

FAIA Comfort Will you pass the test?



The Luxembourg VAT authorities are increasing their e-VAT Audits and have developed a specific file for this, the Fichier d'Audit Informatisé de l'AED ("FAIA"). This is a tax requirement that you may need to comply with.

Your challenge

1) Am I concerned?

The FAIA is certainly something that you have heard about or come across in articles and presentations, but until recently, it has probably felt a little unclear.

With the Luxembourg VAT authorities now requesting the FAIA file from more and more taxpayers, the FAIA obligation becomes increasingly more concrete. As you may know, the AED will implement the measure in two phases. Not all taxpayers will be impacted immediately, however eventually, all companies filing VAT returns in Luxembourg will need to comply.

The first question to answer is :

"Am I immediately concerned by Phase 1, or will I only be concerned by Phase 2?"

2) Am I compliant?

If the answer is that your company is concerned by Phase 1, the second question will be:

"Am I able to provide a FAIA file upon request of the VAT authorities?"

If you are able to produce a FAIA file, are you convinced it is (VAT) technically compliant and will you send your data to the VAT authorities without a pre-test?

This is what our FAIA Comfort is all about.

Our solution – FAIA Readiness Assessment

Deloitte developed a FAIA Readiness Assessment online questionnaire, which will allow you to understand:

- If you are concerned by Phase 1 or Phase 2
- Whether your current IT systems can produce a FAIA file
- Which FAIA file should you produce (i.e. full version, reduced version A, reduced version B)
- How can Deloitte assist you with FAIA?
 - Assistance with the production of the file (FAIA Technical Development product)
 - Assistance to test your FAIA's compliance with the technical specifications (FAIA Technical Test product)
 - A comprehensive review of the VAT content of your FAIA file

What is in it for you?

- The comfort that you can comply with a request for a FAIA whenever it is required
- A safe environment to test your data before sending it to the VAT authorities, with a trusted partner, providing you with strong VAT and Information Technology capabilities to meet your challenges

Connect now : <http://www2.deloitte.com/lu/faia>

Or contact one of our experts below

Our contacts



Christian Deglas
Partner | Indirect
Tax VAT
+352 451 452 611
cdeglas@deloitte.lu



Cedric Tussiot
Directeur | Indirect
Tax VAT
+352 451 452 604
ctussiot@deloitte.lu



Edwige Clément
Senior Manager |
Indirect Tax VAT
+352 451 452 560
eclement@deloitte.lu



Antoine Farioli
Directeur | Indirect
Tax VAT
+352 451 452 522
afarioli@deloitte.lu



Eric Reolon
Senior Manager |
Indirect Tax VAT
+352 451 453 677
ereolon@deloitte.lu

Deloitte Luxembourg
560, rue de Neudorf
L-2220 Luxembourg

Tel: +352 451 451

Fax: +352 451 452 401

www.deloitte.lu

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