



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.

Corporate income tax, municipal business and net worth tax return for corporations (IR, IC2019/ IF2020)

General information

G0010	Name of the taxpayer	
G0020	File number	
G0050	Legal form	
G0030	Commercial Register number	
G0040	The Commercial Register number is not available	<input type="checkbox"/>
G0045	Date of the filing of the balance sheet with the Registre de commerce et des sociétés	

In case of non-filing, please file a copy of the balance sheet as appendix

G0060	Listed company	<input type="checkbox"/>
G0065	Religious congregation or association	<input type="checkbox"/>
G0070	Object of the enterprise	
G0080	Tax office	
G0090	Rectified tax return	<input type="checkbox"/>

Other information

G0095	Former name and legal form (following a change of legal form)	
G0100	Former file number (following a change of legal form)	
G0105	Other information	



Dissolution or voluntary liquidation

G0110	In state of voluntary dissolution or voluntary liquidation during the financial year	<input type="checkbox"/>
G0120	Absorption (dissolution without liquidation)	<input type="checkbox"/>
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

G0170	In state of a judicial liquidation or bankruptcy during the financial year	<input type="checkbox"/>
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

G0210	Opening date	
G0220	Closing date	
G0225	The closing date was modified in 2019	<input type="checkbox"/>

Please deposit two tax forms (if marked above)

Bank account of the taxpayer

G0230	Name of the bank account holder	
G0240	Bank account number (IBAN code)	
G0250	SWIFT / BIC	

Currency

G0260	Currency of the tax return		
	Exchange rate		
G0270	Type of rate	Average annual rate <input type="checkbox"/>	Yearend rate <input type="checkbox"/>



file number										
form 500	year: 2019									

Contact details

Registered office or central administration (at the end of the financial year)

G0308	Additional detail	
G0310	Number	
G0315	Road/street	
G0320	Postal code	
G0325	Locality	
G0305	Country	
G0370	Telephone	
G0380	E-mail	

Postal address

G0413	Postal box	
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	
G0613	Postal box	
G0620	Postal code	
G0625	Locality	
G0645	Country	
G0640	Telephone	
G0645	E-mail	



file number									
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file number															
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Name of the consolidated companies

G2070 Name of the consolidated company

File number

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

Currency

Euro

G2300	Request for depreciation charge according to article 32, paragraph 1a L.I.R. in 2019	Yes	No
G2310	Amount of the depreciation charge which was not deducted in the tax balance sheet 2019		
G2315	Amount of the deferred depreciation charge which was deducted in the tax balance sheet 2019		
G2320	Sum of the deferred depreciation charges of previous years which were not deducted		

Miscellaneous

G2330	Did the taxpayer engage into transactions with related undertakings (articles 56 and 56bis L.I.R.) ?	Yes	No
G2340	Did the taxpayer 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 taxpayer engage into transactions with related undertakings established in jurisdictions listed in the EU list of non-cooperative jurisdictions for tax purposes (web link http://impotsdirects.public.lu/fr/az/l/ ListeUEterritoiresNC.html) ?	Yes	No



G2100

Has the taxpayer been object of an advanced tax agreement or submitted advanced tax agreement for 2019 ?

Yes

No

G2110

Is the taxpayer 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

G2120

Is the taxpayer a reserved alternative investment fund meeting the criteria of article 48, paragraph 1 of the amended law of July 23, 2016 relating to reserved alternative investment funds ?

Yes

No

Hybrid mismatches (article 168ter L.I.R.)

Currency

Euro

G2450

Amount of the payments or losses that the taxpayer has deducted during the financial year 2019 in relation to one or more hybrid mismatches between the taxpayer and one or more parties of another Member State

G2460

Amount of the payments or losses that the taxpayer has deducted during the financial year 2019 in relation to the commercial or the financial relations between the taxpayer and one or more associated enterprises according to article 168ter L.I.R. of another Member State

Associated enterprises (article 164ter L.I.R.)

Associated enterprises according to article 164ter, paragraph 1 and paragraph 2 L.I.R.

G2470

None

☐

If applicable, please file the supplement "Associated enterprises" (article 164ter L.I.R.)

Controlled foreign companies (article 164ter L.I.R.)

In which corporations, whose registered office and central administration are not located in Luxembourg, did the taxpayer hold by itself or together with its associated enterprises a participation of more than 50 percent of the voting rights, of the capital or of the rights to the profits according to article 164ter, paragraph 1 L.I.R. ?

G2530

None

☐

If applicable, please file the supplement "Controlled foreign companies (article 164ter L.I.R.) and report the subtotal to page 8



I. Resident corporations

Shareholders

G1000 Number of shareholders and owners of registered and bearer shares with a minimum holding of 10% at the end of the business 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
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If applicable, please file the supplement "Shareholder" (one supplement per shareholder)

Permanent establishments

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
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G0780 Did the enterprise transfer its head office during this financial year to the territory of a different municipality ?

Yes	No
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G0790 Was the head office located on the territory of an intercommunal activity zone during the financial year ?

Yes	No
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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 appendix 999, in case it varies from the key declared at the beginning of the financial year

Permanent establishments located outside of the territory of the Grand Duchy of Luxembourg

G0870 Did the taxpayer have in the financial year 2019 one or more permanent establishments located outside of the territory of the Grand Duchy of Luxembourg ?

Yes	No
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G0880 In which state(s) ?

G2360 Did the taxpayer have in 2019 a permanent establishment engaged in research and development, located in a state of the European Economic Area other than Luxembourg ?

Yes	No
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G2370 In which state(s) ?



file number										
form 500	year: 2019									

Corporate income tax - Business profit, additions and deductions

Business profit Currency Euro

R0010 0010	Profit/loss according to commercial balance sheet
R0020 0020	Profit/loss according to tax balance sheet (details attached in case of establishment of a tax balance sheet)

Non-deductible amounts to add provided that they have reduced the balance sheet result or taxable amounts provided that they are not included in the balance sheet result

R0030 0030	Disallowed or excessive depreciation for wear and tear or reduction in substance
R0040 0040	Deductions for disallowed or excessive depreciation or allocations to provisions
R0050 1000	Allocation to the reserves (details attached)
R0060 1010	Hidden profit distribution
R0070 1030	Remunerations paid to directors
R0075	Non-deductible amounts according to article 168ter L.I.R. (hybrid mismatches)
R0077	Net income to include (details attached)
R0080 1040	Fines according to article 12, no 4 L.I.R.
R0100	Luxembourg withholding tax on income from capital (details attached)
R0110 1060	Foreign withholding tax
R0120 1080	Withholding tax on directors fees

Non-deductible taxes

R0130 1090	Corporate income tax
R0140 1100	Withholding tax on income from capital
R0150 1110	Net worth tax
R0160 1240	Municipal business tax



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

Amounts to exempt provided that they are included in the balance sheet or other amounts to deduct

R1000	Exempt income from substantial participations
R1010	Operating expenses with an economic link to these participations
R1020	Subtotal

The details of income and operating expenses with an economic link to these participations are to be provided on the form 506a

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 1670	Adjustments of depreciation
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Currency

Euro

Non-deductible taxes booked under revenues

R1070

Corporate income tax

R1080

Tax withheld at source on investment income

R1090

Net worth tax

R1100

Municipal business tax

R1110

Miscellaneous non-deductible taxes

Foreign profit or other income realised in a state with which Luxembourg has concluded a double tax treaty

R1120

1730

Profit made by a permanent establishment located in a state with which Luxembourg has a double tax treaty (details attached)

R1130

Other income exempt in Luxembourg according to the terms of a double tax treaty (details attached)

Amounts to exempt or deduct in relation to intellectual property rights

R1200

Partial exemption or deduction according to article 50bis L.I.R.

R1210

Partial exemption according to article 50ter L.I.R.

If applicable, please file the form 750 and/or the form 760

R1250

7020

R1250

7020

R1250

7020

Exceeding borrowing costs incurred according to article 168bis L.I.R.

If applicable, please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the amount R7690 above

R1300

Subtotal



II. Religious congregation and association

regardless of its legal form

Currency

Euro

R6060

Total net income
(report the amount of the line R6060 according to the
details filed as appendix to the supplement "Assessment of
the total net income of a religious congregation and
association")

III. Non-resident corporations

which have neither their registered office nor their central administration in the Grand Duchy of Luxembourg

Permanent establishments

Kind of the activity or sources of income in the Grand Duchy of Luxembourg

(the lines G0850 to G0860 only concern non-resident corporations)

G0850

Permenant establishment(s) that are located in the Grand
Duchy of Luxembourg

☐

G0760

Municipality where the non-resident taxpayer has one or
more permanent establishments located in the Grand Duchy
of Luxembourg

Real estate that is located in the Grand Duchy of
Luxembourg

☐

Other activities or sources of income

☐

G0860

Please provide further details on the activity

R6061

Total net income
(report the amount of the line R6061 according to the
details filed as appendix to the supplement "Assessment of
the total net income of a non-resident corporation")

Total net income



file number									
form 500									year: 2019

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

	Currency	Euro
R2010	At the beginning of the financial year	
R2020	Allocated for the financial year	
R2030	At the end of the financial year	
R2040	Transfer of the fiscal result of the consolidated companies	
R2050	Total of the net income to be added to the total of the net income of the consolidating parent company or the consolidating subsidiary company	
1904		
R2060	Total amount of donations, to be taken into account by the consolidating parent company	

Donations

R2120	Donations financial year 2019 (details attached)
R2110	Carried forward of the financial year 2018
R2100	Carried forward of the financial year 2017

Operating losses to be carried forward

[illegible]



Corporate income tax - Amounts to deduct from the tax charge

Tax credit for investment

Currency

Euro

R4100 Tax credit for investment (carried forward from line 91 of the form 800)

R4120 Tax credit for the purchase of software (carried forward from line 92 of the form 800)

R4130
Total

R4140 Total purchase price of zero-emission cars in 2019 (carried forward from line 15 of the form 800)

R4150 Total purchase price of software in 2019 (carried forward from line 39 of the form 800)

R4110 Carried forward (details attached)

If applicable, please file the form 800

Tax credit for recruiting unemployed persons

R4200 Current financial year

R4210 Carried forward (details attached)

If applicable, please file the supplement "Tax credit for recruiting unemployed persons"

Tax credit for further professional education

R4310 Carried forward (details attached)

Tax credit for venture capital investment

R0840 Tax credit for venture capital investment

Withholding tax

R4410 Withholding tax on directors' fees (details attached)

R4420 Offsetable and refundable withholding tax on Luxembourg income from capital (articles 154 (6a) and 149(4a) L.I.R.) (details attached)

R4425 Offsetable withholding tax on Luxembourg income from capital within the limit of the tax due (article 154 (6a) L.I.R.) (details attached)

R4430
2210 Foreign withholding tax creditable according to a double tax treaty (details attached)

R4440 Foreign withholding tax according to article 134bis L.I.R. (details attached)

R4500



file number															
form 500	year: 2019														

Municipal business tax - Business 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

Amounts not subject to municipal business tax ((details attached))

C0030

Subtotal

Amounts to add provided that they have reduced the business 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

Share of losses in partnerships

C0130

Operating loss of permanent establishments located abroad

0280

C0140

7010

C0140

7010

Amounts to deduct provided that they are included in the business profit

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

Share of operating profit relating to permanent establishments
located abroad

C0215

Net income included in the total net income according to article
164ter L.I.R. provided that they are included in the operating profit

Donations

C0240

1460 Donations 2019

C0230

1465 Carried forward from 2018

C0220

1466 Carried forward from 2017



file number										
form 500	year: 2019									

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	
C0340	Transfer of the fiscal results of the consolidated companies	
C0350	Transfer of the fiscal result of the subsidiary company to the consolidating parent company or to the consolidating subsidiary company	
C0360	Total amount of donations, to be taken into account by the consolidating parent company or the consolidating subsidiary company	

Municipality business tax - Losses

Operating losses to be carried forward

C0410	
C0410	
C0410	
C0410	
C0410	
C0410	
C0410	
C0410	



file number									
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Net worth tax - Business assets on 01/01/2020

(does not apply to non-resident taxpayers)

	Net worth taxable	Exempted net worth
Z0010	Real estate in Luxembourg (valued at its unit value - «valeur unitaire»)	
Z0020		
	The unit value hasn't been determined for all elements	<input type="checkbox"/>
Z0030		
	Real estate abroad (valued at its realisable value)	
Z0050		
0010	Total	
Z0070		
0020	Grants, claims	
Z0090		
0030	Fixed assets	
Z0110		
	Current and liquid assets	
Z0200		
6910		
Z0200		
6910		
Z0400		
0070	- Participation exemption (§60 BewG)	
Z0410		
0075	- Intellectual property exemption (§60bis BewG)	
Z0420		
0085	- Intellectual property exemption (§60ter BewG)	
Z0500		
	Total worth	



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	Net worth taxable	Exempted net worth
Z0600		
	Liabilities and provisions	
Z0620		
	Of which non-deductible liabilities (§60, 60bis and §60ter BewG)	
Z0630		
	Of which provisions according to article 46 (8) L.I.R.	
Z0750		
0060	Subtotal	
Z0800		
Z0800		
Z0900		
	Total liabilities	
Z1000		
0300	Net worth	
	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 2019	
F1210	By allocating previously constituted free reserves (for lack of sufficient profit)	
F1230	Amount of the net worth tax reduction (1/5 of the constituted reserve)	

Net worth tax - Additional question(s)

The end of the year is the key date for the evaluation of financial assets (December 31, 2019) (§ 63 BewG)

Z0001	Exchange rate at the end of the financial year	<input type="checkbox"/>
Z0002	Exchange rate	



Net worth tax - Minimum tax

Amounts booked in the accounts (*) of the standard chart of accounts (except the book value of the items, where the taxing right is granted to a state with which the Grand Duchy of Luxembourg has concluded a double tax treaty)

	Currency	Euro
F1300 1020	Financial fixed assets (23*)	
F1310 1025	Amounts owed by affiliated undertakings and by undertakings with which the corporation is linked by virtue of participating interests (41*)	
F1320 1030	Transferable securities (50*)	
F1330 1035	Cash at bank, cash in postal cheques accounts, cheques and cash in hand (51*)	
F1340 1040	Sum of accounts (23, 41, 50, 51 of the standard chart of accounts)	
F1350 1045	Balance sheet total (of the standard chart of accounts)	

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).

Signature

We certify that this tax return is sincere and complete.

The legal representative (or any person mandated by the latter)

_____, on _____