

AED : Subscription tax declarations on MyGuichet

Definition of the prefilling XML files

Document versions

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1. INTRODUCTION

Subscription tax declarations on the MyGuichet portal can be initiated by the uploading of an XML file.

The format of these prefilling XML files is specific for each of the 4 tax declaration types (UCI, SIF, RAIF, SPF). XSD files are also available to define and check these formats.

The validity of the XML contents according to these XSD files allows

- the uploading of the XML files on the MyGuichet portal
- and so, the generation of the subscription tax declarations (without submission of them)

However, to ensure the definition of valid subscription tax declarations without errors due to the functional checks implemented in the MyGuichet forms, the prefilling XML files must verify additional controls.

This document lists these further controls.

2. GENERIC RULES

2.1. DATA FORMATS

- **Date:** yyyy-mm-dd
- **Amount value:**
 - o Must be ≥ 0
 - o Format : #####.##
- **Exchange rate:**
 - o Must be > 0
 - o Format : #####.#####
- **Currency:** defined according to the ISO3 codification
- **Phone/fax number:** must be prefixed with the international indicator. Example: "+352" for the Luxembourg
- **Email:** must have a valid email format #####@####.###

2.2. IDENTIFICATION NUMBER OF THE FUND

XML element: *eForm/Payload/entite/matricule*

The identification number of the fund corresponds to the Luxembourgish identifier on 11 or 13 characters obtained after the registration of the legal person near the Luxembourg authorities.

2.3. INCORPORATION OR DISSOLUTION OF THE FUND DURING THE QUARTER

XML elements:

- *eForm/Payload/evtEnCoursTrimestre*
- *eForm/Payload/entite/dtConstitution*
- *eForm/Payload/entite/dtDissolution*

In case of an incorporation or dissolution of the fund during the quarter of the declaration

- The XML element ***eForm/Payload/evtEnCoursTrimestre*** must be set to "true"
- At least one date ***eForm/Payload/entite/dtConstitution*** or ***eForm/Payload/entite/dtDissolution*** must be defined inside the quarter of the declaration
- If these 2 dates are specified, the date ***eForm/Payload/entite/dtConstitution*** must be strictly inferior to the date ***eForm/Payload/entite/dtDissolution***

3. SUBSCRIPTION TAX DECLARATION - FAMILY WEALTH MANAGEMENT COMPANY (SPF)

The definition of the tax base specific to the SPF declaration must consider the following rules.

3.1. BASE CONTROLS OF THE VALIDITY START DATES OF EACH CAPITAL DEFINITION

XML elements: *eForm/Payload/capitaux/item/dtDebPeriode*

The validity start date of each capital definition must be

- Unique → 2 capital definitions can't have the same validity start date
- Superior or equal (\geq) to the incorporation date of the fund
- And strictly inferior ($<$) to the dissolution date of the fund

3.2. LIST OF CAPITAL DEFINITIONS TO DECLARE

The list of capital definitions must cover the entire validity period of the quarter of the declaration.

3.2.1. Validity period of the quarter

The validity period inside the quarter is bounded by:

- The first validity day of the quarter. This day corresponds to:
 - o The incorporation date of the fund if included in the quarter
 - o Else, the first day of the quarter (example : 01/01/2017 for the first quarter of 2017)
- And its last validity day. This day corresponds to:
 - o The day before the dissolution date of the fund if included in the quarter
 - o Else, the last day of the quarter (example : 31/03/2017 for the first quarter of 2017)

3.2.2. List of capital definitions to declare

- The first capital definition to declare in a chronological point of view is the capital definition valid at the first validity day of the quarter → The validity start date of the capital definition should be equal to the first validity day of the quarter.
- The last capital definition to declare in a chronological point of view is the capital definition valid at the last validity day of the quarter → The validity start date of the capital definition must be inferior or equal (\leq) to the last validity day of the quarter.

- **NOTES:**

- The capital definitions strictly outside of the validity period of the quarter will be ignored
- Example:
 - **Use case :** Prefilling XML file defined as follow :
 - Tax return on the first quarter 2017 without incorporation or dissolution of the fund during the quarter
 - XML declaration
 - **eForm/Payload/trimester/annee** = 2017
 - **eForm/Payload/trimester/num** = 1
 - **eForm/Payload/entite/dtConstitution** and **eForm/Payload/entite/dtDissolution** not defined
 - **eForm/Payload/evtCoursTrimestre** = false
 - Validity period = [01/01/2017 – 31/03/2017]
 - List of capital definitions (**eForm/Payload/capitaux/item**) with their respective validity start dates (**eForm/Payload/capitaux/item/dtDebPeriode**)
 - Capital 1> 2016-05-01
 - Capital 2> 2016-12-15
 - Capital 3> 2017-03-06
 - Capital 4> 2017-05-01
 - **Result:** List of capital definitions appearing in the tax declaration generated after the uploading of the XML file:
 - **Capital 1 ignored** → validity period [2016-05-01; 2016-12-14] without intersection with the quarter of the declaration
 - **Capital 2 considered with the start validity date 2017-01-01** → intersection of its validity period [2016-12-15; 2017-03-05] with the 1st quarter 2017 = [2017-01-01; 2017-03-05]
 - **Capital 3 considered as defined** in the XML file with the start date 2017-03-06
 - **Capital 4 ignored** → validity period [2017-05-01; ???] without intersection with the quarter of the declaration