



# Luxembourg

## VAT Standard rate

The standard rate in Luxembourg in 2023 is 16%.

## Threshold

The threshold for all EU countries is standard – €10,000.

## Pieces of evidence

To determine Luxembourg as the buyer's location, it is necessary to set two of the following criteria, such as Luxembourg:

- Customer's address;
- The address to which the invoice is issued;
- Phone code +352;
- IP address;
- The location of the customer's fixed landline through which the service is supplied to him;
- Something else.

## E-services list

The legislation of the European Union means by the term digital product any product that is stored, delivered, and used in electronic format. These are goods or services that the client can receive by e-mail, download from the Internet or use directly on the website. These products include:

- Electronic books, images, movies, and videos, whether buying a copy from Shopify or using a service. Such products are increasingly referred to as "Audio, visual or audiovisual products";
- Downloadable and streaming music, whether buying an MP3 or using music services;
- Cloud-based software and as-a-Service products (SaaS, PaaS, IaaS);
- Websites, site hosting services, and Internet service providers;
- Online ads and affiliate marketing.

## Registration procedure

Taxable persons who choose Luxembourg as their Member State of identification must complete a registration request via the Luxembourg Mini-One-Stop Shop portal.

To register please provide the following information:

- The VAT number assigned by the Member State;
- The name of the company or its trade name;
- The full mailing address of the company;
- The country in which the seat of economic activity is located;
- The email address of the taxable person as well as any websites;
- The name of the contact person;
- The telephone number of the contact person;
- The IBAN or OBAN number as well as the BIC code of the company's bank account;
- The start date of application of the scheme;
- The date of the plan enrollment request;
- The nature of the services provided (telecommunications, broadcasting, and television services or electronic services) as well as a description of these services.

Companies registering under the EU regime must additionally provide:

- The VAT identification numbers or, failing that, the tax registration numbers of the various permanent establishments located outside the Member State of identification, whether or not these establishments provide telecommunications, broadcasting, and radio services. television or electronic services;
- The addresses and business names of these permanent establishments;
- VAT identification numbers are assigned to a taxable person not established by the Member States in which the company is registered but not established (for example, if it is registered there for distance selling).

Companies subscribing to the non-EU regime must additionally provide:

- Their national tax number;
- An electronic declaration certifying that they have no physical presence in the territory of the EU.

## Keeping records

10 years.

## Filing VAT returns

A taxable person must submit a VAT declaration via VAT MOSS for each quarter within 20 days after the end of the declaration period, that is, no later than:

- April 20 for the 1st period (from January 1 to March 31);
- July 20 for the 2nd period (from April 1 to June 30);

October 20 for the 3rd period (from July 1 to September 30);  
January 20 for the 4th period (from October 1 to December 31).

A taxpayer cannot file a VAT declaration through the mini-single window service until the end of the declaration period.

### **VAT payment date**

The taxable person must pay VAT to the Member State of identification no later than the due date for filing the return. Payment is effective when the amount arrives in the bank account of the Member State of identification.



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