



## Request for the access to the eTVA system (eTVA Online Account Statement - VAT Refund - VAT MOSS)



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### 1. Input

#### The signatory(ies)

##### 1. Identification numbers of the applicant

National id number:

(1)

*Taxpayer resident in Luxembourg: specify (1), (2) and (3)*

RCS number:

(2)

Does not exist

*Taxpayer resident in the EC (not LU): specify (4) with the intra-community VAT -Number. If subject to the Luxembourgish VAT, then specify (1) and (3)*

VAT identification number: LU

(3)

Does not exist

*Taxpayer resident outside of the EC: specify (4)*

Non-LU reference number:

(4)

##### 2. Trade name / Corporate name / Surname and first names:

##### 3. Residence / Headquarters

Country and postcode:

City:

Street:

No:

Phone:

##### 4. Person(s) acting for the legal entity *(signing person(s))*

Surname:

Prénom:

Capacity:

Phone:

E-mail:

##### 5. Request

New access

Replacement of the account manager

##### 6. Account manager of the company's internal eTVA users

Surname:

First Name:

E-mail:

Phone:

"SSN" serial number of the account manager's professional Luxtrust certificate *(20 digits)*:

"OU" identifier as specified in the Luxtrust certificate :

**(use the "Test & Print" function in the "My certificate" menu on the [www.luxtrust.lu](http://www.luxtrust.lu) website in order to find the MANDATORY "SSN" serial number and the "OU" identifier)**

### Request an access to the eTVA system

The request will only be considered if it is completely filled out and accompanied by the specific terms, signed by the person(s) acting for the legal entity. The request has to be sent by mail to the address specified at the top of the form.



## 2. Special terms and conditions for the eTVA system

The "Administration de l'Enregistrement, des Domaines et de la TVA" (AED) in collaboration with the "Centre des technologies de l'information de l'Etat" (CTIE) provides taxable persons access to an electronic system called "eTVA system".

By using the eTVA system, the user declares to accept the special terms and conditions as well as any update or change which may be made to the system by the AED at any time. The use of the eTVA system may be subject to directives, decisions or additional conditions. These directives, decisions and additional conditions are deemed to form part of the special terms and conditions. Failure to comply with the special terms and conditions will result in the immediate withdrawal of the authorization to use the eTVA system.

The AED reserves the right to delete, change or add any functionality or to set limits to the various functionalities, whether of a particular or general nature.

At each connection to the eTVA system, the authentication of the declarant is validated through the use of a professional smartcard or signing stick issued by LuxTrust S.A. which contains a (professional) certificate that confirms the declarant's identity to the eTVA system.

Each declarant, including the account manager, is required to take the necessary precautions to protect the PIN code and any other sensitive data in relation with the certificate and to immediately inform the issuer of the certificate if sensitive data has been disclosed, or if a fraud was committed with the help of this data.

The declarant shall remain solely liable for every access and use of the eTVA system with his certificate and for any other access with the certificate due to his negligence.

If a declaration has been submitted in the name and on behalf of a taxable person other than the holder of the certificate which was used to file the declaration, the AED will assume the existence of a valid mandate between the declarant and the taxable person except in the event of a VAT Refund application where an electronic mandate is required. The AED determines the form of electronic mandates.

The declarant is fully liable for direct or indirect damage resulting from fraudulent access to or illicit, wrongful or abusive use of the eTVA system as well as from such attempts, namely following a failure to comply with the safety instructions and resulting from the acts of third parties.

Within the framework of the electronic transmission of VAT returns and summary statements via a computer, the use of elements to authenticate the declarant is deemed equivalent to the declarant's signature and certifies that the declarant is at the origin of the transmission of the files. This provision may be subject to future changes regarding the authentication of the declarant, in accordance with the Luxembourg legislation on electronic signatures.

The AED and the CTIE cannot be held responsible for any malfunction of the eTVA system which has been caused by either a malfunction of the internet network, or, in general, by any cause which cannot be attributed to the AED nor to the CTIE.

Electronic files, which are returned and made available to the user, can only be downloaded from the internet at their own risk. The AED and the CTIE can under no circumstance be held responsible for incomplete or non-receipt of these files.

The AED and the CTIE cannot be held responsible for any malfunction or unsuitability of the declarant's computer hardware, for the fraudulent use of the declarant's secret data, either by the declarant himself or by a third party, nor for any damage to the declarant's computer hardware or the data stored thereon during or after the connection to the eTVA system.

The declarant has to access the eTVA system via an internet communication channel. The declarant hereby declares to know and accept the nature, technical performance and risks of the internet.

The declarant hereby declares to take any necessary precaution to prevent the transmission of viruses, namely by using regularly updated antivirus software.

Legally binding are the "Special terms and conditions for the eTVA system" written in French language.



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](https://pfi.public.lu/) of the Registration Duties, Estates and VAT Authority. (<https://pfi.public.lu/>)

### 3. Signature

**By signing this document you confirm that the information entered on this form is true and accurate**

read and approved

Signed in\*:

On\*:

Surname\*:

First Name\*:

Signature(s) of the person(s) acting for the legal entity

*Reserved to the administration (AED)*

Organizational Unit:  RCS

TVA

Other:

Seal