



Corporate income tax, municipal business and net worth tax return for resident corporations

Public liability companies, simplified stock companies, partnerships limited by shares, limited liability companies, simplified limited liability companies and European companies cannot use this form but must use the tax form online via MyGuichet.lu.

General indications

G0010	Name of the company		
G0050	Legal form		
G0020	File number		
G0030	Commercial Register number		
G0060	Listed company	yes	no
G0070	Object of the enterprise		
G0080	Tax office		
G0090	Rectified tax return	yes	no
G0095	Former name (following a change of name)		
G0100	Former file number (following a change of legal form)		
G0105	Other information		

Dissolution or voluntary liquidation

G0120	Absorption (dissolution without liquidation)	yes	no
G0150	Name of the absorbing company		
G0160	File no. of the absorbing company		
G0130	Date of dissolution and absorption		
G0140	Closing date of the liquidation		

Please indicate the liquidator as legal representative in the Contact section below



Judicial liquidation or bankruptcy

G0180 Date of judicial liquidation or bankruptcy

G0190 Closing date of the judicial liquidation or bankruptcy

Please indicate the legal liquidator or the curator as legal representative in the Contact section below

Financial year from 01/01 to 31/12

G0200 Is the financial year diverging?

yes no

G0210 Beginning of the financial year

G0220 Closing of the financial year

Bank account of the corporation

G0230 Name of the bank account holder

G0240 Bank account number (IBAN code)

G0250 SWIFT / BIC

Currency (in case of the tax return in a foreign currency)

G0260 Currency of the tax return

Exchange rate

G0270 Type of rate Average annual rate Yearend rate

Permanent establishments on the territory of the Grand Duchy of Luxembourg

G0760 Municipality where the head office is located (at the end of the financial year)

G0770 Did the enterprise have permanent establishments on the territory of other municipalities?

yes no

G0780 Did the enterprise transfer its head office during this financial year to the territory of a different municipality?

yes no

G0790 Was the head office located on the territory of an intercommunal activity zone (zone d'activité intercommunale) during the financial year?

yes no

G0800 Name of the intercommunal activity zone (zone d'activité intercommunale) where the head office is located?

In case of ventilation of the municipality tax between different municipalities, the key of the final ventilation can be declared on the annexe 999, in case it varies from the key declared at the beginning of the financial year



Tax consolidation

Consolidating parent company or consolidating subsidiary company

Consolidated company(s)

Depreciation charge according to article 32, paragraph 1a L.I.R.

3/18



Miscellaneous

G2330	Did the company engage into transactions with related parties (articles 56 and 56bis L.I.R.)?	yes	no
G2340	Did the company opt for the simplification measure stated in section 4 of the Circular of the Director of the tax administration L.I.R. 56/1 - 56bis/1 as of December 27, 2016 ?	yes	no
G2100	Has the company been object of an advanced tax agreement or submitted advanced tax agreement for 2017 ?	yes	no
G2110	Is the company a securitisation undertaking, a venture capital company (SICAR), an institution for occupational retirement provision in form of a pension savings company with variable capital (SEPCAV) or in form of a pension savings association (ASSEP)?	yes	no



Contact details

Head office or registered office (at the end of the financial year)

G0330

Address

G0320

Postal code

G0325

Locality

G0305

Country

G0370

Telephone

G0380

E-mail

Postal address

G0390

The postal address is different from that indicated above

G0430

Address

G0431

G0432

G0420

Postal code

G0425

Locality

G0405

Country

Legal representative, e.g. CEO, administrative manager, chairman of the board of directors

G0560

Name

G0570

First name

G0580

National ID number

G0590

OR Date of birth

G0595

Place of birth



G0630

Address

G0631

G0632

G0620

Postal code

G0625

Locality

G0605

Country of the legal representative

G0640

Telephone

G0645

E-mail

Name of the person or firm who helped to prepare the tax return

G0650

Contact person

G0730

Firm / company

G0690

Address

G0691

G0692

G0680

Postal code

G0685

Locality

G0665

Country

G0740

Telephone

G0750

OR E-mail

Signature

We certify that this tax return is sincere and complete.

The legal representative (or any person mandated by the latter)

, on



Corporate income tax

Corporate income tax - Profit/loss and additions

Currency

Euro

R0010 0010	Profit/loss according to commercial balance sheet
R0020 0020	Profit/loss according to tax balance sheet (details attached in case of establishment of a tax balance sheet)

Add the following amounts provided that they have reduced or are not included in the balance sheet result

R0030 0030	Disallowed or excessive depreciation for wear and tear or reduction in substance
R0040 0040	Deductions for disallowed or excessive depreciation or allocations to provisions
R0050 1000	Allocation to the reserves (details attached)
R0060 1010	Hidden profit distribution
R0070 1030	Remunerations paid to directors (remunerations of any kind paid to directors, statutory auditors or to persons exercising similar functions, to the extent that such remunerations are not granted for the day-to-day management of the company)
R0080 1040	Fines under the terms of Article 12, no 4 L.I.R.
R0100 1050	Luxembourg withholding tax on income from capital (details attached)
R0110 1060	Foreign withholding tax (foreign withholding tax creditable under a double tax treaty or under the terms of Article 134bis L.I.R.)
R0120 1080	Withholding tax on directors fees

Non-deductible taxes

R0130 1090	Corporate income tax
R0140 1100	Withholding tax on income from capital
R0150 1110	Net worth tax
R0160 1240	Municipal business tax



	Currency	Euro
R0170 1130	Non-deductible foreign taxes	
R0180 1140	Interest late-payment of the taxes mentioned above	
R0190 1145	Other non-deductible taxes	
R0200 1150	Loss made by a permanent establishment located in a state with which Luxembourg has a double tax treaty (details attached)	
R0210 1160	Loss on foreign assets located in a state with which Luxembourg has a double tax treaty (details attached)	
R0220 1190	Expenses incurred for religious, charitable or public interest purposes, including donations under the terms of Article 109, paragraph 1 no 3 L.I.R.	
R0250 7010		
R0250 7010		
R0300	Subtotal	

Corporate income tax - Deductions

R1000 1610	Exempt income from substantial participations (details attached)	
R1010 1620	Operating expenses with an economic link to these participations (details attached)	
R1020	Subtotal (the details of income and operating expenses with an economic link to these participations are to be provided on the form 506a or a PDF attachment)	
R1030	Exempt income under the terms of article 115 no 15a L.I.R.	
R1040	Operating expenses with a link to this income	
R1050	Subtotal (the details of the exempt income under the terms of article 115 no 15a L.I.R. are to be provided on a PDF attachment)	
R1060 1670	Adjustments of depreciation	



Refund and release of provisions for non-deductible taxes

Currency

Euro

R1070

1690

Corporate income tax

R1080

1700

Tax on income from capital

R1090

1710

Net worth tax

R1100

1800

Municipal business tax

R1110

1720

Miscellaneous non-deductible taxes

R1120

1730

Profit made by a permanent establishment located in a state with which Luxembourg has a double tax treaty (details attached)

R1130

1740

Other income exempt in Luxembourg under the terms of a double tax treaty (details attached)

R1200

1830

Partial exemption or deduction under the terms of Article 50bis L.I.R. for income generated by certain types of intellectual property (details attached)

R1250

7020

R1250

7020

R1300

Subtotal

R2000

1900

Profit to report for the calculation of the Municipal business tax

Corporate income tax - Tax consolidation regime

Total of the losses carried forward that incurred before the entitlement to the tax consolidation regime

R2010

At the beginning of the financial year

R2020

Allocated for the financial year

R2030

At the end of the financial year

R2040

1905

Transfer of the fiscal result of the consolidated companies

R2050

1904

Transfer of the fiscal result to the consolidating parent company or the consolidating subsidiary company (after deduction of the above-mentioned losses)

R2060

Total amount of donations, to be taken into account by the consolidating parent company



Corporate income tax - Special expenses

Currency

Euro

Donations

R2100
0912

Carried forward donations 2015

R2110
0911

Carried forward donations 2016

R2120
0910

Donations 2017 (details attached)

Operating losses to be carried forward

R2130



Corporate income tax - Amounts to deduct from the tax charge

Currency

Euro

Tax credit for venture capital investment

(the certificate delivered by the Ministry of Finance and the Ministry for Economic Affairs must be presented to the relevant tax office (copy to be attached to this form).)

R4000
2170 Current financial year

Tax credit for investment

(details on form 800)

R4100
2240 Current financial year

E0880 Carried forward (details
attached)

Tax credit for recruiting unemployed persons

(details on form 805)

R4200
2245 Current financial year

E0940 Carried forward (details
attached)

Tax credit for further professional education

(the certificate delivered by the Ministry of Finance must be presented to the relevant tax office (copy to be attached to this form).)

R4300
2247 Current financial year

E1000 Carried forward (details
attached)

Withholding tax

R4410
2190 Withholding tax on directors' fees (details attached)

R4420
2200 Offsetable and refundable withholding tax on Luxembourg
income from capital (articles 154 (6a) and 149(4a) L.I.R.)
(details attached)

R4425
2205 Offsetable withholding tax on Luxembourg income from
capital within the limit of the tax due (article 154 (6a) L.I.R.)
(details attached)

R4430
2210 Foreign withholding tax creditable under a double tax
treaty (details attached)

R4440
2220 Foreign withholding tax under the terms of Article 134bis
L.I.R. (details attached)

R4500
7030



Municipal business tax

Municipal business tax - Profit, additions and deductions

Currency

Euro

Profit/loss

C0010
0010

Profit drawn up according to the provisions of the law on
Corporate Income tax Act

C0020

0025

Amounts not subject to municipal business tax (details attached)

C0030

Subtotal

Add the following amounts (if deducted when establishing the profit)

C0110
0230

Profit shares distributed to partners with indefinite and joint
liability of a partnership limited by shares on unrealized
contributions to the capital or as remuneration (directors' fees) for
management

C0120
0270

Share of losses in partnerships

C0130

0280

Operating loss of permanent establishments located abroad

C0140
7010

Deductions

C0200

0430

Share of profits in partnerships and dividends or profit shares from
a holding of at least 10% in a fully taxable stock corporation

C0210

0440

Share of operating profit relating to permanent establishments
located abroad

Donations

C0220
1466

Carried forward from 2015

C0230
1465

Carried forward from 2016

C0240
1460

Donations 2017

C0250

Operating profit



Total of the losses carried forward that incurred before the entitlement to the tax consolidation regime

	Currency	Euro
C0310	At the beginning of the financial year	
C0320	Allocated for the financial year	
C0330	At the end of the financial year	
C0350 0520	Transfer of the fiscal result of the subsidiary company to the consolidating parent company or to the consolidating subsidiary company	
C0360	Total amount of donations, to be taken into account by the consolidating parent company or the consolidating subsidiary company	
C0340 0525	Transfer of the fiscal results of the consolidated companies	

[illegible]



Net worth tax 2018 - Business assets on 01/01/2018

	Net worth taxable and elements exempt by §60 and 60bis BewG	Net worth exempt by a double tax treaty
Z0010	Real estate in Luxembourg (valued at its unit value - «valeur unitaire»)	
Z0020	Has the unit value been determined for all elements ?	
	yes	no
Z0030	Real estate abroad (valued at its realisable value)	
Z0050 0010	Total	
Z0070 0020	Grants, claims	
Z0090 0030	Fixed assets (without shares and stocks valued at 31/12)	
Z0110	Current and liquid assets (without shares and stocks valued at 31/12)	
Z0130	Shares and stocks valued at 31/12	
Z0200 6910		
Z0400 0070	Participation exemption (§60 BewG)	
Z0410 0075	Intellectual property exemption (§60bis BewG)	
Z0500	Total worth	



Net worth taxable and elements
exempt by §60 and 60bis BewG

Net worth exempt by a double tax
treaty

Z0600

Liabilities and provisions

Z0620

Of which non-deductible liabilities (§60 and 60bis BewG)

Z0750

0060

Subtotal

Z0800

6920

Z0900

Total liabilities

Z1000

0300

Net worth

Net worth tax - Additional question(s)

(in the case of a diverging financial year)

31st December 2017 is the key date for the evaluation of financial assets (§ 63 BewG)

Z0001

Exchange rate at the end of the financial year

yes

no

Z0002

Exchange rate

Request for net worth tax reduction by setting up a special five-year reserve (§ 8a VStG)

F1200

By allocating the profit of the financial year 2017

F1210

By allocating previously constituted free reserves (for lack of sufficient profit)



Net worth tax - Minimum tax

		Currency	Euro
R3100 1020	Financial fixed assets (23*)		
R3110 1025	Amounts owed by affiliated undertakings and by undertakings with which the corporation is linked by virtue of participating interests (41*)		
R3120 1030	Transferable securities (50*)		
R3130 1035	Cash at bank, cash in postal cheques accounts, cheques and cash in hand (51*)		
R3140 1040	Sum of accounts (23, 41, 50, 51 of the standard chart of accounts)		
R3150 1045	Balance sheet total (of the standard chart of accounts)		

Shareholders (join one attachment per shareholder)

G1000	Number of shareholders and owners of registered and bearer shares with a minimum holding of 10% at the end of the financial year		
G1400	Were there any other shareholders or owners of registered or bearer shares that held more than 10% at any time during the financial term?	yes	no



Shareholder (Physical person)

G1020	Name	
G1030	First name	
G1040	National ID number	
G1050	OR Date of birth	
G1060	AND place of birth	
G1230	Address	
G1231		
G1232		
G1220	Postal code	
G1225	Locality	
G1205	Country	
G1290	Percentage held in the share capital	
G1300	Annual gross remuneration	
G1310	Social insurance contribution paid by the company	
G1360	Rent paid by the company	
G1350	Profit distribution by the company	
G1370	Other allocations and benefits paid by the company	



Shareholder (Moral person)

G1100 Name of the company or corporation

G1135 File no.

G1140 Date of constitution

G1150 Legal form

G1160 Indicate the legal form

G1230 Address

G1231

G1232

G1220 Postal code

G1225 Locality

G1205 Country

G1290 Percentage held in the share capital

G1350 Profit distribution by the company

G1370 Other allocations and benefits paid by the company

G1110 Name of the legal representative

G1120 First name of the legal representative

G1130 National ID number of the legal representative

G1050 OR Date of birth

G1060 AND place of birth