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Luxembourg Newsflash - 4 February 2019

## **Brexit VAT notice issued by the Luxembourg authorities**

**The Luxembourg VAT authorities (AED) have published a short preparedness notice about the VAT related consequences of a British exit from the European Union (EU) without a withdrawal agreement as from 29 March 2019.**

Concerning supplies of goods between EU Member States and the United Kingdom (UK), the intracommunity rules for cross-border supplies and movements within the EU will no longer apply to the UK as from 29 March 2019. Supplies and movements of goods from and to the UK will therefore be subject to the VAT rules on imports and exports.

The supplies of services between EU Member States and the UK will be subject to the VAT rules on cross-border supplies of services with third countries. As a result, the place of the supply of services will depend on the regime applicable to the specific nature of the services.

Despite the withdrawal of the UK, taxable persons have to submit recapitulative statements of their intra-EU supplies of goods, triangular operations and their intra-EU supplies of services for which the recipient is VAT liable in the period from 1 January 2019 to 29 March 2019.

The withdrawal of the UK may give rise to issues as regards evidence relating to intra-community supplies and acquisition prior to the withdrawal. Taxable persons should take all necessary steps to ensure that they provide all required evidence in this respect.

From the time of the withdrawal, taxable persons will no longer be able to check the validity of the VAT identification numbers of UK customers through the EU VIES system.

Finally, VAT refunds will be made using national procedures as from 29 March 2019. But as regards VAT paid from 1 January 2019 to 29 March 2019 and VAT paid before, for which a refund request has not yet been submitted, this should be done as soon as possible before the withdrawal date. The website of Guichet.lu also provides some useful information with respect to refunds of VAT paid in the UK (<https://guichet.public.lu/en/actualites/2019/Janvier/28-remboursement-tva-ue-uk.html>).

In light of these elements, it is important to prepare for a Brexit without a withdrawal agreement in order to avoid any difficulties which may arise after 29 March 2019.

Your Arendt VAT team is at your disposal to provide you with further insights.

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