Revoke the mandate”)
- ③ Consult the information linked to a revoked mandate through the link **“Show details”** (see the section “10.3 - 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.

### 10.1. ESTABLISH A MANDATE

After clicking the button “**Establish a mandate**” of the Figure 120: 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 and a 'VATMOSS' logo at the top left.

Figure 122: Agent established in Luxembourg

In the case where the mandate concerns an agent who 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 Confirmation of the national register number, are filled in. By clicking 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 field 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 the button **“Validate”** to create the mandate;
- ⑨ The user can cancel their action by clicking the button **“Cancel”**.

## 10.2. REVOKE THE MANDATE

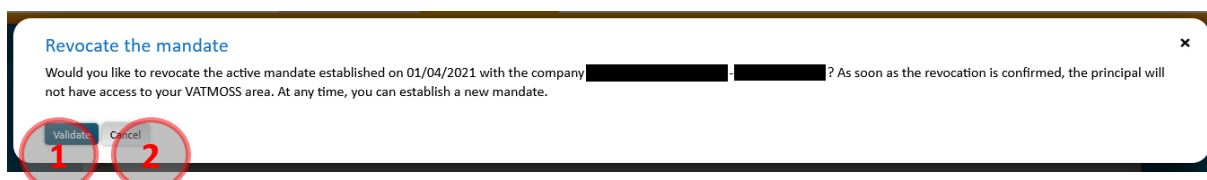


Figure 123: Revoke the mandate

When the user clicks the button “Revoke the mandate” from the Figure 121: Mandates homepage - active mandate, a pop-up is displayed requesting confirmation.

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

## 10.3. SHOW THE DETAILS OF A MANDATE

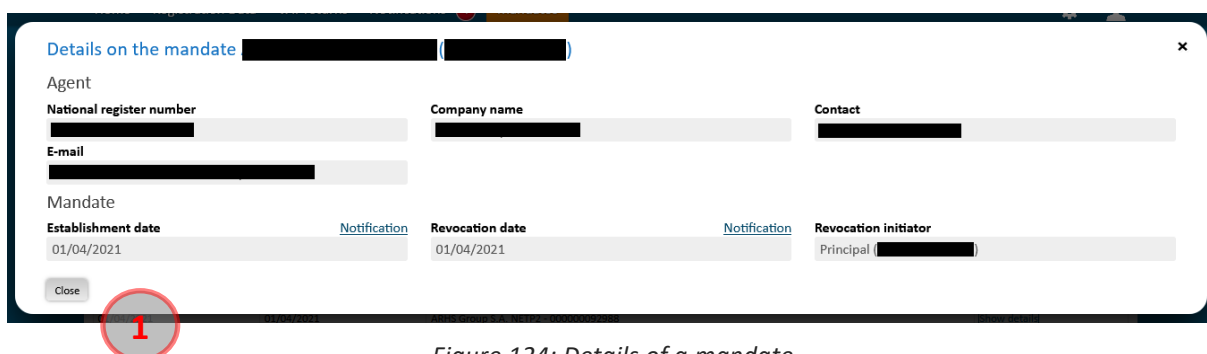


Figure 124: Details of a mandate

After clicking the link **“Show details”** from Figure 120: Mandates homepage - no active mandate and Figure 121: Mandates homepage - active mandate, a pop-up with the information linked to the agent and the mandate is being displayed.

The first section (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**.

## 11. AGENT

Once a mandate has been established between an 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 125: 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 header 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 selected. The main navigation bar includes 'Home', 'Registration Data', 'VAT returns', and 'Notifications' (with a red circle containing the number 3). The 'Registration Data' section is active, showing a message: 'Registration request - Submitted on 01/04/2021, Accepted on 01/04/2021'. Below this, there is a blue box with an information icon and text: '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.' A link 'View requests history' is also present. The main content area is titled 'Change of Member State of identification' and contains two input fields: 'Issuing country' and 'Individual VAT identification number'. Below this, there is a section titled 'Identification' with a sub-section 'Company details'. This section includes several input fields: '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', 'Floor', and 'Office').

Figure 125: 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. The agent only keeps access to information about the mandate itself.

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

## 11.1. MENU

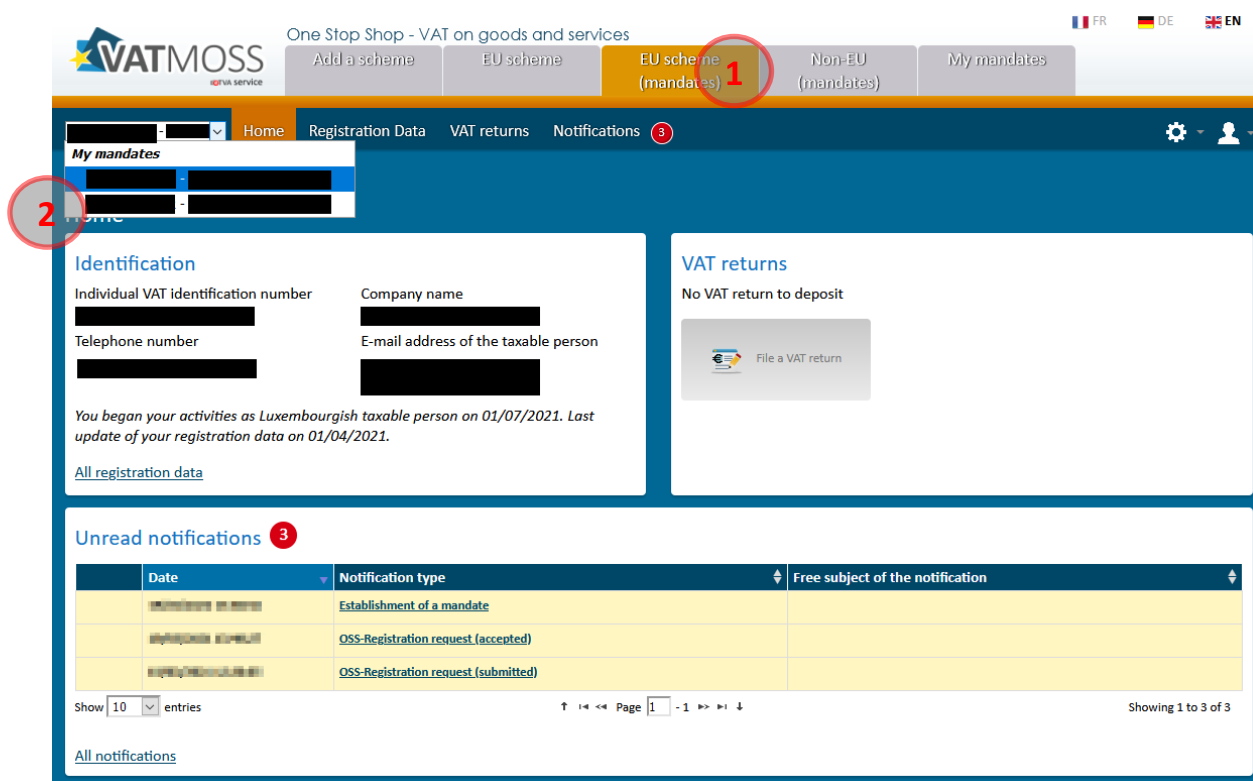


Figure 126: Menu bar of an agent

The menu bar of an agent is composed 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 page, under ①, the tab of a scheme different from 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.

## 11.2. WORKSPACE « MY MANDATES »

In 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”:

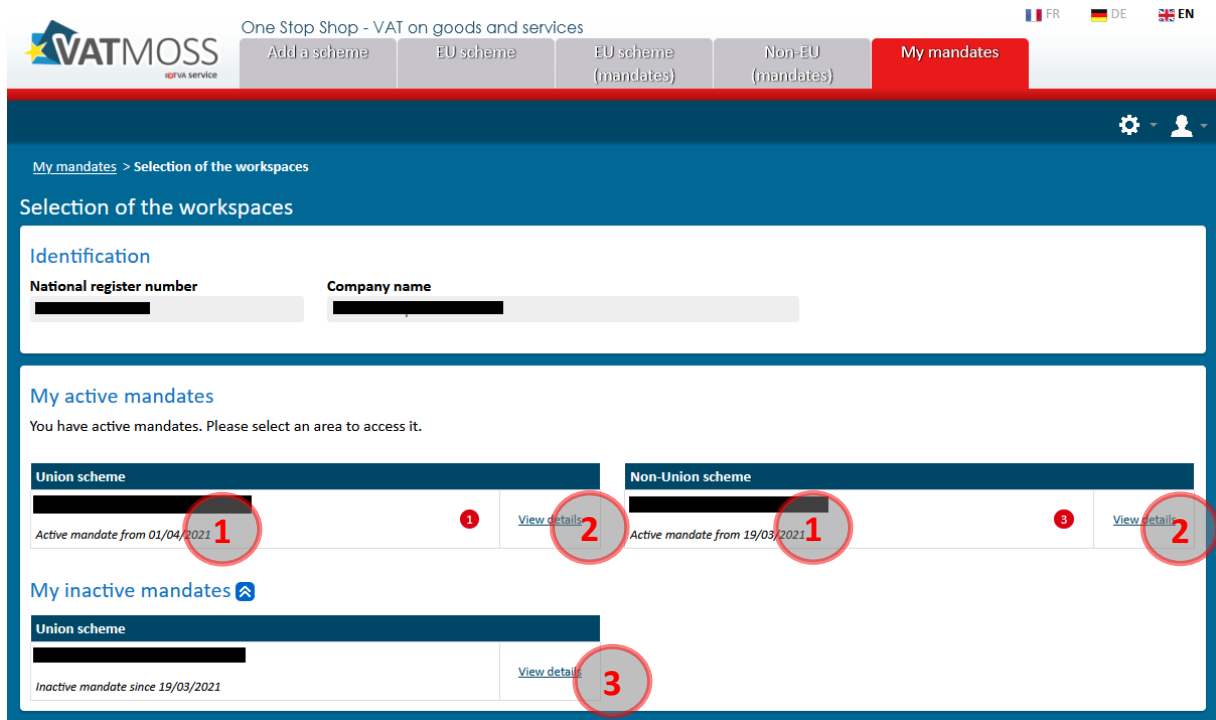


Figure 127: “My mandates” workspace

The homepage includes three parts:

1. The registration data of the agent, namely the National register number and the company name. This data is synchronized with eRecette and therefore cannot be modified by the agent;
2. The active mandates that can be consulted, modified and revoked. Clicking 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 page, 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 the name of the principal redirects the agent to the VATMOSS workspace of the principal;
- ② For an active mandate, clicking the button “**View details**” displays the information linked to the active mandate (see the section “11.2.1 - Details of an active mandate”);
- ③ For an inactive mandate, clicking the button “**View details**” displays the information linked to the inactive mandate (see the section “11.2.2 - Details of an inactive mandate”).

### 11.2.1. Details of an active mandate

The screenshot displays the 'Details on the mandate' page in the VATMOSS system. At the top, there's a navigation bar with the VATMOSS logo and links for 'Add a scheme', 'EU scheme', 'EU scheme (mandates)', 'Non-EU (mandates)', and 'My mandates'. The 'My mandates' tab is active. Below the navigation bar, the page title is 'My mandates > Details on the mandate'. The main content area is divided into three sections: 'Principal', 'Agent', and 'Mandate'. The 'Principal' section contains fields for 'VAT identification number', 'Company name', and 'Scheme' (set to 'Union'). The 'Agent' section contains fields for 'National register number', 'Company name', 'Contact', and 'E-mail'. The 'Mandate' section contains 'Status' (set to 'Active') and 'Establishment date' (set to '01/04/2021') with a PDF icon. Two buttons, 'Revoke the mandate...' and 'Modify...', are located at the top left of the main content area, circled and numbered 1 and 2 respectively.

Figure 128: 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 page, the user can

- ① Revoke the mandate by clicking the button **“Revoke the mandate”** (see the section “11.2.1.1 - Revoke a mandate”);
- ② Modify some information using the button **“Modify”** (see the section “11.2.1.2 - Modify his information”).

### 11.2.1.1. Revoke a mandate

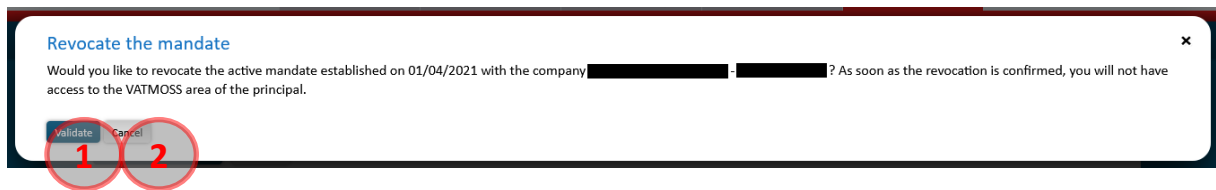


Figure 129: Revoke a mandate

By clicking the button “**Revoke the mandate**” of Figure 128: 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.

### 11.2.1.2. Modify his information

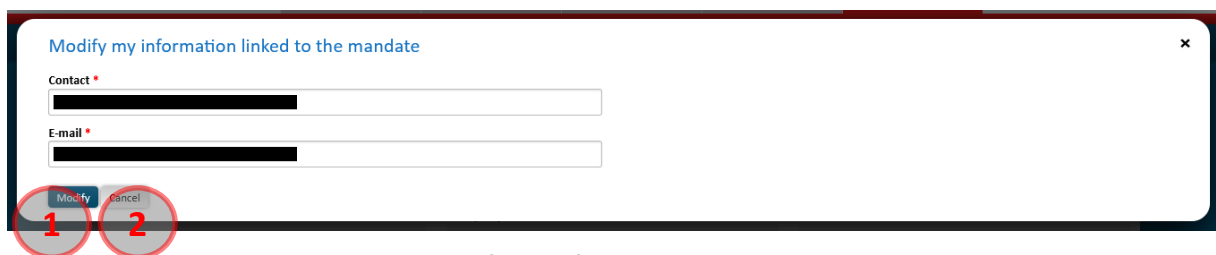


Figure 130: Modify my information linked to the mandate

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 the button “**Modify**” ① or **cancel** them ②.

## 11.2.2. 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	<a href="#">PDF</a>
	Revocation date	
	19/03/2021	<a href="#">PDF</a>
	Revocation initiator	[Redacted]

Figure 131: 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**

## 11.3. VAT RETURNS

Once a mandate is established, the agent can submit or modify VAT returns on behalf of the NETP. Please read the section "8 - VAT RETURNS" for further details.

For VAT returns concerning services for periods prior to July 2021 (EU and non-EU schemes), refer to chapter 8.1. VAT returns (MOSS Legislation).



For VAT returns concerning services and goods for periods starting July 2021 (EU, non-EU and Import schemes), refer to chapter 8.2. VAT returns (OSS Legislation).

VAT returns submitted by a user of an agent display 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 submitted past VAT returns. However, the future agents will not see this information. The application will show them the NETP details instead of the past agent details.

## 12. USER'S PREFERENCES

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

The screenshot shows the 'My preferences' page in the VATMOSS portal. The page has a blue header with the VATMOSS logo and navigation links. The main content area is white and contains the following elements:

- Default language:** A dropdown menu currently set to 'English'. A red circle with the number '1' is next to it.
- Email address:** A text input field containing 'm1ss.netp\_eu\_01@testmail.arhs-developments.com'. A red circle with the number '2' is next to it.
- Notification checkbox:** A checkbox labeled 'Send me an email for each notification.' with a red circle with the number '3' next to it.
- Save button:** A button labeled 'Save' with a red circle with the number '4' next to it.
- Cancel button:** A button labeled 'Cancel' with a red circle with the number '5' next to it.

Figure 132: User's preferences

From this page, 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 values will then be restored.



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