



## Corporate income tax and municipal business tax return for the year 2018 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 2018 – and to elect a domicile in Luxembourg (see line 10). It must be submitted to the appropriate tax office by 31 May 2019 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 2018:  
\_\_\_\_\_17 **III. Miscellaneous**

18 Did the company own a permanent establishment engaged in research and development, located in a state of the European Economic Area other than Luxembourg ?

Yes  No If so, in which state(s) located in a state of the European Economic Area other than Luxembourg did the company own a permanent establishment engaged in research and development ?  
\_\_\_\_\_19 Did the company engage into transactions with related parties (articles 56 and 56bis L.I.R.)? Yes  No 20 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 21 Has the company been object of an advanced tax agreement or submitted advanced tax agreement for 2018 ? Yes  No 22 **II. Computation of commercial profit**23 **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.

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

25 currency of the tax return \_\_\_\_\_

26 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						
No assessment issued		127		447		Relevant municipality			
No assessment or statement issued		128		448					
Final assessment		1		Provisional assessment				2	3
				2 = § 100,1 3 = § 100,2				amended assessment	

2) Tick the appropriate box

Line		currency	euro	
27	<b>Business income</b>			0010
28	<b>Add the following amounts provided that they have reduced the balance sheet result:</b>			
29	Disallowed or excessive depreciation for wear and tear or reduction in substance _____			0030
30	Deductions for disallowed or excessive depreciation or allocations provisions _____			0040
31	Allocation to the reserves (details attached) _____			1000
32	Hidden profit distribution _____			1010
33	Expenses for fulfilling obligations imposed by the statutory commitments or by the social pact _____			1020
34	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
35	Fines under the terms of Article 12, no 4 L.I.R. _____			1040
36	Non-deductible taxes			
37	a) Corporate income tax _____			1090
38	b) Withholding tax on income from capital _____			1100
39	c) Net worth tax _____			1110
40	d) Municipal business tax _____			1240
41	e) Non-deductible foreign taxes _____			1130
42	f) Late-payment interest on the taxes mentioned in a) - d) _____			1140
43	g) Other non-deductible taxes (please specify) _____			1145
44	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
45				7010
46				7010
47	To be carried forward:			

1) For official use only

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

		currency	euro	
Line	<b>IV. Summary of net income</b>			
65	<b>A) Business income <sup>5)</sup></b>			
66	1. Profit according to line 61 _____			
67	2. Share(s) in profits of co-trader in a collective commercial undertaking (general partnerships, limited partnerships, and collective undertakings in general)			
68	Collective undertaking                      File no.                                      Tax office			
69	_____			0010
70	<b>B) Income from agriculture and forestry <sup>3) 5)</sup></b>			
71	Net income from an agricultural or forestry business located in Luxembourg, including any profits from sale or termination (details attached) _____			0090
72	<b>C) Income from independent professional services <sup>3) 5)</sup></b>			
73	Net income from independent professional services if carried out or developed in Luxembourg, including any profit from sale or termination (see appendix) _____			0110
74	<b>D) Salaries and pensions taxable in Luxembourg not subject to withholding tax on salaries and pensions <sup>3) 4)</sup></b> _____			0130
75	<b>E) Net income from capital <sup>3)</sup></b>			
76	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
77	<b>F) Net income from rentals and leases <sup>3)</sup></b>			
78	This income is taxable in the Grand Duchy, if the real estate from which it is derived is located in the Grand Duchy _____			0190
79	1. Income from letting and leasing of built real estate as shown in appendix/appendices form 190			
80	Appendix 1:                                      Appendix 2:                                      Appendix 3: _____			
81	2. Income from letting or leasing of non built real estate (appendix form 195) _____			
82	3. Income (toccage) from the granting of extract right of mineral substances (e.g. ores, stones and soil) _____			
83	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) Where necessary, indicate details on exempt income according to article 50bis L.I.R. (attach form 750), article 50ter L.I.R. (attach form 760) and article 115no 15a L.I.R. (attach details).

		currency	euro					
Line	<b>G) Miscellaneous net income</b> <sup>3)</sup>	Carried forward:						
84	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				
85	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>							
86	<b>Total domestic income:</b>							
	<b>Tax consolidation</b> (135-140 to fill out):							
87	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>							
88	<table border="1" style="width: 100%;"><tr><td style="width: 33%;"></td><td style="width: 33%;"></td><td style="width: 33%;"></td></tr></table>							
89	Transfert of the fiscal result of the consolidated companie(s)			1905				
90	Transfert of the fiscal result to the consolidating parent company / subsidiary company			1904				
91	<b>H) Special expenses</b>							
92	Operating losses that can be carried forward :							
93	<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>							
94	20____    20____    20____	-	-					
95	<b>Taxable income:</b>			2000				
96	<b>V. Request for a reduction of net worth tax according to §8a of the law concerning net worth tax (requiring separate accounts)</b>							
97	currency of the tax return _____							
98	exchange rate _____ exchange rate at the end of the financial year <input type="checkbox"/> exchange rate at the 31/12 <input type="checkbox"/>							
	constitution / commitment to constitute a special five-year reserve by:	currency	euro					
99	a) allocation of the profit for the tax year 2018 _____							
100	b) allocation of previously constituted free reserves (only if profits are insufficient) _____							
101	c) <i>amount allocated to the reserve (=a+b)</i>							
102	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)				
	<b>VI. Credits</b>							
103	<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				
104	<input type="checkbox"/> <sup>7)</sup> Tax credit for investment (according to form 800)			2240				
105	<input type="checkbox"/> <sup>7)</sup> Tax credit for recruiting unemployed persons (according to appendix 805)			2245				
106	<input type="checkbox"/> <sup>7)</sup> Tax credit for further professional education (the certificate delivered by the Ministry of Finance must be attached)			2247				

## VII. Municipal business tax

Line		currency	euro							
107	Profit for the year 2018 drawn up according to the provisions of the law on corporate income tax			oo10						
108	- Amount not subject to corporate income tax (details attached)	-	-	oo20						
109	Sub-total:			oo30						
110	<b>Add the following amounts, deducted when establishing the profit:</b>									
111	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						
112	Share of losses in collective commercial undertakings			0270						
113	Operating loss in permanent establishments located abroad			0280						
114				7010						
115				7010						
116	Total profit and additions:			0400						
117	<b>To be deducted:</b>									
118	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						
119	Share of operating profit relating to permanent establishments located abroad	-	-	0440						
120	Donations (details attached):									
	carried forward donations 2016	-	-	1466						
121	carried forward donations 2017	-	-	1465						
122	donations 2018	-	-	1460						
123		-	-	7020						
124		-	-	7020						
125	<b>Operating profit:</b>			0500						
128	<b>Tax consolidation</b> (135-140 to fill out):									
126	Total of the <u>carried forward losses</u> for the years before admission of the group of companies to the tax consolidation:									
127	<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>								
128	Transfert of the fiscal result of the consolidated companie(s)			0520						
129	Transfert of the fiscal result to the consolidating parent company / subsidiary company			0520						
130	Operating losses carried forward:									
131										
132	20 _____ 20 _____ 20 _____	-	-							
133	<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**

134 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

135 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>			

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

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

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

139 \_\_\_\_\_

140 \_\_\_\_\_

141 \_\_\_\_\_

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

143 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 1.1.2018 or as at the start-up of the business in Luxembourg (all amounts for assets and liabilities must be mentioned).

144 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)).

145 We certify that this declaration is sincere and complete.

146 \_\_\_\_\_, on \_\_\_\_\_

147 \_\_\_\_\_  
(signature of the legal representative)

Unsigned declarations are deemed to be null and void.

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)