

# *Flash News*

## VAT refund claims covering the year 2009 - Deadline 31 March 2011

March 10, 2011

### VAT refund claims

With the implementation of the new VAT Refund Directive (as from 1 January 2010) the initial deadline for the submission of the VAT refund claims covering the year 2009 was 30 September 2010.

The Directive foresees that the claims (8th Directive) must be submitted electronically via the portal of the Member States where the taxpayer is established. Due to many problems incurred by the different Member States for the implementation of the new systems it was proposed by the European Commission to extend the deadline to 31 March 2011. This extension has been agreed by the European Council on 14 October 2010 with retroactive effect.

Taxpayers in Luxembourg have now up to 31 March 2011 to make sure that their refund claims of foreign input VAT incurred during the year 2009 are completed and submitted through the Luxembourg "VAT Refund" portal.

### **Access to the "VAT Refund" system**

The electronic system put in place by the Luxembourg VAT authorities is called "VAT Refund" (<http://www.vatrefund.lu>). Any taxpayer having already

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access to the “eTVA” system<sup>1</sup> ([www.etva.lu](http://www.etva.lu)) has access to the “VAT Refund” portal.

A third party can submit the VAT refund claims of another taxpayer. However, the specificity of the system is that even if the claims are not prepared and sent by the taxpayer himself/herself he/she has to get access to the system in order to appoint the third party as “agent”. Moreover, a power of attorney is necessary and can be requested by the Luxembourg or foreign VAT authorities at any time.

For taxpayers that have foreign VAT to recover but don't submit currently their VAT returns electronically an access to the “eTVA” system is necessary. The two steps to have access to the system are:

- Order of a LuxTrust Smartcard (valid 3 years) or Signing Stick (valid 5 years). This step does not concern taxpayers having already a card or a stick. (<https://www.luxtrust.lu/orders/none/onlineservices>)
- Request the access to the “eTVA” system. ([https://saturn.etat.lu/etva/forms/FormulaireEDI\\_certif\\_F.pdf](https://saturn.etat.lu/etva/forms/FormulaireEDI_certif_F.pdf))

### **Using the “VAT Refund” system**

Before the preparation of the claim, it is important to take a look at the specificities of each country (for example use of sub-codes, languages used, request of copies of invoices). In fact, in some cases the taxpayers have to attach to the claim a copy of the invoices reported. However, the systems in Luxembourg and in other countries accept a maximum size of attachments. In case an important number of invoices needs to be attached to the claim, the procedure to be followed needs to be agreed with the VAT administration of the Member State concerned.

### **Electronic filing**

The fact that companies need an access to the “eTVA” system is an opportunity to start to submit the Luxembourg VAT returns electronically. The electronic filing has several advantages:

- Risk of error can be limited (control of coherence made by the system);
- Respect of deadlines can be more easily monitored;

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<sup>1</sup> Flash News dated 6 August 2009

- Proof of submission is provided by the system;
- Overview of all returns submitted electronically can be obtained.

## Our services

Our VAT team can assist you with all the formalities linked to the “eTVA” and “VAT Refund” portals and during the different steps of the process linked to the VAT refund claims (request of the Smartcard LuxTrust or Signing Stick, access and use of the “eTVA” and “VAT Refund” systems, preparation of the claims,...).

Moreover PwC is using the electronic submission for more and more clients and can assist you in both cases where:

- Returns are submitted electronically by PwC;
- Returns are submitted electronically by the company itself.

If you should be interested in our services, don't hesitate to contact us and we will be pleased to give you more details.

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