



file number										
supplement form 500 / page 11										year: 2019

Net income to include



file number									
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2/5



Currency

Euro

R1200

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

1830

R1050

Income exempted according to article 115 no. 15a L.I.R.  
(according to details filed as appendix)

1630

Subtotal before the application of article 168bis L.I.R.

Deductible exceeding borrowing costs <sup>3)</sup>

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

Business profit  
(report amount for municipal business tax calculation)

### Income from agriculture and forestry <sup>1) 2)</sup>

R5021

Net income realised through agricultural exploitation or  
logging in the Grand Duchy of Luxembourg, including any  
profit on disposal or cessation

0090

R0075

Non-deductible amounts according to article 168ter L.I.R.  
(hybrid mismatches)

R0077

Net income to include

Subtotal before the application of article 168bis L.I.R.

Deductible exceeding borrowing costs <sup>3)</sup>

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

Income from agriculture and forestry

### Income from independent professional services <sup>1) 2)</sup>

R5031

Net income from a liberal profession exercised or exploited  
in the Grand Duchy of Luxembourg, including any profit on  
disposal or cessation

0110



Currency

Euro

R0075

Non-deductible amounts according to article 168ter L.I.R.  
(hybrid mismatches)

R0077

Net income to include

Subtotal before the application of article 168bis L.I.R.

Deductible exceeding borrowing costs <sup>3)</sup>

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

Income from independent professional services

### Net Income from employment <sup>1)</sup>

R5041

Net Income from pensions or annuities

0130

### Net Income from pensions or annuities <sup>1)</sup>

R5051

Pensions taxable in Luxembourg not subject to withholding  
tax on salaries and pensions

0150

### Net income from capital <sup>1)</sup>

R5061

Dividends or interest from Luxembourg bonds referred to in  
Article 97 (1) numbers 1 - 3 L.I.R. not exempted from  
withholding tax

0170

### Net income from rentals and leases <sup>1)</sup>

0190 This income is taxable in Luxembourg, if the real estate  
which is the source of the income is located in Luxembourg.

R5071

A) Income from letting and leasing of built real estate  
(including income from co-ownerships)

R5081

B) Income from letting or leasing of non built real estate  
(according to form 195)

R5091

C) Income (toccage) from the granting of extract right of  
mineral substances (e.g. ores, stones and soil)



Currency

Euro

### Other net income <sup>1)</sup>

R6021 Income 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

0210

R6031 Profits realised upon the sale of real estate located in Luxembourg (according to form 700)

R6051

Subtotal

### Tax consolidation regime

(to be filled out if the taxpayer was part of a tax consolidation during the financial year according to article 164bis L.I.R.)

Total net income to be added to the total net income of the consolidating parent company or the consolidating subsidiary company

Total net income of the consolidated company

### Non deductible exceeding borrowing costs <sup>4)</sup>

Report the amount of line R7690 according to the details filed as appendix to the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R."

### Total net income

R6061

(report to page 11 of the tax return)

### Remarks:

1) To the extent that such income is not included in the business profit.

2) Where appropriate, the details of the income exempt according to article 50bis L.I.R. (file appendix 750), article 50ter L.I.R. (file appendix 760) and article 115, number 15a L.I.R. (file details as appendix) should be indicated.

3) If the assessment of the limitation to the deductibility of interest is calculated according to article 164bis, paragraph 17 L.I.R., the line <Non-deductible exceeding borrowing costs> is to be filled out by each member of the tax consolidation as if it was not part of the tax consolidation. In this case, the non-deductible amount is to be indicated under <sup>3)</sup>.

4) If the assessment of the limitation to the deductibility of interest is calculated according to article 164bis, paragraph 9 L.I.R., the line <Non-deductible exceeding borrowing costs> does not have to be filled out by the consolidated company, which has nevertheless to file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." where the pages 1, 2 and 3 have to be filled out. The consolidating parent company or the consolidating subsidiary company has to fill out this line according to the provisions of the above-mentioned paragraph 9 and to file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." together with the information relating to the tax consolidation.