



Tax office: \_\_\_\_\_

## Details of the shareholdings referred to in Article 166 L.I.R.

Tax year 2017

Line

1 Company name \_\_\_\_\_

2 Name of the shareholding \_\_\_\_\_

3 Legal form of the subsidiary \_\_\_\_\_ Country \_\_\_\_\_

4 Is the subsidiary fully taxable to a tax corresponding to the corporate income tax ?  
Yes  No

5 **1) Data concerning the purchase price**

	Date	Number of shares	%	Value following commercial balance sheet (currency)	Value following fiscal balance sheet (EUR)	Observations
	1	2	3	4	5	6
6 Situation at the beginning of the financial year _____						
7 + Purchases / New contributions _____						
8 _____						
9 _____						
10 - Sales _____						
11 _____						
12 Value at the end of the financial year _____						

13 Financing equity _____						
14 Debt financing _____						

15 **2) Valuation as at 31.12.2017 (§ 13 BewG.)**

16 Valuation method used: \_\_\_\_\_  
(for example: stock market price, market value, estimated disposal value)

	Date of disposal	Currency	Gross amount	Observations
17 <b>3) Income from shareholding</b>				
18 Taxable dividends _____				
19 Exempt dividends _____				
20 _____				
21 Taxable capital gains on sales _____				
22 Tax exempt capital gains on sales _____				
23 Reversal of depreciation (relating to article 166 paragraph (5) 2 and (6) L.I.R. ) _____				
24 Other (please specify) _____				

Line

25 **4) Charges in relation with the shareholding**26 **a) Balance sheet data**

	Refinancing		Depreciation	
	Balance sheet (Currency)	Fiscal balance sheet (EUR)	Trading balance sheet (Currency)	Fiscal balance sheet (EUR)
27 Value at the beginning of the financial year				
28 + Increase				
29 +				
30 - Decrease				
31 -				
32 Value at the end of the financial year				

33 **b) Profit and Loss account data**

	Currency	EUR
34 Interest and commissions paid		
35 Depreciation		
36 Management costs		
37 Other (e.g. foreign exchange loss)		
38 Total charges		
39 Wherefrom non-deductible		
40 Wherefrom deductible		

41 **c) Charges fiscally deducted to be deferred on capital gains on sale**

	EUR
42 Value at the beginning of the financial year	
43 Variations	
44 Value at the end of the financial year	

45 **d) Application of Article 166 (6) L.I.R. (depreciation in relation with tax exempt dividends)**

	EUR
46 Depreciation at the beginning of the financial year	
47 + Allowances (non-deductible)	
48 - Write-back (non-taxable / see line 23)	
49 Depreciaton at the end of the financial year	