



# VAT SOLUTIONS

## FACT SHEET

### PERIODICITY AND DEADLINES FOR FILING OF VAT, INTRASTAT, OSS AND IOSS 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>	OSS returns <sup>(2)</sup>	IOSS 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 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> )	Quarterly declaration (due date the last day M+1)	Monthly declaration (due date the last day M+1)	0,00 €	None	None
	Monthly declaration (due date 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 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 detailed
					375 000,00 €	Monthly detailed	Monthly detailed extended
		620 000,00 €	Monthly detailed extended	Monthly detailed extended			
		4 000 000,00 €					
		8 000 000,00 €					
		∞					



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## Notes :

As from 1<sup>st</sup> January 2020, all VAT declarations and recapitulative statements shall be filed electronically. Paper version is no longer admitted.

- (1) The filing of “nil” ESL of goods or services is not required for periods without transaction
- (2) The filing of “nil” 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) In practice, no fine applies if the return is filed no later than +/-18<sup>th</sup> M+2. The exemption provided for the article 43.1.d of the Luxembourg VAT Law may however be denied where the supplier has not complied with the obligation to submit a recapitulative statement before the deadline of 24<sup>th</sup> M+1 or the recapitulative statement submitted by him does not set out the correct information concerning the concerned supplies, unless the supplier can duly justify his failure.
- (5) In practice, no fine applies if the return is filed no later than 31<sup>st</sup> October Y+1, but the first payment on account will probably be asked by the tax authority by the end of the first semester
- (6) In practice, no fine applies if the return is filed no later than 14<sup>th</sup> M+3
- (7) In practice, no fine 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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