



## 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):

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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:

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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.

24 currency of the tax return \_\_\_\_\_

25 exchange rate \_\_\_\_\_ average exchange rate  exchange rate at the 31/12 **For official use only**

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		currency	euro	
26	<b>Business income</b>			oo10
27	<b>Add the following amounts provided that they have reduced the balance sheet result:</b>			
28	Disallowed or excessive depreciation for wear and tear or reduction in substance _____			0030
29	Deductions for disallowed or excessive depreciation or allocations provisions _____			0040
30	Allocation to the reserves (details attached) _____			1000
31	Hidden profit distribution _____			1010
32	Expenses for fulfilling obligations imposed by the statutory commitments or by the social pact _____			1020
33	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
34	Fines under the terms of Article 12, no 4 L.I.R. _____			1040
35	Non-deductible taxes			
36	a) Corporate income tax _____			1090
37	b) Withholding tax on income from capital _____			1100
38	c) Net worth tax _____			1110
39	d) Municipal business tax _____			1240
40	e) Non-deductible foreign taxes _____			1130
41	f) Late-payment interest on the taxes mentioned in a) - d) _____			1140
42	g) Other non-deductible taxes (please specify) _____			1145
43	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
44				7010
45				7010
46	To be carried forward:			

1) For official use only

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

		currency	euro	
Line	<b>IV. Summary of net income</b>			
64	<b>A) Business income <sup>5)</sup></b>			
65	1. Profit according to line 60 _____			
66	2. Share(s) in profits of co-trader in a collective commercial undertaking (general partnerships, limited partnerships, and collective undertakings in general)			
67	Collective undertaking                      File no.                                      Tax office			
68	_____			0010
69	<b>B) Income from agriculture and forestry <sup>3) 5)</sup></b>			
70	Net income from an agricultural or forestry business located in Luxembourg, including any profits from sale or termination (details attached) _____			0090
71	<b>C) Income from independent professional services <sup>3) 5)</sup></b>			
72	Net income from independent professional services if carried out or developed in Luxembourg, including any profit from sale or termination (see appendix) _____			0110
73	<b>D) Salaries and pensions taxable in Luxembourg</b> not subject to withholding tax on salaries and pensions <sup>3) 4)</sup> _____			0130
74	<b>E) Net income from capital <sup>3)</sup></b>			
75	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
76	<b>F) Net income from rentals and leases <sup>3)</sup></b>			
77	This income is taxable in the Grand Duchy, if the real estate from which it is derived is located in the Grand Duchy _____			0190
78	1. Income from letting and leasing of built real estate as shown in appendix/appendices form 190			
79	Appendix 1:                                      Appendix 2:                                      Appendix 3: _____			
80	2. Income from letting or leasing of non built real estate (appendix form 195) _____			
81	3. Income (toccage) from the granting of extract right of mineral substances (e.g. ores, stones and soil) _____			
82	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.

		currency	euro					
Line	<b>G) Miscellaneous net income</b> <sup>3)</sup>	Carried forward:						
83	1. Income <sup>6)</sup> 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				
84	2. Profits realised upon the sale of real estate located in Luxembourg (according to form 700)							
<b>Form 700 can be obtained on request and at <a href="http://www.impotsdirects.public.lu">www.impotsdirects.public.lu</a></b>								
85	<b>Total domestic income:</b>							
<b>Tax consolidation</b> (135-140 to fill out):								
86	Total of the <u>carried forward losses</u> for the years before admission of the group of companies to the tax consolidation:							
	at the beginning of the year    allocation of the year    at the end of the year							
87	<table border="1" style="width: 100%;"><tr><td style="width: 33%; height: 20px;"></td><td style="width: 33%;"></td><td style="width: 33%;"></td></tr></table>							
88	Transfert of the fiscal result of the consolidated companie(s)			1905				
89	Transfert of the fiscal result to the consolidating parent company / subsidiary company			1904				
90	<b>H) Special expenses</b>							
91	Operating losses that can be carried forward :							
92	<table border="1" style="width: 100%;"><tr><td style="width: 25%;"></td><td style="width: 25%;"></td><td style="width: 25%;"></td><td style="width: 25%;"></td></tr></table>							
93	20 ____    20 ____    20 ____	-	-					
94	<b>Taxable income:</b>			2000				

**V. Request for a reduction of net worth tax according to §8a of the law concerning net worth tax (requiring separate accounts)**

96            currency of the tax return \_\_\_\_\_

97            exchange rate \_\_\_\_\_ exchange rate at the end of the financial year  exchange rate at the 31/12

constitution / commitment to constitute a special five-year reserve by:

		currency	euro	
98	a) allocation of the profit for the tax year 2017			
99	b) allocation of previously constituted free reserves (only if profits are insufficient)			
100	c) <i>amount allocated to the reserve (=a+b)</i>			
101	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**

102	<input type="checkbox"/> <sup>7)</sup> Tax credit for venture capital investment (the request, accompanied by the original of the certificate, must be presented to the relevant tax office)		2170
103	<input type="checkbox"/> <sup>7)</sup> Tax credit for investment (according to form 800)		2240
104	<input type="checkbox"/> <sup>7)</sup> Tax credit for recruiting unemployed persons (according to appendix 805)		2245
105	<input type="checkbox"/> <sup>7)</sup> 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.

### VII. Municipal business tax

		currency	euro							
Line	Profit for the year 2017 drawn up according to the provisions of the law on corporate income tax			oo10						
106										
107	- Amount not subject to corporate income tax (details attached)	-	-	oo20						
108	Sub-total:			oo30						
109	<b>Add the following amounts, deducted when establishing the profit:</b>									
110	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			o230						
111	Share of losses in collective commercial undertakings			0270						
112	Operating loss in permanent establishments located abroad			0280						
113				7010						
114				7010						
115	Total profit and additions:			0400						
116	<b>To be deducted:</b>									
117	Share of profits in collective commercial undertakings and dividends or profit shares from a holding of at least 10% in a fully taxable stock corporation	-	-	0430						
118	Share of operating profit relating to permanent establishments located abroad	-	-	0440						
119	Donations (details attached):									
	carried forward donations 2015	-	-	1466						
120	carried forward donations 2016	-	-	1465						
121	donations 2017	-	-	1460						
122		-	-	7020						
123		-	-	7020						
124	<b>Operating profit:</b>			0500						
127	<b>Tax consolidation</b> (135-140 to fill out):									
125	Total of the <u>carried forward losses</u> for the years before admission of the group of companies to the tax consolidation:									
126	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;"><u>at the beginning of the year</u></td> <td style="width: 33%; text-align: center;"><u>allocation of the year</u></td> <td style="width: 33%; text-align: center;"><u>at the end of the year</u></td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> </table>	<u>at the beginning of the year</u>	<u>allocation of the year</u>	<u>at the end of the year</u>						
<u>at the beginning of the year</u>	<u>allocation of the year</u>	<u>at the end of the year</u>								
127	Transfert of the fiscal result of the consolidated companie(s)			0520						
128	Transfert of the fiscal result to the consolidating parent company / subsidiary company			0520						
129	Operating losses carried forward:									
130										
131	20 ____	20 ____	20 ____							
132	<b>Remaining operating profit:</b>			o600						
	Reduction in the tax base			o640						
	Global assessment base following lump-sum determination			o990						
	Surcharge for late submission _____ % of the tax base			1030						

Line **VIII. Miscellaneous**

133 1 During the operating year(s) to be taken into account to determine the operating profit, the enterprise had permanent establishments in several municipalities <sup>2)</sup> yes  no

134 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 <sup>8)10)</sup>	Profit distribution <sup>10)</sup>	Other allocations and benefits <sup>9)10)</sup>
	%	Amount <sup>10)</sup>			

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

136 Request submitted on \_\_\_\_\_ to the tax office \_\_\_\_\_

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

138 \_\_\_\_\_

139 \_\_\_\_\_

140 \_\_\_\_\_

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

142 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).

143 We certify that this declaration is sincere and complete.

144 \_\_\_\_\_, on \_\_\_\_\_

145 \_\_\_\_\_  
(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)