



Assessment of the total net income of corporations which have neither their registered office nor their central administration in the Grand Duchy of Luxembourg

Currency

Euro

Business profit ¹⁾

R2000

A) Business profit according to the articles 14 and 15 L.I.R. realised directly or indirectly by a permanent establishment located in Luxembourg and profit arising from the exercise in Luxembourg of an activity subject to prior authorisation under the law on peddling and itinerant professions. The profit also includes any profit on disposal or cessation

R5011

B) Share(s) in profit in a collective commercial undertaking (according to article 14, no. 2 and 4 L.I.R.) (details attached)

Collective enterprise

File no.

Tax office

Non-deductible amounts to be added provided that they reduced the balance sheet result or taxable amounts provided that they are not included in the balance sheet result:

R0030

Ineligible or excessive amortisation due to wear and tear or to decrease in substance

0030

R0040

Ineligible or excessive depreciation deductions or provisions

0040

R0050

Reserve allocations (according to details filed as appendix)

1000

R0060

Hidden profit distributions

1010

Expenses incurred in order to fulfil obligations imposed by the articles of association or by the shareholders' agreement

1020

R0070

Remuneration paid to directors

1030

R0260

Non deductible interests according to article 168, number 5 L.I.R.

R0270

Non deductible royalties according to article 168, number 5 L.I.R.

R0075

Non-deductible amounts according to article 168ter L.I.R.

R0230

Amounts to include according to article 168ter L.I.R.



file number											
supplement form 500 / page 16										year: 2023	

2/7



	Currency	Euro
	Restitution and cancellation of provisions for non-deductible taxes and duties	
R1070 1690	a) Corporate income tax	
R1080 1695	b) Tax on investment income	
R1090 1710	c) Net worth tax	
R1100 1800	d) Municipal business tax	
R1110 1720	e) Miscellaneous non-deductible taxes and duties	
R1200		
1830	Partial exemption according to article 50bis L.I.R.	
R1210		
	Partial exemption according to article 50ter L.I.R.	
R1050	Exempt income according to article 115, number 15a L.I.R. provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid financial instrument in the sense of article 168ter, paragraph 1, number 2, letter a) L.I.R., unless this hybrid financial instrument would meet all the conditions referred to in the last sentence of article 168ter, paragraph 3, number 2 L.I.R.	
1630		
R1260-0-0	Profit distributed by a controlled foreign company that are exempt according to article 164ter, paragraph 4, number 6 L.I.R.	
R1270-0-0	Capital gain that is exempt according to article 164ter, paragraph 4, number 7 L.I.R.	
R1280	Subtotal (R1260 + R1270)	
R1290	Deductions of payments, expenses or losses which have been denied in a previous financial year to the extent that they are set off against a dual inclusion income in the financial year 2023 according to article 168ter, paragraph 3 L.I.R.	



Currency

Euro

Subtotal before the application of article 168bis L.I.R.

R7690

Deductible exceeding borrowing costs ³⁾

R7685

Deductible carried forward exceeding borrowing costs

Please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the amounts R7690 and R7685 above.

Business profit

(report amount for municipal business tax calculation)

Income from agriculture and forestry ^{1) 2)}

R5021

Net income realised through agricultural exploitation or logging in the Grand Duchy of Luxembourg, including any profit on disposal or cessation

0090

R0075

Non-deductible amounts according to article 168ter L.I.R.

R0077

Net income of controlled foreign companies to include according to article 164ter L.I.R. (details attached)

R1260-0-0

Profit distributed by a controlled foreign company that are exempt according to article 164ter, paragraph 4, number 6 L.I.R.

R1270-0-0

Capital gain that is exempt according to article 164ter, paragraph 4, number 7 L.I.R.

R1280

Subtotal (R1260 + R1270)

Subtotal before the application of article 168bis L.I.R.

R7690

Deductible exceeding borrowing costs ³⁾

R7685

Deductible carried forward exceeding borrowing costs

Please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the amounts R7690 and R7685 above.

Income from agriculture and forestry



Currency

Euro

Income from independent professional services ^{1) 2)}

R5031

Net income from a liberal profession exercised or exploited
in the Grand Duchy of Luxembourg, including any profit on
disposal or cessation

0110

R0075

Non-deductible amounts according to article 168ter L.I.R.

R0077

Net income of controlled foreign companies to include
according to article 164ter L.I.R. (details attached)

R1260-0-0

Profit distributed by a controlled foreign company that are
exempt according to article 164ter, paragraph 4, number 6
L.I.R.

R1270-0-0

Capital gain that is exempt according to article 164ter,
paragraph 4, number 7 L.I.R.

R1280

Subtotal (R1260 + R1270)

Subtotal before the application of article 168bis L.I.R.

R7690

Deductible exceeding borrowing costs ³⁾

R7685

Deductible carried forward exceeding borrowing costs

Please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the amounts R7690 and R7685 above.

Income from independent professional services



Currency

Euro

Net income from capital ²⁾

R5061 Dividends or interests from Luxembourg bonds referred to
in Article 97, paragraph 1, numbers 1 to 3 L.I.R. not subject
to withholding tax
0170

Net income from rentals and leases ²⁾

R5071 A) Income from letting and leasing of built real estate
(including income from co-ownerships)

R5081 B) Income from letting or leasing of non built real estate
(according to form 195)

R5091 C) Income (toccage) from the granting of extract right of
mineral substances (e.g. ores, stones and soil)

R6001 D) Income from royalties paid for the use or the right to use
intellectual property rights (patents, copyrights,...)

Other net income ²⁾

R6021 Income from the disposal in return for payment of
substantial participations in
corporations whose registered office or central
administration is in Luxembourg and income realised as
shareholder owning substantial participations at the time of
the total or partial sharing of the net asset invested in such
corporations
0210

R6031 Profits realised upon the sale of real estate located in
Luxembourg (according to form 700)

R6041 Income realised through other performances that are not
included in any other category of income

R6051 Subtotal



file number															
supplement form 500 / page 16													year: 2023		

Currency

Euro

Tax consolidation regime

(to be filled out if the taxpayer was part of a tax consolidation during the financial year according to article 164bis L.I.R.)

Total net income to be added to the total net income of the
consolidating parent company or the consolidating
subsidiary company

Total net income of the consolidated companies

R7690

Non deductible exceeding borrowing costs

R7685

Deductible carried forward exceeding borrowing costs

Please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the amounts R7690 and R7685 above.

Total net income

R6061

(report to page 16 of the tax return)

Remarks:

- 1) Where appropriate, the details of the income exempt according to article 50bis L.I.R. (file appendix 750), article 50ter L.I.R. (file appendix 760) and article 115, number 15a L.I.R. (file details as appendix) should be indicated.
- 2) To the extent that such income is not included in the business profit.
- 3) If the assessment of the limitation to the deductibility of interest is calculated according to article 164bis, paragraph 17 L.I.R., the line <Non-deductible exceeding borrowing costs> is to be filled out by each member of the tax consolidation as if it was not part of the tax consolidation. In this case, the non-deductible amount is to be indicated under ³⁾.
- 4) If the assessment of the limitation to the deductibility of interest is calculated according to article 164bis, paragraph 9 L.I.R., the line <Non-deductible exceeding borrowing costs> does not have to be filled out by the consolidated company, which has nevertheless to file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." where the pages 1, 2 and 3 have to be filled out. The consolidating parent company or the consolidating subsidiary company has to fill out this line according to the provisions of the above-mentioned paragraph 9 and to file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." together with the information relating to the tax consolidation.