



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement
et des domaines

FAIA

Fichier Audit Informatisé AED

Fichier Audit Informatisé AED



- Legal base
- Why a standard file
- Looking back in time
- Who is concerned by FAIA
- Advantages of FAIA
- Implementation of FAIA
- Structure of FAIA
- Other data
- Validation of the FAIA file
- Transmission of FAIA



Legal base: Article 70 paragraphe 3, 2^e LVAT

*«Lorsque les livres, documents et, généralement, toutes données, qui doivent être communiqués sur requête à l'administration, existent sous forme électronique, ils doivent être, sur demande de l'administration, communiqués, dans une forme lisible et directement intelligible, certifiée conforme à l'original, sur papier, **ou suivant toutes autres modalités techniques que l'administration détermine.**»*

« when the data of the bookkeeping and more generally every data that must be communicated to the administration exists under an electronic format, it must be provided upon request of the administration in a readable format. »



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement
et des domaines

Why a standard file?





- The FAIA file contains all the tax relevant information
- It is base on the OECD SAF-T file
- Compliant standard XML
- Enabling e-Audits
- Automated analysis



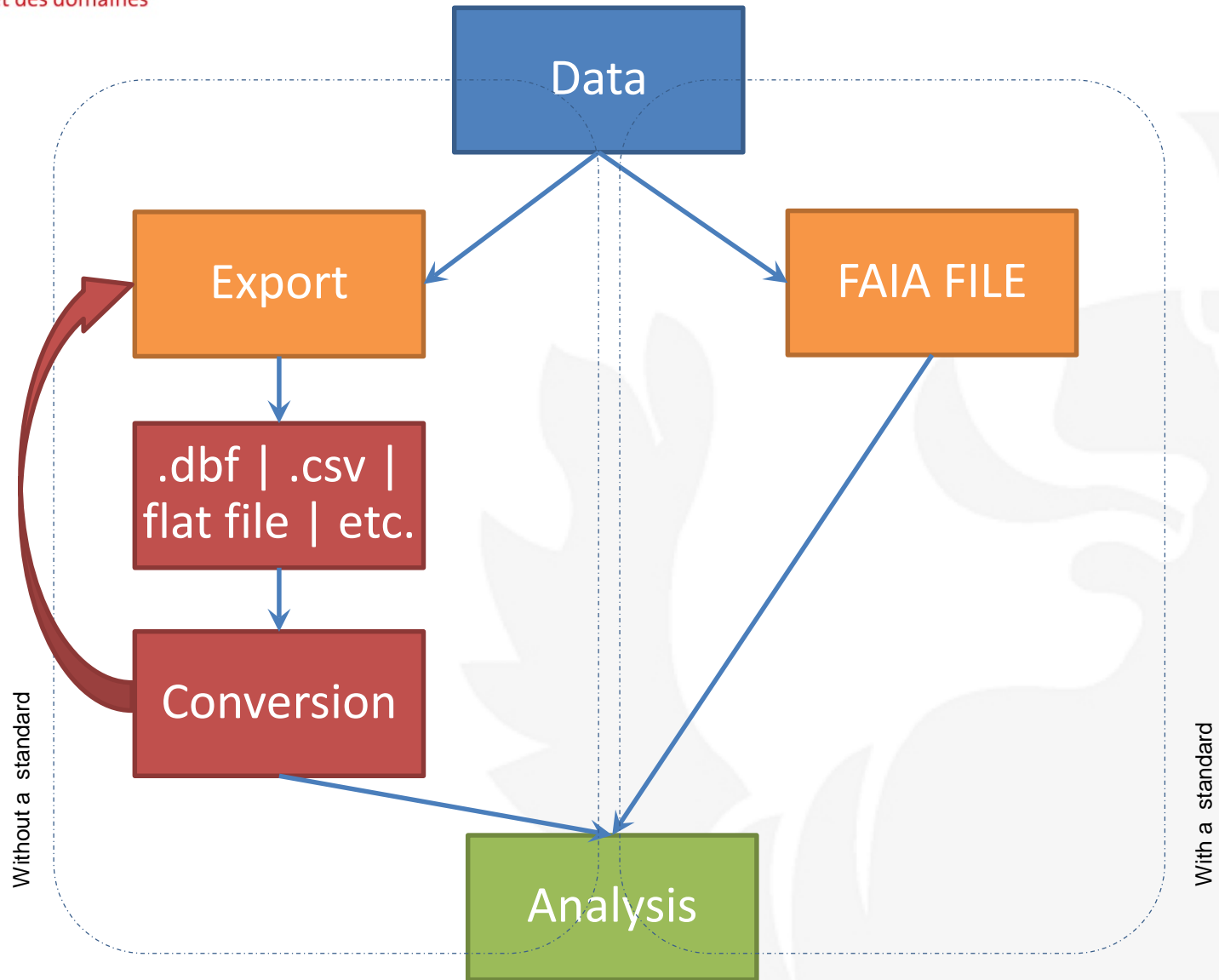
LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
*Administration de l'enregistrement
et des domaines*

Looking back in time





- .dbf | old format but easily readable in different audit tools
- Too many different bookkeeping applications
- Submission of unusable files
- Unreadable files
- Time consuming conversion needed
- Unreliable data
- Uncomplet data
- Etc.





Uncertain
results

Improvement
needed

Improvement
of the quality

Adopt a
standard

FAIA

Fichier Audit Informatisé AED



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement
et des domaines

Who is concerned by FAIA?





All registered VAT taxpayers of GDL

Are exempted:

- All VAT taxpayers who are not liable by PCN
- All VAT taxpayers who benefit from the simplified regime
- All VAT taxpayers where the turnover is below 112.000,00€
- All VAT taxpayers having a reasonable volume of booking transactions (+/- 500 transactions). Manual reviewing is faster and more efficient.



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement
et des domaines

Advantages of FAIA?





Advantages of FAIA for the business ?

- Reduction of costs
- Archiving of business related data more cost effective
- Changing of software package more cost effective
- Change of accountant more cost effective
- Less paper
- Limited time dedicated to tax administration



Advantages of FAIA for the admistration?

- Tax fairness
- Administration has access to all business related data
- Increase of quality and speed
- Reduction of costs



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement
et des domaines

Implementation of FAIA





Step 1

- Legal base changes
- 12/ 2008

Step 2

- Publication of the recommandation
- 11/ 2009

Step 3

- Madatory to submit a FAIA file upon request
- 1^{er} janvier 2011



Information

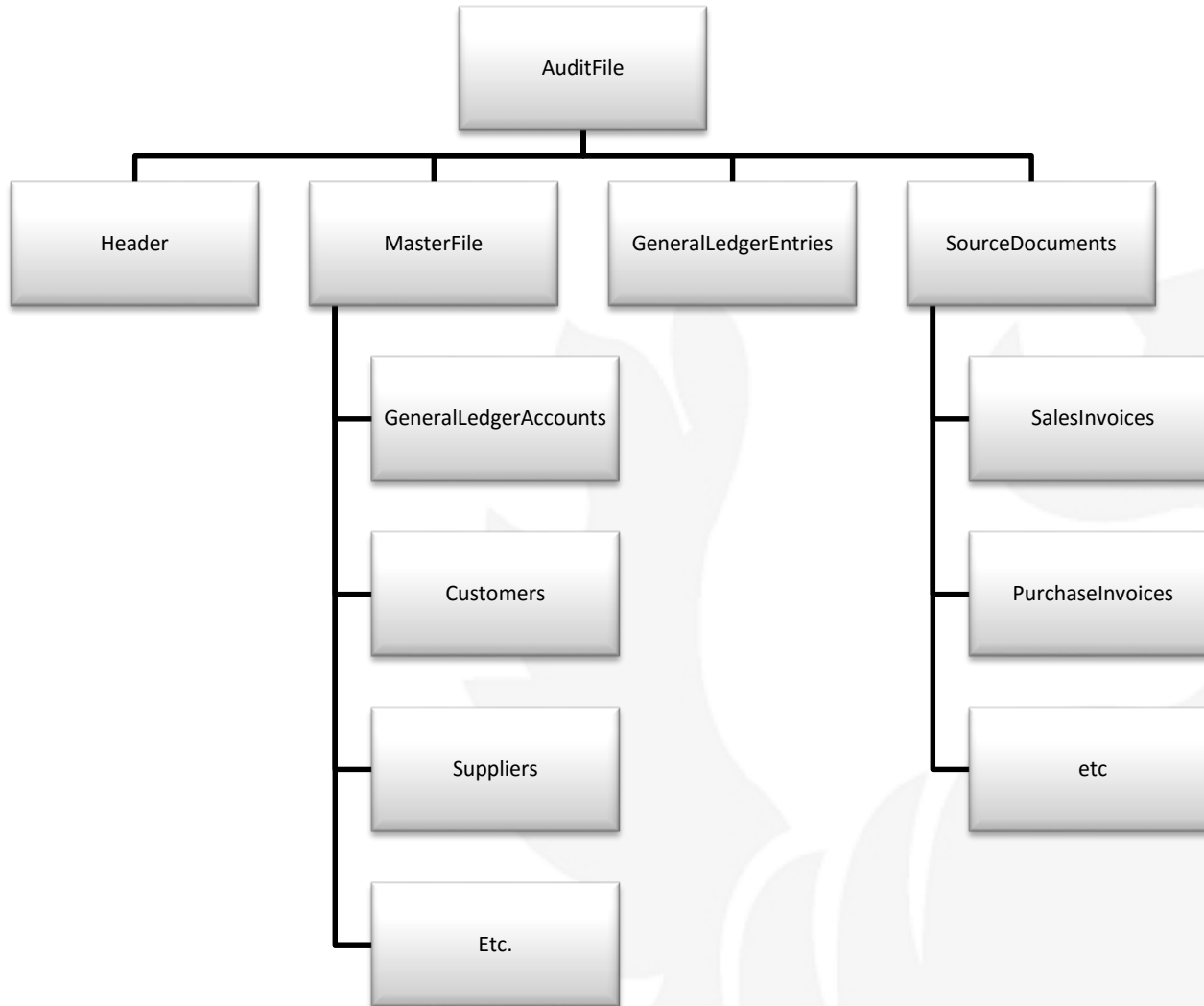
- Internet and paper communication
- Communication via meetings
- Targeted communication with professionals
- Accountants, consultants, tax specialist, IT
- Communication via different medias
 - Press, professional chambers, LSF, etc...
- Still continuous information via Internet
- www.aed.public.lu/FAIA



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement
et des domaines

Structure of FAIA







3 schemas available in Luxembourg

FAIA_ Full Schema: this one is mandatory for businesses using an Integrated software solution from the accountancy to the invoicing to the stocks to etc.

These companies have to provide one FAIA with all the elements that are required.

FAIA reduced version A: this one is supposed to be used by companies Using an accounting software and an invoicing software from one Software provider. But do not have an integrated system

FAIA reduced version B: this is for the one using only an accounting Software, all the other information is stored in different systems

We advise software producers to implement the full version of the schema

- Only the elements present in the system are exported; the other elements do not show up in the file.
- A mandatory field from the system must be exported into the FAIA file even if it's not present in the system.



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement
et des domaines

Other data

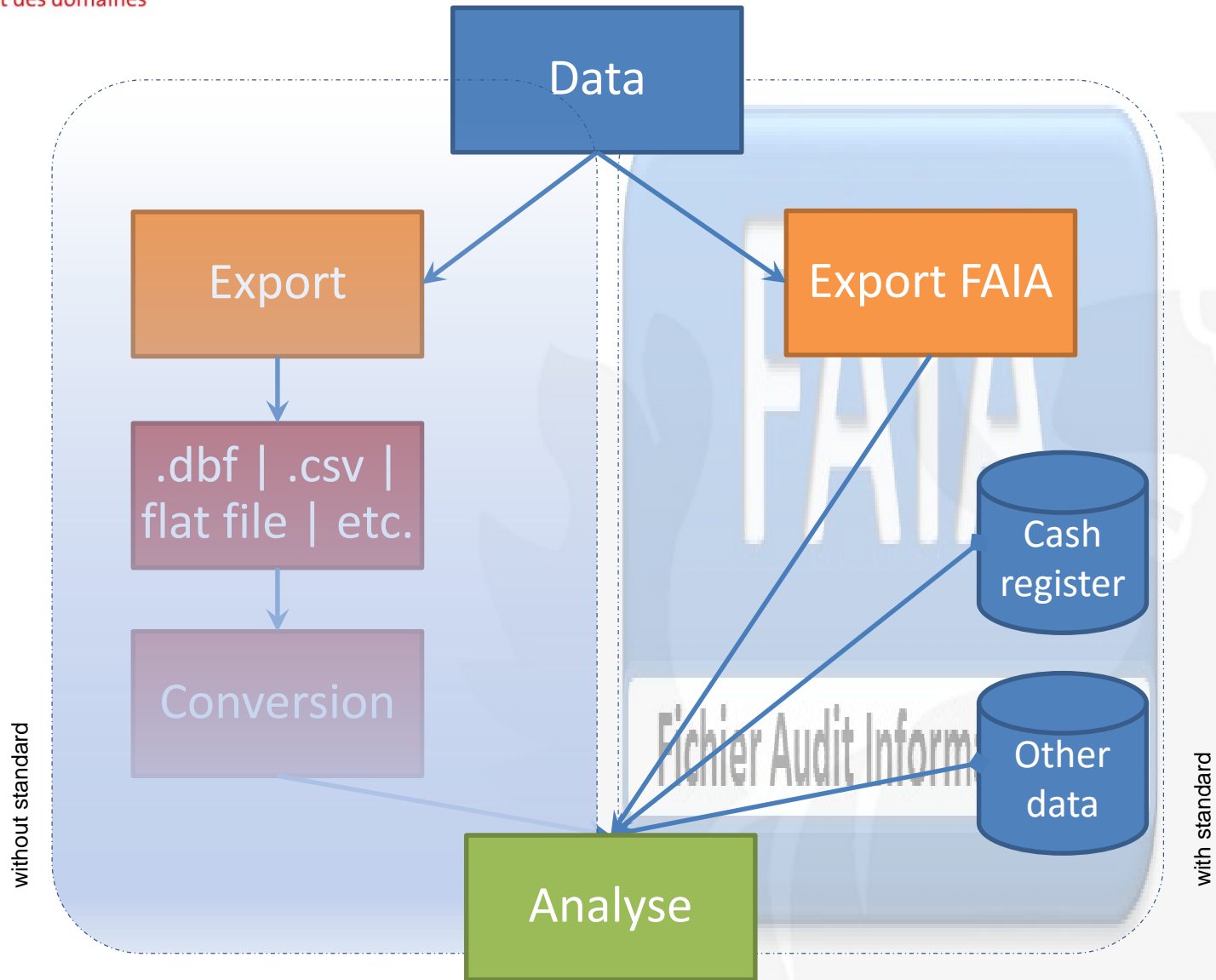




The data that is stored electronically and not included in the FAIA file, must be provided to the tax administration upon request in a readable format defined by the tax administration.

The export must be delimited and structured

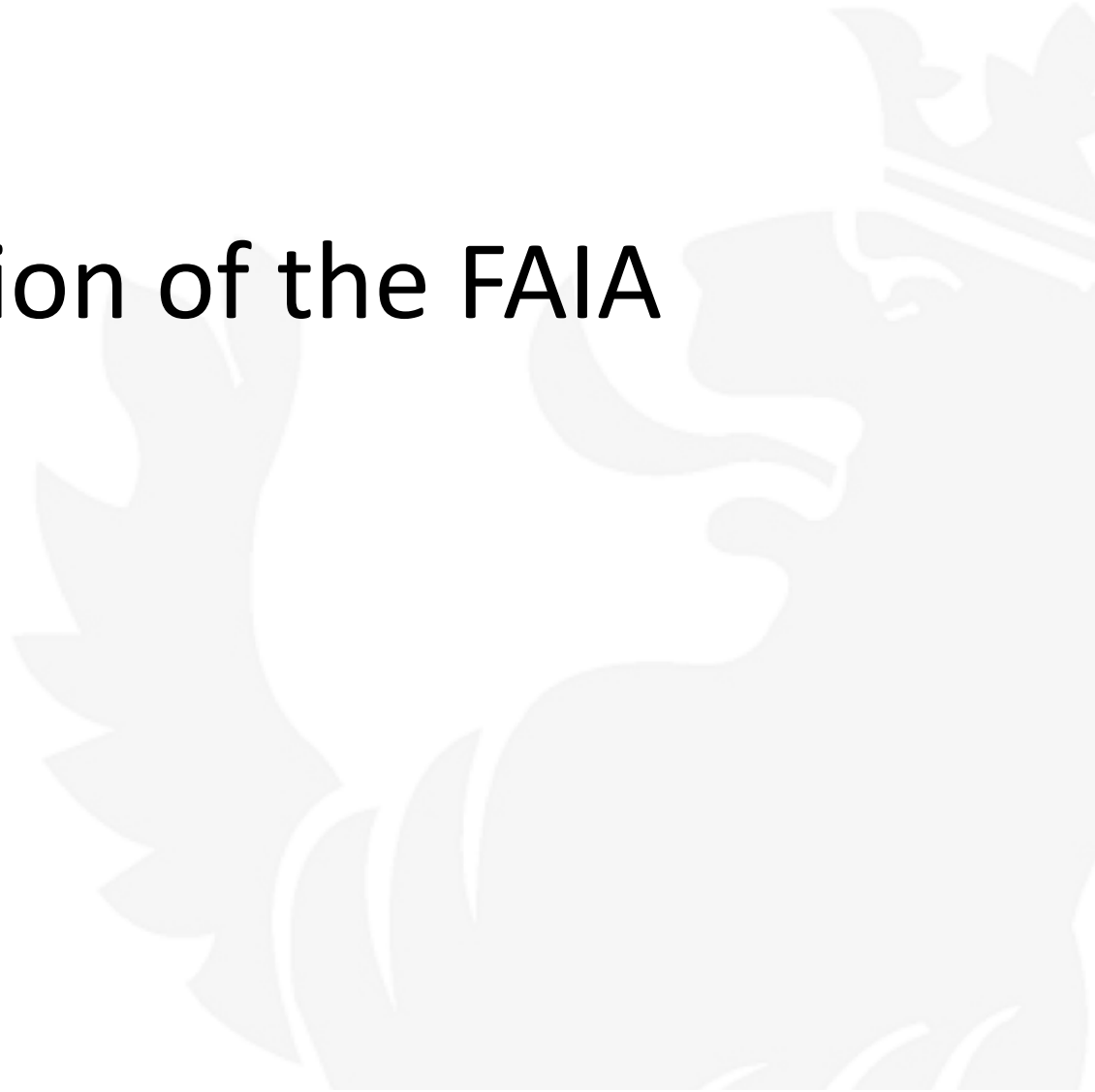
Examples of other data: Cash register; Agenda Outlook; etc...





LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement
et des domaines

Validation of the FAIA





3 level validation:

1. Structure validation
2. Data quality validation
3. VAT internal audit and validation



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement
et des domaines

Transmission of FAIA





OTX | One Time Exchange

The tax auditor will provide a secured upload link to the taxpayer.

The link is only valid for a fixed period of time.

After upload, the link is automatically closed, the uploaded file can not be changed.



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement
et des domaines

Questions?





Merci pour votre attention

Daniel Pereira

Direction / Inspection TVA

daniel.pereira@en.etat.lu

Tel: +352 247 80459

Steve Lahos

Direction de l'Enregistrement et des
Domaines

steve.lahos@en.etat.lu

Tel: +352 247 80402

Jean-Marc Pitz

Inspection TVA / Validation FAIA

[Jean-marc.pitz@en.etat.lu](mailto:jean-marc.pitz@en.etat.lu)

Tel: +352 247 80750