



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG

Administration de l'enregistrement
et des domaines

Mini One Stop Shop

VAT on electronically supplied services





What is VATMOSS?

Emanation of MOSS in Luxembourg: a **multilingual web-portal** named **VATMOSS**

- Three **objectives** are pursued:
 - **comply** with EU legal basis as well as EU specifications;
 - provide businesses a **complete and coherent overview of their activities** covered by VATMOSS
 - follow the treatment of VAT returns;
 - follow payments and transfers among Member states;
 - access different views of VAT returns;
 - make available to TPs (taxable persons) a **user-friendly web-interface** with the support of the CTIE (Centre des technologies de l'information de l'Etat - Renow);
- Decision to **automatically migrate VoeS users to VATMOSS.**



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Administration de l'enregistrement
et des domaines

Registration process

HOW TO OPT FOR VATMOSS



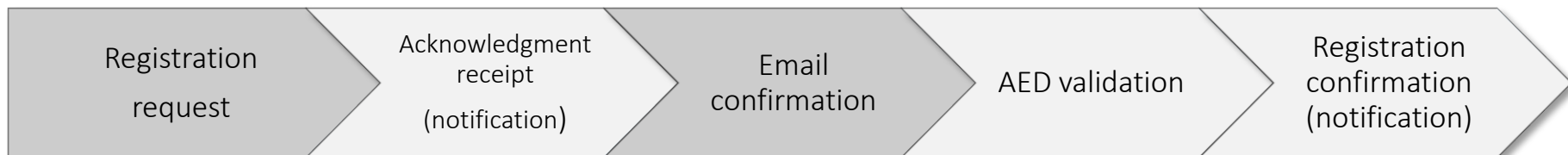
Connect with your secured certificate

- TP already **known to national VAT system**:
 - secure connection to VATMOSS with their existing LuxTrust card.
- TP **unknown to national VAT system**:
 1. order online a LuxTrust card (www.luxtrust.lu);
 2. get an eTVA access ([eTVA - l'administration en ligne](#));
 3. connect to VATMOSS.



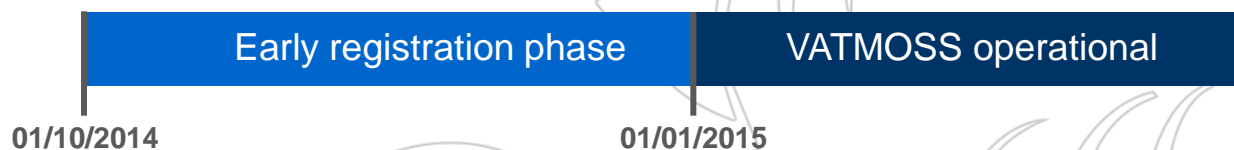


Registration process



Registration process:

1. TP submits initial registration request;
2. Indirect tax administration (**AED**) acknowledges receipt of the registration request;
3. TP confirms his email address;
4. AED validates registration request;
5. AED notifies registration confirmation via VATMOSS.





Register your company - I

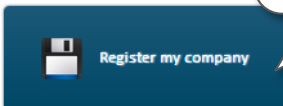


Home

Please register to use the Mini One Stop Shop system.

Identification

Your company is not registered.
You must first register to use VATMOSS.



First connection
Register your company

VAT returns

This feature will be available as from 01/01/2015.

Unread notifications 0

Processed	Date	Free subject of the notification	Notification type
No data available in table			

Show 10 entries


Page 0 - 0

Showing 0 to 0 of 0

[All notifications](#)



Register your company - II



Administration de l'Enregistrement et des Domaines

FR DE EN

Mini One Stop Shop - VAT on electronically supplied services

Union scheme

Home Registration Data VAT returns Notifications Preferences

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Home > Registration Data

* Mandatory field

Registration data

Delete the draft Load the last transmitted registration

Change of identification country

I am currently registered in other member state of the Union and I want to register in Grand-duchy of Luxembourg

Yes No

Identification

Company details

VAT identification number *

Company name *

Trading name (if different from company name)

The country in which the taxable person has his place of business if not in the Union

Address

Street *

Number *

Postal Code / ZIP Code *

City *

Country *

E-mail adresse of the taxable person *

I want to receive all the notifications at this email adress

Website(s) of the taxable person where available

Data imported from national VAT system

Enforcing email notifications of message received on VATMOSS



Register your company - III

MSEST

Fixed Establishments

Country	VAT identification number	Tax reference number	Trading Name	Address	
Belgium		081234678	Fixed Establishment Belgium	245 Avenue Maréchal 2 210 - 6700 Arlon - Belgium	
Germany	DE123456789		Fixed Establishment Germany	12 Münchener Str. - 54475 Nittel - Germany	

Fixed establishments within EU
(VAT ID, if not ,TRN)

Add a fixed establishment

Identification in other EU countries as a non established taxable person

I have at least one other VAT Identification number as a non-established taxable person in another EU

Yes No

Issuing country

Italy

Individual VAT Identification Number

IT235497920

Identification for
other VAT purposes

Add

Registration

Date of commencement

Default date of commencement 01/01/2015

Date of commencement based on the date of first supply of services

In case first supply takes place before the default date,
a date of first supply of B2C e-Services can be provided

Previous use of special schemes

I have already used special schemes for

Yes No

Telecommunications, Broadcasting or Electronic Services available to taxable persons established or not established in the European Union

Saving a draft of the
registration request

* Mandatory field

Submit

Save as draft

Cancel



Registration process Finalised - I



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Mini One Stop Shop - VAT on electronically supplied services

FR DE EN

Union scheme

Home Registration Data VAT returns Notifications Preferences

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Identification

VAT identification number

LU12345678

Telephone number

+352 348162

You are registered as Luxembourgish NETP as from 05/10/2014 13:34:52.

[All registration data.](#)

Company name

EXAMPLE.COM SA

E-mail adresse of the taxable person

john.doe@example.com

VAT returns

This feature will be available as from 01/01/2015.

History of notifications

Unread notifications 0

Processed	Date	Free subject of the notification	Notification type
	05/10/2014 13:34:52	Application for Registration (accepted)	
	05/10/2014 13:25:38	Application for Registration (submitted)	

Show 10 entries

[All notifications](#)



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Mini One Stop Shop - VAT on electronically supplied services

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Union scheme

Home Registration Data VAT returns Notifications Preferences

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[Home](#) > [Registration Data](#)

Registration request - Submitted on 05/10/2014, Accepted on 05/10/2014



You are registered as Luxembourgish NETP as from 05/10/2014 13:34:52. In case your registration data are not correct, you can update them with the button below.

[Re-register](#)

[Update the registration data](#)

[Cancel the registration request](#)

[Request an exclusion](#)

[View requests history](#)

[Change of identification country](#)





Registration process Finalised - II



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Mini One Stop Shop - VAT on electronically supplied services



Union scheme

Home Registration Data VAT returns **Notifications** Preferences

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[Home](#) > [Notifications](#)

Notifications

Filter

History of notifications

Processed	Date	Notification type	Object of the notification
	05/10/2014 13:34:52	Application for Registration (accepted)	
	05/10/2014 13:25:38	Application for Registration (submitted)	

Show 10 entries



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Union scheme

Home Registration Data VAT returns **Notifications** Preferences

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[Home](#) > [Notifications](#)

Electronically signed
PDF in three languages

Date	Type	Export the notification as PDF
05/10/2014 13:34:52	Application for Registration (accepted)	Français Deutsch English

The indirect tax administration informs you that your registration request to the special scheme for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons (Union scheme) submitted on 05/10/2014 has been accepted.

Your registration to the special scheme under the individual VAT identification number LU12345678 is effective from 01/01/2015. A VAT return shall be submitted by electronic means via VATMOSS for each calendar quarter within 20 days following the end of the tax period covered by the return; whether or not telecommunications, broadcasting or electronic services have been supplied.

The VAT shall be paid, making reference to the VAT return, at the latest at the expiry of the deadline by which the return must be submitted.

The taxable person shall, no later than the tenth day of the month following the modification or cessation, inform the indirect tax administration by electronic means of:

- the cessation of his activities covered by the special scheme,
- any changes to his activities covered by the special scheme whereby he no longer meets the conditions necessary for using the special scheme,
- any changes to the information previously provided to the indirect tax administration.



Registration process

- **Pre-initialised registration** request with imported data from national VAT system.
- **Saving drafts** of a registration request or a registration update.
- **Notifications:**
 - acknowledgment receipts (registration/registration update);
 - confirmation of AED validations (registration/registration update);
 - downloadable as electronically signed PDF-versions.
- **Preferences:**
 - setting of your default language;
 - possibility to force sending an email when a notification is received on the web-portal.
- **History** of notifications received from MSID.



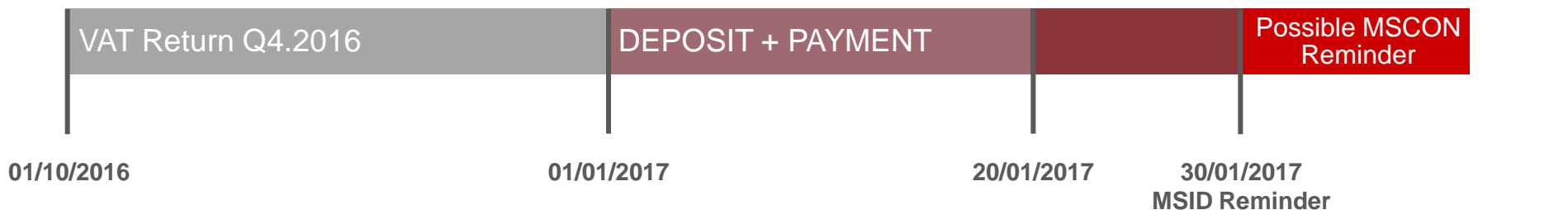
VAT return process

HOW TO SUBMIT YOUR SINGLE VAT RETURN





- A VAT return for each calendar quarter
- Supplies covered by VAT return:
 - all supplies carried out by TP and eventually his fixed establishments in MS of consumption (**MCON**) where TP has neither his business establishment nor a fixed establishment;
 - If no supplies during a calendar quarter: a nil VAT return must be submitted.
- VAT return submission deadlines:
 - within 20 days of the end of a calendar quarter.
- If no VAT return submitted within 30 days of the end of the calendar quarter:
 - MSID automatically reminds TP to submit a return and to pay due VAT;
 - any further reminders will be issued by MCON.



- **VAT return changes to a submitted VAT return:**
 - to be made by amendments to that return;
 - not by adjustments to a subsequent return;
 - amendments accepted by MS of identification (**MSID**) within 3 years of the submission deadline.
- **VAT return transmission to MCON/MSEST:**
 - after splitting of submitted VAT returns by concerned MCON;
 - different VAT returns for MCON and MSEST (MS of establishment).
- **Payment transmission to concerned MCON:**
 - on a monthly basis (transfer shall take place at the latest 10 days after the end of the month during which the payment was received);
 - latest VAT return version taken into account.





VAT return submission - I

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Union scheme

FR DE EN

Home Registration Data **VAT returns** Notifications Preferences Catherine Gisèle Neuer - [Logout](#)

Home > VAT returns

VAT returns

Create a VAT Return

VAT return **Q4-2016** to file and pay before **20/01/2017**
Last payments and refunds information received on 30/09/2016

History of VAT returns

VAT return draft

Period	Number	Grand Total	Version	Status	Status date
▼ 2016					
Q3-2016 (*)	LU/LU1234567/Q3.2016				
Q2-2016	LU/LU1234567/Q2.2016	9 485,56€	2016-07-02 17:11:13:134	Submitted	15/07/2016
Q1-2016	LU/LU1234567/Q1.2016	8 698,09€	2016-04-02 12:20:03:648	Submitted	05/04/2016
► 2015					

Unique reference number for each VAT return

VAT return and amendment distinguished by a timestamp



VAT return submission - II



Administration de l'Enregistrement et des Domaines

Mini One Stop Shop - VAT on electronically supplied services



Union scheme

Home Registration Data VAT returns Notifications Preferences

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Home > VAT returns > VAT return LU/LU12345678/Q4.2016

VAT return LU/LU12345678/Q4.2016

Status : Draft
Saved on : 19/01/2017 12:20:03
By : Catherine Gisèle Neuer

The draft has been saved.

Import XML data

VAT return MSCON view MSEST view Statement of accounts Notifications

Import XML data Import data from another VAT return

Version 2017-01-19T12:20:03 (draft)

Display PDF

Period

From 01/10/2016 To 31/12/2016

B2C e-Services from
MSID to MSCON

NIL return

Supplied by EXAMPLE.COM SA (LU12345678)

Free input of
VAT amount

I do not have any electronic service supplied from Luxembourg to declare for this VAT return period

Member state of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
FR - France	Standard - 20.0 %	20 000,00 €	4 000,00€	4 000,00 €
FR - France	Other 5.0 %	35 000,00 €	1 750,00€	1 750,00 €
IT - Italy	Standard - 22.0 %	2 000,00 €	440,00€	440,00 €
Total VAT for EXAMPLE.COM SA			6 190,00€	

Officially known standard
and reduced VAT rates



VAT return submission - III

Supplied by fixed establishments based in other member states

I do not have any electronic service supplied from a fixed establishments in another member state to declare for this VAT return period

VAT identification number	Member state of consumption	VAT rate	Taxable amount	Computed VAT amount	Declared VAT amount
BE - 0B12345678	FR - France	Standard - 20,0 %	15 000,00 €	300,00€	300,00 €
BE - 0B12345678	IE - Ireland	Other 9,0 %	662,50 €	59,98€	49,69 €
DE - 123456789	ES - Spain	Standard - 21,0 %	4 800,00 €	1 008,00€	1 008,00 €
DE - 123456789	ES - Spain	Reduced - 10,0 %		260,00€	260,00 €
DE - 123456789	FR - France	Standard - 20,0 %		1 308,40€	1 308,40 €
Total VAT for fixed establishments					2 926,09€

Total VAT amount

VAT Grand Total **9 116,09€**

Submit VAT return Save as draft Cancel Delete draft

B2C e-Services from
MSEST to MSCON

Selected fixed
establishments from
dropdown list

Unlisted VAT rate

MSCON

Submission of VAT return
implies transmission
to concerned MCON



VAT return submission

VATMOSS
benefits

- **Initialisation of a specific VAT return:**
 - data import from a previous VAT return;
 - data import from xml file;
 - selection of known fixed establishments from dropdown list.
- **Saving of drafts** of a specific VAT return before submitting to MSID.
- **Notifications** of acknowledgment receipt:
 - possibility to be notified by email.
- Submitted VAT return downloadable as a **PDF**.
- **VAT return transmission** to MSCON /MSEST on a daily basis.
- **History of submitted VAT returns** and related official correspondence.



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Payment process

HOW TO PAY DUE VAT





Payments of due VAT

- **Payment properties:**
 - single payment order to specific AED bank account for all B2C e-Services;
 - payment order mentions unique VAT return reference number;
 - payment to be made within 20 days of the end of the calendar quarter;
 - overpayments are directly reimbursed to TP.
- **Transferring the payments and payment information to MSCON:**
 - monthly basis after splitting the payment by concerned MSCON;
 - underpayment split proportionally.
- **No payment or underpayment received** within 30 days of the end of the calendar quarter:
 - MSID automatically reminds TP to pay due VAT amount;
 - any further reminders will be issued by MSCON;
 - MSID is not involved into recovering the related quarter payment after MSCON reminder.



Monitoring process

HOW TO MONITOR YOUR VATMOSS ACTIVITIES



For a **specific VAT return**

- **MSCON view** breaking down the due VAT by MSCON and tax rate;
- **MSEST view** breaking down the due VAT by MSEST and tax rate;
- **MSCON view connects the due VAT amount to financial transactions:**
 - payments from TP to MSID;
 - transfers by MSID to MSCON;
 - refunds by MSID or MSCON to TP.
- **Statement of accounts** for a specific VAT return listing all financial transactions by issuer and recipient.
- **History of official correspondence** by MSID, MSCON and MSEST.



MSCON view of a VAT return

VATMOSS
benefits

VAT return LU/LU12345678/Q4.2016

Last payment
information update

Status : Submitted
Submitted on : 19/01/2017 12:20:03
By : Catherine Gisèle Neuer
Payments up to : 31/03/2017

VAT return MSCON view MSEST view Statement of accounts Notifications

Version 2017-01-19T08:15:33:264 (3 versions) [Display PDF](#)

List of VAT returns generated based on information provided in the main VAT return and transmitted to member states of consumption.

Each modification in the main VAT return which has an impact on VAT returns previously transmitted to member states leads to the generation and transmission of a new VAT return.

List of MSCON

VAT return details

VAT return version
known by MSCON

Payments monitor

MSCON Reminder

Member state of consumption	Known version	Taxable amount	VAT amount	Received ?	Refund ?
▶ ES - Spain	2017-01-15T08:15:33:264	7 400,00€	1 268,00€	0,00€	0,00€
▼ FR - France	2017-01-19T12:20:03:648	76 542,00€	7 358,40€	7 500,00€	141,60€

VAT returns

VAT identification number	Taxable amount	VAT amount
BE - 0812345678	15 000,00€	300,00€
DE - 12345678	Standard - 20,00%	6 542,00€
LU - 12345678	Reduced - 5,00%	35 000,00€
LU - 12345678	Standard - 20,00%	20 000,00€

Payments

Date	Issuer	Recipient	Operation	Amount
15/03/2017	Luxembourg (MSID)	LU - 12345678	Refund	42,48€
15/03/2017	France	LU - 12345678	Refund	99,12€
30/01/2017	Luxembourg (MSID)	France	Payment	5 250,00€
30/01/2017	LU - 12345678	Luxembourg (MSID)	Retainment	2 250,00€

▶ IT - Italy	2017-01-15T15:37:56:512	2 000,00€	440,00€	0,00€	0,00€
▶ IE - Ireland	2017-01-15T15:37:56:512	662,50€	49,69€	49,69€	0,00€



MSCON view of a VAT return

VATMOSS
benefits

Standard VAT return

B2C e-Services divided into 2 sub-entities:
I. Supplies carried out by MSID to MSCON;
II. Supplies carried out by MSEST to MSCON.

Within sub-entities supplies regrouped by:

- tax rate.

No linking of due VAT amount to payments.

MSCON view

One entity of B2C e-Services:
I. Supplies listed by MSCON.

Supplies to MSCON regrouped by:

- tax rate;
- corresponding VAT return version.

Linking of due VAT amount to financial transactions:

- received payments;
- transferred payments;
- refunds;
- retentions.



MSEST view of a VAT return

VATMOSS
benefits

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Union scheme

Home Registration Data **VAT returns** Notifications Preferences

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Home > VAT returns > VAT return LU/LU12345678/Q4.2016

VAT return LU/LU12345678/Q4.2016

Status : Submitted
Submitted on : 19/01/2017 12:20:03
By : Catherine Gisèle Neuer
Payments up to : 31/03/2017

VAT return MSCON view **MSEST view** Statement of accounts Notifications

Version 2017-01-19T12:20:03:264 (3 versions) [Display PDF](#)

List of VAT returns generated based on information provided in the main VAT return and transmitted to member states in which fixed establishments are located.

Modification in the main VAT return which has an impact on VAT returns previously transmitted to member states leads to the generation and transmission of a new VAT

Member state of establishment	Known version	Taxable amount	VAT amount
▶ BE - Belgium	2017-01-19T12:20:03:264	15 662,50€	349,69€
▼ DE - Germany	2017-01-19T12:20:03:264	13 942,00€	2 576,40€

VAT returns

VAT identification number	Member state of consumption	VAT rate	Taxable amount	VAT amount
DE - 12345678	Spain	Reduced - 10,0%	2 600,00€	260,00€
DE - 12345678	Spain	Standard - 21,00%	4 800,00€	1 008,00€
DE - 12345678	France	Standard - 20,0%	6 542,00€	1 308,40€

▶ LU - Luxembourg 2017-01-19T12:20:03:264 57 000,00€ 6 190,00€

List of MSEST



MSEST view of a VAT return

VATMOSS
benefits

Standard VAT return

B2C e-Services divided into 2 sub-entities:

- I. Supplies carried out by MSID;
- II. Supplies carried out by MSEST.

Within sub-entity II. supplies regrouped by:

- fixed establishment and affected MSCON;
- tax rate.

MSEST view

One entity of B2C e-Services:

- I. Supplies listed by MSEST.


Supplies regrouped by:

- fixed establishment and affected MSCON;
- tax rate;
- corresponding VAT return version.



Statement of accounts

VATMOSS
benefits



FR DE EN

Administration de l'Enregistrement et des Domaines Mini One Stop Shop - VAT on electronically supplied services Union scheme

Home Registration Data **VAT returns** Notifications Preferences
Catherine Gisèle Neuer - [Logout](#)

Home > VAT returns > VAT return LU/LU12345678/Q4.2016

VAT return LU/LU12345678/Q4.2016

Status : Submitted
Submitted on : 19/01/2017 12:20:03
By : Catherine Gisèle Neuer
Payments up to : 31/03/2017

VAT return
MSCON view
MSEST view
Statement of accounts
Notifications

Filter

Issuer

Recipient

Operation

Filter
Reset filter

Payments related to the VAT return

Date	Issuer	Recipient	Operation ?	VAT reference number	Amount
15/03/2017	Luxembourg (MSID)	LU - 1234567	Refund	LU/LU12345678/Q4.2016	42,48€
15/03/2017	France	LU - 12345678	Refund	LU/LU12345678/Q4.2016	99,12€
31/01/2017	Luxembourg (MSID)	Ireland	Payment	LU/LU12345678/Q4.2016	34,79€
31/01/2017	Luxembourg (MSID)	France	Payment	LU/LU12345678/Q4.2016	5 250,00€
31/01/2017	Luxembourg (MSID)	Luxembourg (MSID)	Retention	LU/LU12345678/Q4.2016	2 264,90€
19/01/2017	LU - 12345678	Luxembourg (MSID)	Payment	LU/LU12345678/Q4.2016	7 549,69€

History of financial transactions related to selected VAT return



History of notifications

VATMOSS
benefits

Home > VAT returns > VAT return LU/LU12345678/Q4.2016

VAT return LU/LU12345678/Q4.2016

Status : Submitted
Submitted on : 19/01/2017 12:20:03
By : Catherine Gisèle Neuer
Payments up to : 31/03/2017

VAT return MSCON view MEST view Statement of accounts Notifications

14 notifications

Issue date	Notification type	Issuer
15/03/2017	Refund by MSID	Luxembourg
15/03/2017	Refund by MSCON	France
31/01/2017	Payment received	Ireland
31/01/2017	Payment received	France
19/01/2017	Payment received	Luxembourg
19/01/2017	VAT Return received	Luxembourg

History of notifications
by issuing country



Exclusion process

HOW TO OPT OUT FROM VATMOSS



Exclusion by MSID

Reasons:

- I. MSID assumes that the taxable activities of TP covered by the special scheme have ceased;
- II. TP persistently fails to comply with the rules relating to the special scheme.

Quarantine period:

- 8 calendar quarters in case of exclusion reason II. from the date of cessation.

Exclusion request by TP

Reasons:

- I. notifies MSID that he no longer supplies B2C e-Services;
- II. requests to leave VATMOSS voluntarily;
- III. requests to be identified in a new MSID;
- IV. wants to change the applicable scheme.

Quarantine period:

- 2 calendar quarters in case of exclusion reasons I. or II. from the date of cessation.



Exclusion request

VATMOSS
Administration de l'Enregistrement et des Domaines

FR DE EN

Mini One Stop Shop - VAT on electronically supplied services **Union scheme**

Home **Registration Data** VAT returns Notifications Preferences Catherine Gisèle Neuer - [Logout](#)

Home > [Registration Data](#) > [Exclusion request](#)

Exclusion request

request exclusion from the special scheme because: *

I no longer supply electronic, telecommunications or broadcasting services.

My business no longer has a fixed establishment in the European Union and I want to register to the special scheme for businesses with no fixed establishments in the European Union.

When did you cease to have a fixed establishment in the European Union? *

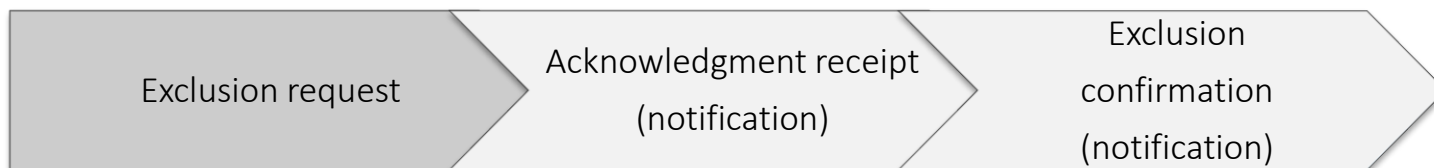
I request to be identified in another Member State.

Other reason.

Exclusion
reason



Exclusion process



Exclusion process:

1. TP submits exclusion request;
 2. AED acknowledges receipt of the exclusion request;
 3. AED notifies an exclusion confirmation via VATMOSS with indication of effective date of cessation.
- You can always update your registration data during exclusion period;
 - You can register to VATMOSS after quarantine period.



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Administration de l'enregistrement
et des domaines



[Introducing VAT on B2C e-Services as from 2015](#)

Early registration phase to VATMOSS on www.vatmoss.lu
from 1st October 2014



[Formalities to be done in order to register to VATMOSS](#)

General VAT related information can be found on the indirect tax
administration's website : www.aed.lu

