


Luxembourg
VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	17
Reduced	14, 8, 3
Increased	n/a

General	Based on Luxembourg VAT Law, invoices must be issued until the 15th of the following month.
Specifics	n/a
Language of the invoices	Invoices can be issued in any official language of the EU.
Invoices in foreign currency	For invoices in foreign currencies, the VAT amount must be stated in EUR. The conversion must be carried out at the day of the time of the supply of goods or service, but in practice it is usually not objected if the exchange rate is used, which is valid for the day of invoicing. The exchange rates to be used are those published by the Central Bank of Luxembourg, the European Central Bank or those by another approved bank listed as ECB rates.

Invoicing Requirements

Date of issue
Sequential invoice number, based on one or more series, which uniquely identifies the invoice
Name and address of supplier
EU-VAT-ID-No. under which the supplier supplied the goods or the services
EU-VAT-ID-No. of supplier mandatory for intra-Community supplies
EU-VAT-ID-No. of supplier mandatory for reverse charge supplies
Name and address of customer
EU VAT-ID-No. (with country prefix) under which the goods were supplied to the customer for intra-Community supplies
EU VAT-ID-No. (with country prefix) under which the services were supplied to the customer for reverse charge supplies
EU-VAT-ID-No. (with country prefix) of customer for domestic supplies or alternatively VAT number of customer for domestic supplies (if different from EU VAT-ID)
In case of a local VAT registration of a non-established customer, the indication of the local VAT-ID-No. of customer for domestic supplies is obligatory
Date of supply of goods/services/payment if different from invoice date (date on which the supply was made or completed or the date on which the payment on account was made insofar as a date can be determined and it differs from the date of issue of the invoice)
Nature of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item
Taxable amount for the VAT
Applicable VAT rate
VAT amount
VAT amount in local currency of place of supply obligatory
Amount or percentage of granted discounts
Indication that invoice relates to intra-Community supply
Reference to provision in local legislation in case of intra-Community supplies or alternatively reference to provision in EC-Directive in case of intra-Community supplies
Indication that reverse charge applies
Reference to provision in local legislation in case of reverse charge or alternatively reference to provision in EC-Directive in case of reverse charge
Indication that supply is VAT exempt
Reference to provision in local legislation in case of VAT exemption or alternatively reference to provision in EC-Directive in case of VAT exemption

Remarks on invoices	
intra-Community supplies	Non soumis à la TVA luxembourgeoise en vertu de l'article 43 de la LTVAl / Exoneration de la TVA - Livraison intracommunautaire
Triangulation	Destinataire redevable de la taxe due au titre de la livraison effectuée par l'assujetti non établi à l'intérieur du pays, en application de l'article 61§2 a) de la LTVAl
Reverse Charge	Autoliquidation / Destinataire redevable de la taxe due en application de l'article 61§5 de la LTVAl
Export of goods to non-EU countries	Non soumis à la TVA luxembourgeoise en vertu de l'article 43 de la LTVAl
Self-billing	Autofacturation

Invoices for small amounts	Invoices for small amounts are possible up to an amount of 100 €
Invoicing Requirements	Date of issue
	Name and address of supplier
	Nature of goods supplied/services rendered
	VAT amount or information allowing to calculate the VAT amount

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	Yes to the extend that it concern expenses for business purpose
Meals (for own staff) during a business trip	Yes to the extend that it concern expenses for business purpose
Transportation costs (bus, train)	Yes to the extend that it concern expenses for business purpose
Taxi	Yes to the extend that it concern expenses for business purpose
Rental car	Yes to the extend that it concern expenses for business purpose
Fuel costs for passenger cars (gas, diesel etc.)	Yes to the extend that it concern expenses for business purpose
Telecommunication	Yes to the extend that it concern expenses for business purpose
Other expenses	
Entertainment expenses (for third parties e.g. customers)	In principle not
Gifts (for third parties, e.g. customers etc.)	In principle not (to check if it has a business purpose (for example marketing))