



## 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



## Specific tax dispositions

### Tax consolidation

|       |  |     |    |
|-------|--|-----|----|
| G2000 | Is the company part of a tax consolidation group<br>(article 164bis L.I.R.)? | yes | no |
| G2010 | By request of  |     |    |
| G2020 | Submitted to the tax office  |     |    |
| G2030 | The present tax return concerns  |     |    |

### Consolidating parent company or consolidating subsidiary company

|       |  |     |    |
|-------|--|-----|----|
| G2080 | Name   |     |    |
| G2090 | File number  |     |    |
| G2040 | The present tax return takes account of the tax results of<br>the companies being part of the fiscal unity | yes | no |

### Consolidated companie(s)

| Name | File number |
|------|-------------|
|      |             |
|      |             |
|      |             |
|      |             |
|      |             |
|      |             |

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

|       | Devise   | Euro   |
|-------|--|--------|
| G2300 | Request for depreciation charge according to article 32,<br>paragraph 1a L.I.R. in 2018        | yes no |
| G2310 | Amount of the depreciation charge which was not<br>deducted in the tax balance sheet 2018      |        |
| G2315 | Amount of the deferred depreciation charge which was<br>deducted in the tax balance sheet 2018 |        |
| G2320 | Sum of the deferred depreciation charges of previous years<br>which were not deducted          |        |



## Miscellaneous

|       |   |     |    |
|-------|---|-----|----|
| G2330 | Did the company engage into transactions with related undertakings (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 |
| G2350 | Did the company engage into transactions with related undertakings established in jurisdictions listed in the EU list of non-cooperative jurisdictions for tax purposes (web link <a href="http://impotsdirects.public.lu/fr/az/l/ListeUEterritoiresNC.html">http://impotsdirects.public.lu/fr/az/l/ListeUEterritoiresNC.html</a> ) ? | yes | no |
| G2100 | Has the company been object of an advanced tax agreement or submitted advanced tax agreement for 2018 ?   | 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 |
| G2360 | Did the company own in 2018 a permanent establishment engaged in research and development, located in a state of the European Economic Area other than Luxembourg ?   | yes | no |
|       | If yes - in which state(s) ?  |     |    |



## Contact details

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

G0330

Address

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---

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

Insofar personal data concerning natural persons are transmitted by the corporation, these are processed by the tax administration as controller, in accordance to Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation). For further information, refer to category „A à Z“, letter „R“, „Règlement général sur la protection des données (RGPD) - General Data Protection Regulation (GDPR)“ on the tax administration's website ([https://impotsdirects.public.lu/fr/az/r/RGPD\\_GDPR.html](https://impotsdirects.public.lu/fr/az/r/RGPD_GDPR.html)).

## 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<br>0010 | Profit/loss according to commercial balance sheet   |
| R0020<br>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<br>0030 | Disallowed or excessive depreciation for wear and tear or reduction in substance   |
| R0040<br>0040 | Deductions for disallowed or excessive depreciation or allocations to provisions   |
| R0050<br>1000 | Allocation to the reserves (details attached)  |
| R0060<br>1010 | Hidden profit distribution   |
| R0070<br>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<br>1040 | Fines according to article 12, no 4 L.I.R.   |
| R0100<br>1050 | Luxembourg withholding tax on income from capital (details attached)   |
| R0110<br>1060 | Foreign withholding tax (foreign withholding tax creditable according to a double tax treaty or according to article 134bis L.I.R.)  |
| R0120<br>1080 | Withholding tax on directors fees  |

### Non-deductible taxes

|               |  |
|---------------|--|
| R0130<br>1090 | Corporate income tax                   |
| R0140<br>1100 | Withholding tax on income from capital |
| R0150<br>1110 | Net worth tax                          |
| R0160<br>1240 | Municipal business tax                 |



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

## Corporate income tax - Deductions

|               |   |  |
|---------------|---|--|
| R1000<br>1610 | Exempt income from substantial participations (details attached)  |  |
| R1010<br>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 according to article 115 no 15a L.I.R.  |  |
| R1040         | Operating expenses with a link to this income   |  |
| R1050         | Subtotal (the details of the exempt income according to article 115 no 15a L.I.R. are to be provided on a PDF attachment)                                     |  |
| R1060<br>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 according to the terms of a double tax treaty (details attached)

R1200

1830

Partial exemption or deduction according to article 50bis L.I.R. for income generated by certain types of intellectual property (details attached - form 750)

R1210

1835

Partial exemption according to article 50ter L.I.R. (details attached - form 760)

7020

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 incurred before the admission to the fiscal unity

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

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 2016

R2110  
0911

Carried forward donations 2017

R2120  
0910

Donations 2018 (details attached)

### Operating losses to be carried forward

R2130

## Corporate income tax - Amounts to deduct from the tax charge

### Tax credit for investment

R4100  
2240

Tax credit for investment  
(carried forward from line 87 of the form 800)

R4120  
2248

Tax credit for the purchase of software  
(carried forward from line 88 of the form 800)

R4130

Total

R4140

Total purchase price of zero-emission cars in 2018  
(carried forward from line 15 of the form 800)

R4150

Total purchase price of software in 2018  
(carried forward from line 39 of the form 800)

R4110-4119

Carried forward (details  
attached)



Currency

Euro

## Tax credit for recruiting unemployed persons

(details on form 805)

|               |                                    |
|---------------|------------------------------------|
| R4200<br>2245 | Current financial year             |
| R4210-4219    | Carried forward (details attached) |

## Tax credit for further professional education

|            |                                    |
|------------|------------------------------------|
| R4310-4319 | Carried forward (details attached) |
|------------|------------------------------------|

## Tax credit for venture capital investment

|               |                        |
|---------------|------------------------|
| R4000<br>2170 | Current financial year |
|---------------|------------------------|

## Withholding tax

|               |   |
|---------------|---|
| R4410<br>2190 | Withholding tax on directors' fees (details attached)   |
| R4420<br>2200 | Offsetable and refundable withholding tax on Luxembourg income from capital (articles 154 (6a) and 149(4a) L.I.R.) (details attached)     |
| R4425<br>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<br>2210 | Foreign withholding tax creditable according to a double tax treaty (details attached)  |
| R4440<br>2220 | Foreign withholding tax according to article 134bis L.I.R. (details attached)   |
| R4500<br>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 2016

C0230  
1465

Carried forward from 2017

C0240  
1460

Donations 2018

C0250

**Operating profit**



## Municipal business tax - Tax consolidation

Currency

Euro

Total of the losses carried forward incurred before the admission to the fiscal unity

C0310

At the beginning of the financial year

C0320

Allocated for the financial year

C0330

At the end of the financial year

C0350

Transfer of the fiscal result of the subsidiary company to  
the consolidating parent company or to the consolidating  
subsidiary company

0520

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

## Municipality business tax - Losses

C0410



## Net worth tax 2019 - Business assets on 01/01/2019

|               | Net worth taxable and elements<br>exempt by<br>§§ 60, 60bis and 60ter BewG | Net worth exempt by a double tax<br>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<br>0010 | Total  |  |
| Z0070<br>0020 | Grants, claims   |  |
| Z0090<br>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<br>6910 |  |  |
| Z0400<br>0070 | Participation exemption (§60 BewG)   |  |
| Z0410<br>0075 | Intellectual property exemption (§60bis BewG)                              |  |
| Z0420<br>0085 | Intellectual property exemption (§60ter BewG)                              |  |
| Z0500         | Total worth  |  |



Net worth taxable and elements  
exempt by  
§§ 60, 60bis and 60ter 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 2018 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 2018

F1210

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



## Net worth tax - Minimum tax

|               |   | Currency | Euro |
|---------------|---|----------|------|
| F1300<br>1020 | Financial fixed assets (23*)  |          |      |
| F1310<br>1025 | Amounts owed by affiliated undertakings and by undertakings with which the corporation is linked by virtue of participating interests (41*) |          |      |
| F1320<br>1030 | Transferable securities (50*)   |          |      |
| F1330<br>1035 | Cash at bank, cash in postal cheques accounts, cheques and cash in hand (51*)   |          |      |
| F1340<br>1040 | <b>Sum of accounts (23, 41, 50, 51 of the standard chart of accounts)</b>   |          |      |
| F1350<br>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