



Tax office: _____

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

Tax year 2020

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 No

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 31.12.2020 (§ 13 BewG)**

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

17 **3) Income from shareholding**

| | Date of disposal | Currency | Gross amount | Observations |
|---|------------------|----------|--------------|--------------|
| 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 | |