

## LE GOUVERNEMENT DU GRAND-DUCHÉ DE LUXEMBOURG Administration des contributions directes

File no.								
form 800		yea	ar : 20	023		F	page	: 1/3

	https://impotsdirects.public.lu			
Гах	office:			
Nan	ne of taxpayer:			
	Tax credit for invest	ment		
	(Appendix to the 2023 income to	ax return)		
Line	1			
1	Closing date of the financial year of the investment:			
2	I. Global investment tax credit - article 152 <i>bi</i> s , paragra	phs 7, 7a and	9 L.I.R.	
3	A. Investments in depreciable assets referred to in article 152 <i>bis</i> , paragraph	n 7, subparagraphs	1 to 3 L.I.R.	
4	Detail of new investments	Estimated useful life	Acquisition price or production cost	(1)
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	Zero-emission cars referred to in article 152 <i>bis</i> , paragraph 7, subparagraph 2, number 4, f) L.I.R.			
16	Total of investments			
17	Tax credit			
18	8% for the first tranche of investment not exceeding 150 000 €			
19	2% for the tranche of investment exceeding 150 000 €			
20	Total (to carry forward to page 3, line 91)			
21	B. Investments referred to in article 152 <i>bis</i> , paragraph 7, subparagraph 1, no for the special depreciation referred to in article 32 <i>bis</i> L.I.R.)	umber 4 L.I.R. (fixed	d assets approved to	be eligible
22	Detail of the approved investments (indicate, for each asset, the designation and the function of the investment asset in the enterprise)	Estimated useful life	Acquisition price or production cost	(1)
23				
24				
25				
26	Total of investments			
27	Tax credit			

28 9% for the first tranche of investment not exceeding 150 000 €

29 4% for the tranche of investment exceeding 150 000 €

30 Total (to carry forward to page 3, line 91)

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31	C. Acquisition of softwares if not acquired from an affiliated of by these softwares is excluded from the scope of the tax r					.I.R. an	d if the	incom	e genera	ated
			Estima	ated us	eful	Acquis	ition pri	ce or		
32	Detail of software acquisitions			life			uction c		(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	, , ,									
	(to carry forward to page 3, line 92)									
44	II. Complementary investment tax credit - art	icle 152 <i>bi</i> s	, para	grap	hs 2,	, 3, 4,	5, 6,	7a aı	nd 9	
	<b>L.I.R.</b> (Softwares are not eligible to a complementary investment tax	credit Assets a	cauired ir	n a pre	vious f	inancia	l vear a	nd that	were not	t
	taken into account in that financial year according to article 152									
	complementary investment tax credit)									
45	Detail of the most be also value of the improduce of					,			(4)	
45	Detail of the net book value of the investments				-	P	Amount		(1)	
45 46	Detail of the net book value of the investments				-	A	Amount		(1)	
	Detail of the net book value of the investments				-	F	Amount		(1)	
46	Detail of the net book value of the investments					F	Amount		(1)	
46 47	Detail of the net book value of the investments					F	Amount		(1)	
46 47 48	Detail of the net book value of the investments					A	Amount		(1)	
46 47 48 49	Detail of the net book value of the investments					A	Amount		(1)	
46 47 48 49 50	Detail of the net book value of the investments					A	Amount		(1)	
46 47 48 49 50 51	Detail of the net book value of the investments  Total of investments at the end of the financial year					=	Amount		(1)	
46 47 48 49 50 51 52		d of the financia	years of	refere	nce		Amount		(1)	
46 47 48 49 50 51 52 53	Total of investments at the end of the financial year  Arithmetic average of the book value of these assets at the end	d of the financia	years of	refere	nce		Amount		(1)	
46 47 48 49 50 51 52 53	Total of investments at the end of the financial year  Arithmetic average of the book value of these assets at the end (carried forward from line 85, minimum 1 850 €)			refere	nce	=	Amount		(1)	
46 47 48 49 50 51 52 53 54 55	Total of investments at the end of the financial year  Arithmetic average of the book value of these assets at the end (carried forward from line 85, minimum 1 850 €)  Subtotal (a negative result is not excluded)			· refere	nce	= -	Amount		(1)	
46 47 48 49 50 51 52 53 54 55	Total of investments at the end of the financial year  Arithmetic average of the book value of these assets at the end (carried forward from line 85, minimum 1 850 €)  Subtotal (a negative result is not excluded)  + Depreciation recorded on assets acquired or produced during the second content of the end of the second content of the end o	the financial yea	r k acquisi	tion of		= - +	Amount		(1)	
46 47 48 49 50 51 52 53 54 55 56	Total of investments at the end of the financial year  Arithmetic average of the book value of these assets at the end (carried forward from line 85, minimum 1 850 €)  Subtotal (a negative result is not excluded)  + Depreciation recorded on assets acquired or produced during the subtotal  Complementary investment of the transfer (in the case of a free enterprise, of an autonomous part of an enterprise or of a fract	the financial yea e of charge bloc tion of an enterp year of the inves	r k acquisi rise durin	tion of ig the ior to tl	an	= - +	Amount		(1)	
46 47 48 49 50 51 52 53 54 55 56 57	Total of investments at the end of the financial year  Arithmetic average of the book value of these assets at the end (carried forward from line 85, minimum 1 850 €)  Subtotal (a negative result is not excluded)  + Depreciation recorded on assets acquired or produced during the subtotal  Complementary investment of the transfer (in the case of a free enterprise, of an autonomous part of an enterprise or of a fract financial year of the investment)  Complementary investment relating to the part of the financial	the financial yea e of charge bloc tion of an enterp year of the inves se or of a fractio	r k acquisi rise durin stment pr n of an e	tion of ig the ior to tl	an	= + = -	Amount		(1)	

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Line	<b>Det</b> acqu	ermination of the global book value of the invest uired in a previous financial year and that were not taken in R., shall be included. Softwares are not eligible to a comple	to account in the	at financial	year according		
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					
64							
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85	3.	Reduction of the value assigned to the investments at the closing date of the five financial years preceding 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					
89	6.	Arithmetic average: (division of the total referred to in the number of financial years of reference, limited to 5 financial		the			
90	III.	Amounts to carry forward to tax return					
91		credit for investment n of lines 20, 30 and 61)					
92		credit for the acquisition of software Il of line 43)					