

		File no.													
		form 800	year : 2023								page : 2/3				
Line															
31	C. Acquisition of softwares if not acquired from an affiliated enterprise referred to in article 56 L.I.R. and if the income generated by these softwares is excluded from the scope of the tax regime of intellectual property														
32	Detail of software acquisitions										Estimated useful life	Acquisition price or production cost	(1)		
33															
34															
35															
36															
37															
38															
39	Total of investments														
40	Tax credit														
41	8% for the first tranche of investment not exceeding 150 000 €														
42	2% for the tranche of investment exceeding 150 000 €														
43	Total (limited to 10% of the income tax of the tax year 2023) (to carry forward to page 3, line 92)														
44	II. Complementary investment tax credit - article 152bis , paragraphs 2, 3, 4, 5, 6, 7a and 9 L.I.R. (Softwares are not eligible to a complementary investment tax credit. Assets acquired in a previous financial year and that were not taken into account in that financial year according to article 152bis , paragraph 4 L.I.R. shall be included in the determination of the complementary investment tax credit)														
45	Detail of the net book value of the investments										Amount	(1)			
46															
47															
48															
49															
50															
51															
52															
53	Total of investments at the end of the financial year										=				
54	- Arithmetic average of the book value of these assets at the end of the financial years of reference (carried forward from line 85, minimum 1 850 €)										-				
55	Subtotal (a negative result is not excluded)										=				
56	+ Depreciation recorded on assets acquired or produced during the financial year										+				
57	Subtotal										=				
58	- Complementary investment of the transfer (in the case of a free of charge block acquisition of an enterprise, of an autonomous part of an enterprise or of a fraction of an enterprise during the financial year of the investment)										-				
59	+ Complementary investment relating to the part of the financial year of the investment prior to the free of charge block sale of an autonomous part of an enterprise or of a fraction of an enterprise										+				
60	Total amount of complementary investment (limited to the value of the realised investment)										=				
61	Tax credit: 13% of the total referred to in line 60 (to carry forward to page 3, line 91)														

Line	Determination of the global book value of the investments at the end of the financial years of reference (Assets acquired in a previous financial year and that were not taken into account in that financial year according to article 152 <i>bis</i> , paragraph 4 L.I.R., shall be included. Softwares are not eligible to a complementary investment tax credit)						
62	1.	Closing date of the financial years of reference	2018	2019	2020	2021	2022
63	2.	Detail of the net book value of the investments					
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85	3.	Reduction of the value assigned to the investments at the closing date of the five financial years preceeding a block sale of an autonomous part of an enterprise or of a fraction of an enterprise (article 152 <i>bis</i> , paragraph 5 L.I.R.)	-	-	-	-	-
86	4.	Increase due to a free of charge acquisition of an entreprise, of an autonomous part of an enterprise or of a fraction of an enterprise (article 152 <i>bis</i> , paragraph 6 L.I.R.)	+	+	+	+	+
87		Total:					
88	5.	Total of investments of all financial years of reference	<div></div>				
89	6.	Arithmetic average: (division of the total referred to in the previous line by the number of financial years of reference, limited to 5 financial years)	<div></div>				
90	III. Amounts to carry forward to tax return						
91	Tax credit for investment (sum of lines 20, 30 and 61)					<div></div>	<div></div>
92	Tax credit for the acquisition of software (total of line 43)					<div></div>	<div></div>