



VALUE ADDED TAX – VATMOSS – REQUEST TO OBTAIN A NATIONAL REGISTRATION NUMBER

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Important note:

This request enables taxable persons to obtain a Luxembourgish national registration number (and, if applicable, the individual Luxembourg VAT identification number required for registration under the OSS EU scheme). For those who don't have such a number, this is a compulsory preliminary step towards meeting the precondition required for having access to the VATMOSS portal in order to register in Luxembourg and to declare and pay in Luxembourg the VAT due for all eligible cross-border sales (services and goods) in the EU (for goods Northern-Ireland is considered as part of the EU).



The allocation of a national registration number can be requested by taxable persons (suppliers/presumed suppliers - electronic interfaces) that are not established in the EU (for Northern Ireland-specific circumstances, see footnote 1), who have neither a fixed establishment in the EU (for Northern Ireland-specific circumstances, see footnote 1) nor are otherwise registered (or required to be registered) for VAT in Luxembourg as non-established taxable persons.

The present form, completed and signed, has to be sent, together with the required documents, by email to the following address Lux.SCAT@en.etat.lu. Once the request has been processed and accepted, an email will be sent to the email address provided in the form along with the national registration number (and, if applicable, the individual Luxembourg VAT identification number required for registration under the OSS EU scheme). This national registration number enables the taxable persons to obtain the electronic certificate (Luxtrust card) and to request eVAT access in order to connect to the VATMOSS portal.

If you have any question regarding the completion of this request, please contact the competent office S.C.A.T., 14, avenue de la Gare, B.P. 31, L-2010 Luxembourg by phone: + 352 247 80726 or by email: Lux.SCAT@en.etat.lu.

1. Details Natural or Legal Person

Fields marked with an * are mandatory
Fields marked with an ** are mandatory, if applicable

Natural person Legal person

Natural person

Name*:

First name(s)*:

Place of birth*:

Date of birth*:

Email*:

Required documents

- Copy of the identity card/passport

Legal person

Company/trading name*:

Date of incorporation*:

Email*:

Required documents

- Copy of the constitutional documents/Copy of the business manager's/managing director's identity card

2. Details address for both Natural or Legal Person

Fields marked with an * are mandatory
Fields marked with an ** are mandatory, if applicable

Street**:

Number**:



Floor**:	<input type="text"/>
Suite**:	<input type="text"/>
P.O. box**:	<input type="text"/>
District**:	<input type="text"/>
Postal code*:	<input type="text"/>
City*:	<input type="text"/>
Country*:	<input type="text"/>

3. Signature

Fields marked with an * are mandatory
Fields marked with an ** are mandatory, if applicable

I (Natural or legal Person) hereby certify that:

- I do not have a Luxembourgish national registration number*,
- I am not domiciled/established in the EU*,
(For services, Northern-Ireland is considered a third country: see footnote 1)
- I have no fixed establishment in the EU*
(Luxembourg branches of foreign companies are considered as permanent establishments in Luxembourg unlike subsidiaries which are not considered as permanent establishment); (For services, Northern-Ireland is considered a third country: see footnote 1),
- I am not registered (or otherwise required to be registered) for VAT in Luxembourg as non-established taxable persons*,
- I am not an electronic interface within the meaning of Article 14a(2) of the VAT Directive**
(Article 14a(2) reads as follows: Where a taxable person facilitates, through the use of an electronic interface such as a marketplace, platform, portal or similar means, the supply of goods within the Community by a taxable person not established within the Community to a non-taxable person, the taxable person who facilitates the supply shall be deemed to have received and supplied those goods himself).

Important: Once the request has been processed and accepted, you must immediately inform the competent office S.C.A.T., by email at the aforementioned address Lux.SCAT@en.etat.lu of any changes to the information you have provided in this application and by reference to the information that is not correct anymore.

Done in*:

On*:

Signature*:

4. General data protection regulation

Insofar personal data concerning natural persons are transmitted, these are processed by the Registration Duties, Estates and VAT Authority as controller, in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27th, 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (GDPR). For further information, please consult the reference to the provisions of the GDPR on the website of the Registration Duties, Estates and VAT Authority.

Footnote (1): In accordance with the Protocol on Ireland/Northern Ireland, which forms an integral part of the agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union, the VAT legislation of the Union will apply for goods to and from Northern Ireland. For services, Northern-Ireland is considered a third country. Taxpayers that are established in Northern-Ireland can apply for a Luxembourgish national registration number only for the purposes of enrolment in the VATMOSS non-EU scheme.