



# VAT SOLUTIONS

## FACT SHEET

### PERIODICITY AND DEADLINES FOR FILING OF VAT AND INTRASTAT DECLARATIONS IN LUXEMBOURG

VAT declarations			Thresholds	INTRASTAT declarations	
ESL for services <sup>(1)</sup>	ESL for goods <sup>(1)</sup>	VAT returns <sup>(2)</sup>		Incoming goods <sup>(8)</sup>	Outgoing goods <sup>(8)</sup>
(quarterly figures)		(annual figures) <sup>(3)</sup>		(annual figures) - Due date +/- 25 <sup>th</sup> M+1 <sup>(9)</sup>	
Quarterly or monthly declaration, as preferred by the taxable person (due date 14 <sup>th</sup> or 24 <sup>th</sup> M+1 <sup>(4)</sup> )	Quarterly declaration (due date 24 <sup>th</sup> M+1 <sup>(4)</sup> )	Annual declaration (due date 29 <sup>th</sup> February Y+1 <sup>(5)</sup> )	0,00 €	None	None
	Monthly declaration (due date 14 <sup>th</sup> or 24 <sup>th</sup> M+1 <sup>(4)</sup> )	Quarterly declaration (due date 14 <sup>th</sup> M+1 <sup>(6)</sup> ) + Annual declaration (due date 30 <sup>th</sup> April Y+1 <sup>(7)</sup> )	50 000,00 €		
			112 000,00 €		
			150 000,00 €		
	Monthly declaration (due date 14 <sup>th</sup> or 24 <sup>th</sup> M+1 <sup>(4)</sup> )	Monthly declaration (due date 14 <sup>th</sup> M+1 <sup>(6)</sup> ) + Annual declaration (due date 30 <sup>th</sup> April Y+1 <sup>(7)</sup> )	200 000,00 €	Monthly simplified	Monthly simplified
			375 000,00 €	Monthly detailed	Monthly detailed
620 000,00 €			Monthly detailed extended	Monthly detailed extended	
			4 000 000,00 €		
			8 000 000,00 €		
			∞		



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## Notes :

- (1) The filing of “nil” ESL of goods or services is not required for periods without transaction
- (2) The filing of “nil” VAT returns is required for periods without transaction
- (3) Amounts to take into consideration for the determination of the periodicity of VAT returns include the annual turnover, or the amount of intracommunity acquisition of goods and of services received from abroad for which the taxable person is liable for VAT, depending on whose amount is the most important (exception : if the taxable person supplies electronically supplied services)
- (4) 24<sup>th</sup> M+1 if electronic declaration is filed ; 14<sup>th</sup> M+1 if paper declaration is filed  
In practice, no penalty applies if the return is filed no later than +/-18<sup>th</sup> M+2 (14<sup>th</sup> M+2 if paper declaration is filed)
- (5) In practice, no penalty applies if the return is filed no later than 31<sup>st</sup> October Y+1
- (6) In practice, no penalty applies if the return is filed no later than 15<sup>th</sup> M+3
- (7) In practice, no penalty applies if the return is filed by no later than 31<sup>st</sup> December Y+1
- (8) The filing of “nil” Intrastat returns is required for periods without transaction, after the thresholds for filing of Intrastat declarations have been exceeded
- (9) Declaration is due no later than the 15<sup>th</sup> business day of the month

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