



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.

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	amended assessment		
				2 = § 100,1 3 = § 100,2							

2) Tick the appropriate box

Line		euro	
25	Business income _____		0010
26	Add the following amounts provided that they have reduced the balance sheet result:		0030
27	Disallowed or excessive depreciation for wear and tear or reduction in substance _____		0040
28	Deductions for disallowed or excessive depreciation or allocations provisions _____		1000
29	Allocation to the reserves (details attached) _____		1010
30	Hidden profit distribution _____		1020
31	Expenses for fulfilling obligations imposed by the statutory commitments or by the social pact _____		1030
32	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) _____		1040
33	Fines under the terms of Article 12, no 4 L.I.R. _____		1090
34	Non-deductible taxes		1100
35	a) Corporate income tax _____		1110
36	b) Withholding tax on income from capital _____		1240
37	c) Net worth tax _____		1130
38	d) Municipal business tax _____		1140
39	e) Non-deductible foreign taxes _____		1145
40	f) Late-payment interest on the taxes mentioned in a) - d) _____		1190
41	g) Other non-deductible taxes (please specify) _____		7010
42	Expenses incurred for religious, charitable or public interest purposes, including donations under the terms of Article 109, paragraph 1, no 3 L.I.R. _____		7010
43			
44			
45			

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

Line		euro	
	IV. Summary of net income		
63	A) Business income ⁵⁾		
64	1. Profit according to line 59 _____		
65	2. Share(s) in profits of co-trader in a collective commercial undertaking (general partnerships, limited partnerships, and collective undertakings in general)		
66	Collective undertaking File no. Tax office		
67	_____		0010
68	B) Income from agriculture and forestry ^{3) 5)}		
69	Net income from an agricultural or forestry business located in Luxembourg, including any profits from sale or termination (details attached) _____		0090
70	C) Income from independent professional services ^{3) 5)}		
71	Net income from independent professional services if carried out or developed in Luxembourg, including any profit from sale or termination (see appendix) _____		0110
72	D) Salaries and pensions taxable in Luxembourg not subject to withholding tax on salaries and pensions ^{3) 4)} _____		0130
73	E) Net income from capital ³⁾		
74	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
75	F) Net income from rentals and leases ³⁾		
76	This income is taxable in the Grand Duchy, if the real estate from which it is derived is located in the Grand Duchy _____		0190
77	1. Income from letting and leasing of built real estate as shown in appendix/appendices form 190		
	Appendix 1: Appendix 2: Appendix 3:		
78	_____		
79	2. Income from letting or leasing of non built real estate (appendix form 195) _____		
80	3. Income (toccage) from the granting of extract right of mineral substances (e.g. ores, stones and soil) _____		
81	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).

		euro		
Line	G) Miscellaneous net income ³⁾	Carried forward:		
82	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
83	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			
84	Total domestic income:			
	Tax consolidation (131-136 to fill out):			
85	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>			
86				
87	Transfert of the fiscal result of the consolidated companie(s)			1905
88	Transfert of the fiscal result to the consolidating parent company / subsidiary company			1904
89	H) Special expenses			
90	Operating losses that can be carried forward :			
91				
92	20 ____ 20 ____ 20 ____		-	
93	Taxable income:			2000
94	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	
95	a) allocation of the profit for the tax year 2018			
96	b) allocation of previously constituted free reserves (only if profits are insufficient)			
97	c) <i>amount allocated to the reserve (=a+b)</i>			
98	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			
99	<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
100	<input type="checkbox"/> ⁷⁾ Tax credit for investment (according to form 800)			2240
101	<input type="checkbox"/> ⁷⁾ Tax credit for recruiting unemployed persons (according to appendix 805)			2245
102	<input type="checkbox"/> ⁷⁾ Tax credit for further professional education (the certificate delivered by the Ministry of Finance must be attached)			2247

VII. Municipal business tax

Line		euro												
103	Profit for the year 2018 drawn up according to the provisions of the law on corporate income tax		oo10											
104	- Amount not subject to corporate income tax (details attached)	-	oo20											
105	Sub-total:		oo30											
106	Add the following amounts, deducted when establishing the profit:													
107	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											
108	Share of losses in collective commercial undertakings		0270											
109	Operating loss in permanent establishments located abroad		0280											
110			7010											
111			7010											
112	Total profit and additions:		0400											
113	To be deducted:													
114	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											
115	Share of operating profit relating to permanent establishments located abroad	-	0440											
116	Donations (details attached): carried forward donations 2016	-	1466											
117	carried forward donations 2017	-	1465											
118	donations 2018	-	1460											
119		-	7020											
120		-	7020											
121	Operating profit:		0500											
124	Tax consolidation (131-136 to fill out):													
122	Total of the <u>carried forward losses</u> of the consolidating parent company for the years before admission of the group of companies to the tax consolidation:													
123	<table border="1"> <thead> <tr> <th>at the beginning of the year</th> <th>allocation of the year</th> <th>at the end of the year</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	at the beginning of the year	allocation of the year	at the end of the year										
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125	Transfert of the fiscal result of the consolidated companie(s)		0520											
123	Transfert of the fiscal result to the consolidating parent company / subsidiary company		0520											
126	Operating losses carried forward:													
127	<table border="1"> <thead> <tr> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>													
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20		20		20										
129	Remaining operating profit:		o600											
	Reduction in the tax base		o640											
	Global assessment base following lump-sum determination		o990											
	Surcharge for late submission % of the tax base		1030											

VIII. Miscellaneous

130 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 ☐

131 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 Amount ¹⁰⁾	Gross remuneration ⁸⁾¹⁰⁾	Profit distribution ¹⁰⁾	Other allocations and benefits ⁹⁾¹⁰⁾
%				

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

133 Request submitted on _____ to the tax office _____

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

135 _____

136 _____

137 _____

IX. Documents and information to attach

139 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).

140 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).

141 We certify that this declaration is sincere and complete.

142 _____, on _____

143 _____
(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)