



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

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

### Tax year 2018

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 <input type="checkbox"/> No <input type="checkbox"/>

#### 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 31.12.2018 (§ 13 BewG.)

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

	Date of disposal	Currency	Gross amount	Observations
17) 3) Income from shareholding				
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 Depreciation at the end of the financial year	