

Grand-Duché de Luxembourg
ADMINISTRATION DE L'ENREGISTREMENT, DES DOMAINES ET DE LA TVA

Explanatory note concerning the Value Added Tax (VAT) Refund Application
FOR TAXPAYERS ESTABLISHED OUTSIDE OF THE EUROPEAN UNION

(Article 55ter of the amended VAT law dated February 12th, 1979 and the Grand-Duke's regulation dated December 1st, 2009, determining the implementing conditions in respect of value added tax refund applications submitted by taxpayers established outside of the European Union)

- 1) The VAT refund application must be sent or submitted to the following address:

Administration de l'Enregistrement, des Domaines et de la TVA
Bureau d'imposition 11
B.P. 31
L-2010 Luxembourg

- 2) 2) The application is to be completed using a form that can be ordered or downloaded
- a) from the Luxembourg tax administration indicated under 1);
 - b) from the Luxembourg tax administration's website <http://www.pfi.public.lu/> indicated under 1).
- The form must be completed in French, German or English in block capitals.
- 3) The deadline for submitting a refund application is June 30th of the calendar year following the refund period.
- 4) The application must contain the Luxembourg identification number, if known by the applicant.
- 5) The application must relate to purchases of goods and services invoiced during a full calendar year or imports made during a full calendar year.
- 6) The applicant must indicate in point 9 under section a) of the form the type of activities for which he acquired the goods and services referred to in the VAT refund application (e.g. international transport of goods from to on).
- 7) The applicant must submit to the Administration de l'Enregistrement, des Domaines et de la TVA a certificate issued by the competent authority of the country in which he is established and stating that he is registered on the list of persons subject to value added tax or to an equivalent tax or, failing this, that he independently and regularly conducts operations in that country of a general economic activity.
- 8) The application must be submitted with the **original** invoices or import documents displaying the VAT amounts borne by the applicant.

To be accepted for a VAT refund, invoices must comply with the stipulations of article 63 of the amended VAT law dated February 12th, 1979, on the information that must be contained in invoices in relation to value added tax.

They must contain, in particular:

- a) the date on which they were issued;
- b) the names and addresses of the goods supplier or service provider and their **customer**;
- c) the date on which the goods were delivered or the service provided or, if applicable, the period covered by the invoiced operation;
- d) the quantity and usual name of the goods delivered or the nature and scope of services provided, specifying items needed to determine the applicable rate;
- e) - the net amount and other items of the tax base;
- the net amount and other items of the tax base relating to each rate, when the invoiced operations are subject to different rates;
- f) - the rate and amount of tax due;
- g) - the rates and the amount of tax due per rate, when the invoiced operations are subject to different rates.

When the total amount of an invoice does not exceed one hundred euro (EUR 100), it must contain at least the following information:

- a) the name and address of the goods supplier or service provider;
 - b) the quantity and usual name of the goods delivered or the nature and scope of services provided;
 - c) the amount inclusive tax;
 - d) the rate of tax.
- 9) Several invoices or import documents may be grouped together in a single application.
- The application must relate to a full calendar year and concern a total VAT amount of at least two hundred and fifty euro (EUR 250).
- 10) The exempted transport services referred to in the form under section 9b) are those referenced in article 43, paragraph 1 subparagraphs n), o) and q) of the amended VAT law dated February 12th, 1979, namely:
- n) the supply of services, including transport and ancillary transactions, but excluding those stipulated in article 44¹⁾, where these are directly connected with the export of goods placed under one of the customs procedures provided for by the community rules in force;
 - o) the supply of services, including transport and ancillary transactions, but excluding those stipulated in article 44¹⁾, relating to the import of goods placed under one of the customs procedures provided for by the community rules in force, and up to the first place of destination of such goods, insofar as the taxable amount is to include in the tax base pursuant to the provisions stipulated in article 34, paragraph 2 subparagraph c²⁾;
 - q) the transport of persons to or from a country other than the Grand Duchy of Luxembourg.
- 11) Any refund obtained improperly may result in the application of the tax penalties or criminal fines provided for by the amended VAT law dated February 12th, 1979.
- 12) The payment of the allocated refund is issued exclusively by bank order.

*) The services referred to in article 44 are granted an exemption without the right to deduct the input tax paid.

***) These are incidental expenses, such as commission, packing, transport and insurance costs incurred up to the first place of destination of the goods within the country.