



Corporate income tax and municipal business tax return for the year 2017 of corporations whose registered office or central administration is not located in Luxembourg

NOTICE

The sending of this form should be considered as an invitation to the taxpayer to submit a tax return for the year 2017 – and to elect a domicile in Luxembourg (see line 10). It must be submitted to the appropriate tax office by 31 May 2018 at the latest.

The tax return must be submitted and signed by the legal representative. Details of the calculation of net income have to be attached to the tax return. Income which, in the opinion of the taxpayer, is not liable to taxation must also be declared. The decision concerning the taxability of this income is taken by the Direct Tax Authority. Any inaccurate or incomplete information may give rise to penalties.

The administration may compel the taxpayer by means of fines to submit a declaration (paragraph 202 A.O.). In the event of a failure to respect the submission deadline the administration is entitled to apply a surcharge of up to 10% of the final tax amount (paragraph 168 A.O.).

Line	I. General information	
1	Name of the company or collective entity:	
2	Head office (full address):	
3	Registered office (full address):	
4	Telephone:	E-mail :
5	Object of the enterprise:	
6	Type of business or source of income in Luxembourg:	
7	Address of the permanent establishment / permanent representative / place where the business is carried out in Luxembourg:	
8	Representative (§ 107 A.O.) (full address):	
9	Telephone:	E-mail :
10	Administrator of assets located in Luxembourg (§ 108 A.O.) (name, forename, town, street and number):	
11	Person (domiciled in Luxembourg) appointed to receive notifications from the Administration (§ 89 A.O.) (name, forename, town, street and number):	
12	Bank account of the collective entity (IBAN code):	SWIFT / BIC:

Line

13 Mr - Mrs - Firm (name, forename, domicile):

helped to draw up the tax return.

14 **II. Depreciation charge according to article 32, paragraph 1a L.I.R.**15 Request for depreciation charge according to article 32, paragraph 1a L.I.R.: Yes No

16 Amount of the depreciation charge for wear and tear which has not been deducted in the tax balance sheet 2017:

17 **III. Miscellaneous**18 Did the company engage into transactions with related parties (articles 56 and 56bis L.I.R.)? Yes No 19 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 20 Has the company been object of an advanced tax agreement or submitted advanced tax agreement for 2017 ? Yes No 21 **II. Computation of commercial profit**22 **Commercial profit in the sense of Articles 14 and 15 L.I.R.** made directly or indirectly by a permanent establishment located in Luxembourg and profit deriving from the exercise in Luxembourg of a business subject to prior authorisation under the provisions of the law on street trading and itinerant professions.

23 The commercial profit also includes any the profit arising from the sale or the termination of a business.

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Normal assessment		120		440		Non-resident			2
Case 0 with no assessment details	X	X	442			Relevant municipality			
No assessment issued		127		447					
No assesement or statement issued		128		448					
Final assessment		1		Provisional assessment 2 = § 100,1 3 = § 100,2		2		3	amended assessment

2) Tick the appropriate box

Line		euro	
24	Business income _____		0010
25	Add the following amounts provided that they have reduced the balance sheet result:		
26	Disallowed or excessive depreciation for wear and tear or reduction in substance _____		0030
27	Deductions for disallowed or excessive depreciation or allocations provisions _____		0040
28	Allocation to the reserves (details attached) _____		1000
29	Hidden profit distribution _____		1010
30	Expenses for fulfilling obligations imposed by the statutory commitments or by the social pact _____		1020
31	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 or the collective entity (including accommodation costs, travel and other expenses, provided that they exceed in each individual case the expenses associated with these functions) _____		1030
32	Fines under the terms of Article 12, no 4 L.I.R. _____		1040
33	Non-deductible taxes		
34	a) Corporate income tax _____		1090
35	b) Withholding tax on income from capital _____		1100
36	c) Net worth tax _____		1110
37	d) Municipal business tax _____		1240
38	e) Non-deductible foreign taxes _____		1130
39	f) Late-payment interest on the taxes mentioned in a) - d) _____		1140
40	g) Other non-deductible taxes (please specify) _____		1145
41	Expenses incurred for religious, charitable or public interest purposes, including donations under the terms of Article 109, paragraph 1, no 3 L.I.R. _____		1190
42			7010
43			7010
44	To be carried forward:		

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Line		euro	
45	Carried forward:		
46	Deduct the following income provided that it has increased the balance sheet result:		
47	Exempt income from substantial participations (details attached)	euro	1610
48	- Operating expenses with an economic link to these participations (details attached)	-	1620
49	Sub-total:	-	
50	Adjustments of depreciation _____	-	1670
51	Refund and release of provisions for non deductible taxes		
52	a) Corporate income tax _____	-	1690
53	b) Tax on income from capital _____	-	1700
54	c) Net worth tax _____	-	1710
55	d) Municipal business tax _____	-	
56	e) Miscellaneous non-deductible taxes _____	-	1720
57	Partial exemption under the terms of Article 50bis L.I.R. for income generated by particular intellectual property rights _____	-	1830
58	Taxable profit:		
59	Tax exempt interest from Grand-Duchy government loans after deduction of charges economically linked (details attached) _____		1640
60	Exempt income under the terms of Article 115 n°15a L.I.R. after deduction of charges economically linked (details attached) _____		1630
61	Profit of the domestic establishment :		

										euro			
Line	IV. Summary of net income												
62	A) Business income ⁵⁾												
63	1. Profit according to line 60 _____												
64	2. Share(s) in profits of co-trader in a collective commercial undertaking (general partnerships, limited partnerships, and collective undertakings in general)												
65	Collective undertaking	File no.		Tax office									
66	_____												0010
67	B) Income from agriculture and forestry ^{3) 5)}												
68	Net income from an agricultural or forestry business located in Luxembourg, including any profits from sale or termination (details attached) _____												0090
69	C) Income from independent professional services ^{3) 5)}												
70	Net income from independent professional services if carried out or developed in Luxembourg, including any profit from sale or termination (see appendix) _____												0110
71	D) Salaries and pensions taxable in Luxembourg not subject to withholding tax on salaries and pensions ^{3) 4)} _____												0130
72	E) Net income from capital ³⁾												
73	Dividends or interest from Luxembourg bonds referred to in Article 97 (1) numbers 1 - 3 L.I.R. not exempted from withholding tax under the terms of Article 147 L.I.R. or another legal provision _____												0170
74	F) Net income from rentals and leases ³⁾												
75	This income is taxable in the Grand Duchy, if the real estate from which it is derived is located in the Grand Duchy _____												0190
76	1. Income from letting and leasing of built real estate as shown in appendix/appendices form 190												
	Appendix 1:	Appendix 2:		Appendix 3:									
77	_____												
78	2. Income from letting or leasing of non built real estate (appendix form 195) _____												
79	3. Income (toccage) from the granting of extract right of mineral substances (e.g. ores, stones and soil) _____												
80	Sub-total to be carried forward:												

3) To the extent that such income is not included in the profit of a permanent establishment in Luxembourg.

4) Income for which taxes are collected by means of withholding tax are not indicated.

5) Details of income exempted under the terms of Article 115 no 15a L.I.R. must be attached where necessary.

		euro		
Line	G) Miscellaneous net income ³⁾	Carried forward:		
81	1. Income ⁶⁾ 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 (details attached)			0210
82	2. Profits realised upon the sale of real estate located in Luxembourg (according to form 700)			
Form 700 can be obtained on request and at www.impotsdirects.public.lu				
83	Total domestic income:			
Tax consolidation (131-136 to fill out):				
84	Total of the <u>carried forward losses</u> for the years before admission of the group of companies to the tax consolidation:			
	<u>at the beginning of the year</u> <u>allocation of the year</u> <u>at the end of the year</u>			
85				
86	Transfert of the fiscal result of the consolidated companie(s)			1905
87	Transfert of the fiscal result to the consolidating parent company / subsidiary company			1904
88	H) Special expenses			
89	Operating losses that can be carried forward :			
90				
91	20 ____	20 ____	20 ____	-
92	Taxable income:			2000
93	V. Request for a reduction of net worth tax according to §8a of the law concerning net worth tax (requiring separate accounts)			
constitution / commitment to constitute a special five-year reserve by:		euro		
94	a) allocation of the profit for the tax year 2017			
95	b) allocation of previously constituted free reserves (only if profits are insufficient)			
96	c) <i>amount allocated to the reserve (=a+b)</i>			
97	d) <i>amount of the net worth tax reduction (1/5 of the reserve set up) (the amount under d) is limited to the corporate income tax, increased by the contribution to the employment fund, due before any tax credit for the same tax year)</i>			(IF 1150)
VI. Credits				
98	<input type="checkbox"/> ⁷⁾ Tax credit for venture capital investment (the request, accompanied by the original of the certificate, must be presented to the relevant tax office)			2170
99	<input type="checkbox"/> ⁷⁾ Tax credit for investment (according to form 800)			2240
100	<input type="checkbox"/> ⁷⁾ Tax credit for recruiting unemployed persons (according to appendix 805)			2245
101	<input type="checkbox"/> ⁷⁾ Tax credit for further professional education (the certificate delivered by the Ministry of Finance must be attached)			2247

7) Cocher la case en cas de demande.

Line **VIII. Miscellaneous**

129 1 During the operating year(s) to be taken into account to determine the operating profit, the enterprise had permanent establishments in several municipalities ²⁾ yes no

130 2. Information concerning the shareholders (information to be provided for all owners of registered and bearer shares with a minimum holding of 10%)

Name, address and file no. of shareholders	Holding		Gross remuneration ⁸⁾¹⁰⁾	Profit distribution ¹⁰⁾	Other allocations and benefits ⁹⁾¹⁰⁾
	%	Amount ¹⁰⁾			

131 3. Information in case of tax consolidation (article 164bis L.I.R.)

132 Request submitted on _____ to the tax office _____

133 Name(s) and file number(s) of the consolidating subsidiary companie(s)

134 _____

135 _____

136 _____

137 **IX. Documents and information to attach**

138 The balance sheet of the collective entity and the permanent establishment, the profit and loss account, the goods account, details of overheads, depreciation table, report on the financial year by the board of directors and the independent auditor's report, details of taxes shown as profits and losses (debit and credit), the development of tax accounts (assets and liabilities), justification and the computation method used for other provisions, the status of net assets invested as at 1.1. 2017 or as at the start-up of the business in Luxembourg (all amounts for assets and liabilities must be mentioned).

139 We certify that this declaration is sincere and complete.

140 _____, on _____

141 _____
(signature of the legal representative)

Unsigned declarations are deemed to be null and void.

8) Salaries, wages and bonuses.

9) Details of these allocations must be provided in an appendix, and it must be indicated whether the different advantages are included sub. Remunerations and are subject to withholding tax

10) Indicate the currency of the amount (e.g.:1.000,00 USD)