file number											
supplement forr	n 500	/ pag	je 16	,	•	,	•	,	у	ear: 2	020

Assessment of the total net income of corporations which have neither their registered office nor their central administration in the Grand Duchy of Luxembourg

	nbourg		
		Currency	Euro
nes	ss profit 1)		
00			
	A) Business profit according to the articles 14 and 15 L.I. realised directly or indirectly by a permanent establishm located in Luxembourg and profit arising from the exerc in Luxembourg of an activity subject to prior authorisation under the law on peddling and itinerant professions. The profit also includes any profit on disposal or cessation	nent ise on	
11	B) Share(s) in profits of co-trader in a collective commer undertaking (according to article 14, no. 2 and 4 L.I.R.) (details attached)	rcial	
	Collective enterprise File no.		Tax office
	Non-deductible and the back		
20	Non-deductible amounts to be added provided that the provided that they are not included in the balance she	•	esult or taxable amounts
30	•	et result:	esult or taxable amounts
	provided that they are not included in the balance shed Ineligible or excessive amortisation due to wear and tea	et result: r or	esult or taxable amounts
0 40	provided that they are not included in the balance sheet ineligible or excessive amortisation due to wear and teat to decrease in substance	et result: r or sions	esult or taxable amounts
60 40 40	Ineligible or excessive amortisation due to wear and teat to decrease in substance Ineligible or excessive depreciation deductions or provision.	et result: r or sions	esult or taxable amounts
60 40 60 50 60	Ineligible or excessive amortisation due to wear and tea to decrease in substance Ineligible or excessive depreciation deductions or provis Reserve allocations (according to details filed as appending to details fi	et result: ir or sions lix)	esult or taxable amounts
60 40 60 60 60 60	Ineligible or excessive amortisation due to wear and teat to decrease in substance Ineligible or excessive depreciation deductions or provise Reserve allocations (according to details filed as appended Hidden profit distributions Expenses incurred in order to fulfil obligations imposed	et result: ir or sions lix)	esult or taxable amounts
60 40 60 50 60 60 60	Ineligible or excessive amortisation due to wear and teat to decrease in substance Ineligible or excessive depreciation deductions or provise. Reserve allocations (according to details filed as appended Hidden profit distributions. Expenses incurred in order to fulfil obligations imposed the articles of association or by the shareholders' agreed.	et result: r or sions lix) by ment	esult or taxable amounts
60 40 60 60 60 60	Ineligible or excessive amortisation due to wear and tea to decrease in substance Ineligible or excessive depreciation deductions or provise. Reserve allocations (according to details filed as appended Hidden profit distributions. Expenses incurred in order to fulfil obligations imposed the articles of association or by the shareholders' agreed. Remuneration paid to directors.	et result: r or sions lix) by ment	esult or taxable amounts

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		Currency	Euro
F	Fines according to article 12, no. 4 L.I.R.		
ſ	Non-deductible taxes and duties		
ć	a) Corporate income tax		
ŀ	b) Withholding tax on income from capital		
(c) Net worth tax		
(d) Municipal business tax		
	e) Interest on late payment of the taxes mentioned under a) - d)		
1	f) Non-deductible foreign taxes		
ŧ	g) Other non-deductible taxes (to be specified)		
ŗ	Expenses incurred for religious, charitable or public interest purposes, including donations according to article 109, paragraph 1 no 3 L.I.R.		
	Corporate income tax - Amounts to exempt provided that they are be deducted :	incuded in the result	and other amoun
E	be deducted : Exempt income from substantial participation provided that	incuded in the result	and other amoun
E	be deducted: Exempt income from substantial participation provided that the payment of the income did not give rise to a deduction	incuded in the result	and other amoun
ŧ		incuded in the result	and other amoun
t f	be deducted: Exempt income from substantial participation provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid	incuded in the result	and other amoun
t á f	Exempt income from substantial participation provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid financial instrument in the sense of article 168ter, paragraph 1, number 2, letter a) L.I.R., unless this hybrid financial instrument would meet all the conditions referred to in the	incuded in the result	and other amoun
t ta	Exempt income from substantial participation provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid financial instrument in the sense of article 168ter, paragraph 1, number 2, letter a) L.I.R., unless this hybrid financial	incuded in the result	and other amoun
t affil	Exempt income from substantial participation provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid financial instrument in the sense of article 168ter, paragraph 1, number 2, letter a) L.I.R., unless this hybrid financial instrument would meet all the conditions referred to in the last sentence of article 168ter, paragraph 3, number 2 L.I.R. - Operating expenses with an economic link to these	incuded in the result	and other amoun
t 6 f 1 -	Exempt income from substantial participation provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid financial instrument in the sense of article 168ter, paragraph 1, number 2, letter a) L.I.R., unless this hybrid financial instrument would meet all the conditions referred to in the last sentence of article 168ter, paragraph 3, number 2 L.I.R.	incuded in the result	and other amoun
t a f	Exempt income from substantial participation provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid financial instrument in the sense of article 168ter, paragraph 1, number 2, letter a) L.I.R., unless this hybrid financial instrument would meet all the conditions referred to in the last sentence of article 168ter, paragraph 3, number 2 L.I.R. - Operating expenses with an economic link to these	incuded in the result	and other amoun
E t a f i l	Exempt income from substantial participation provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid financial instrument in the sense of article 168ter, paragraph 1, number 2, letter a) L.I.R., unless this hybrid financial instrument would meet all the conditions referred to in the last sentence of article 168ter, paragraph 3, number 2 L.I.R. - Operating expenses with an economic link to these participations (according to details filed as appendix) Adjustments of depreciation Restitution and cancellation of provisions for non-deductible	incuded in the result	and other amoun
t taffil - F	Exempt income from substantial participation provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid financial instrument in the sense of article 168ter, paragraph 1, number 2, letter a) L.I.R., unless this hybrid financial instrument would meet all the conditions referred to in the last sentence of article 168ter, paragraph 3, number 2 L.I.R. - Operating expenses with an economic link to these participations (according to details filed as appendix) Adjustments of depreciation	incuded in the result	and other amoun
E t a f i l	Exempt income from substantial participation provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid financial instrument in the sense of article 168ter, paragraph 1, number 2, letter a) L.I.R., unless this hybrid financial instrument would meet all the conditions referred to in the last sentence of article 168ter, paragraph 3, number 2 L.I.R. - Operating expenses with an economic link to these participations (according to details filed as appendix) Adjustments of depreciation Restitution and cancellation of provisions for non-deductible taxes and duties	incuded in the result	and other amoun

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		Currency	Euro
0	d) Municipal business tax		
0	e) Miscellaneous non-deductible taxes and duties		
0	Partial exemption according to article 50bis L.I.R.		
0	Partial exemption according to article 50ter L.I.R.		
0	Exempt income according to article 115, number 15a L.I.R. provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid financial instrument in the sense of article 168ter, paragraph 1, number 2, letter a) L.I.R., unless this hybrid		
)	financial instrument would meet all the conditions referred to in the last sentence of article 168ter, paragraph 3, number 2 L.I.R.		
0	Allowance for granted rent reductions in the context of the Covid-19 crisis (appendix 191 has to be attached)		
0	Exempted amount of the granted allowances and aid in the context of the Covid-19 pandemic		
0-0	Profit distributed by a controlled foreign company that are exempt according to article 164ter, paragraph 4, number 6 L.I.R.		
0-0	Capital gain that is exempt according to article 164ter, paragraph 4, number 7 L.I.R.		
)	Subtotal (R1260 + R1270)		
	Subtotal before the application of article 168bis L.I.R.		
)	Deductible exceeding borrowing costs ³⁾		
	Deductible carried forward exceeding borrowing costs		
)			

file number								
supplement forr	n 500) / pag	ge 16			y	ear: 2	020

		Currency	Euro
ome	from agriculture and forestry 1) 2)		
021	Net income realised through agricultural exploitation or logging in the Grand Duchy of Luxembourg, including any profit on disposal or cessation		
75	Non-deductible amounts according to article 168ter L.I.R.		
77	Net income of controlled foreign companies to include according to article 164ter L.I.R. (details attached)		
0	Allowance for granted rent reductions in the context of the Covid-19 crisis (appendix 191 has to be attached)		
0	Exempted amount of the granted allowances and aid in the context of the Covid-19 pandemic		
0-0	Profit distributed by a controlled foreign company that are exempt according to article 164ter, paragraph 4, number 6 L.I.R.		
)-()	Capital gain that is exempt according to article 164ter, paragraph 4, number 7 L.I.R.		
	Subtotal (R1260 + R1270)		
	Subtotal before the application of article 168bis L.I.R.		
)	Deductible exceeding borrowing costs ³⁾		
5	Deductible carried forward exceeding borrowing costs		
file the	supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and rep	ort the amounts R7690 and R7685 a	bove.
	Income from agriculture and forestry		

file number								
supplement forr	n 500	/ pag	ge 16			y	ear: 2	020

		Currency	Euro
Income	from independent professional services 1) 2)		
0110	Net income from a liberal profession exercised or exploited in the Grand Duchy of Luxembourg, including any profit on disposal or cessation		
R0075	Non-deductible amounts according to article 168ter L.I.R.		
R0077	Net income of controlled foreign companies to include according to article 164ter L.I.R. (details attached)		
R1900	Allowance for granted rent reductions in the context of the Covid-19 crisis (appendix 191 has to be attached)		
R1910	Exempted amount of the granted allowances and aid in the context of the Covid-19 pandemic		
R1260-0-0	Profit distributed by a controlled foreign company that are exempt according to article 164ter, paragraph 4, number 6 L.I.R.		
R1270-0-0	Capital gain that is exempt according to article 164ter, paragraph 4, number 7 L.I.R.		
R1280	Subtotal (R1260 + R1270)		
	Subtotal before the application of article 168bis L.I.R.		
R7690	Deductible exceeding borrowing costs 3)		
R7685	Deductible carried forward exceeding borrowing costs		
Please file the	e supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the	amounts R7690 and R7685 above.	
	Income from independent professional services		

file number								
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		Currency	Euro
t Inc	ome from employment ²⁾		
R5041			
0130	Net Income from pensions or annuities		
t Inc	ome from pensions or annuities 2)		
5051	·		
0150	Pensions taxable in Luxembourg not subject to withholding tax on salaries and pensions		
t inc	ome from capital ²⁾		
5061	Dividends or interest from Luxembourg bonds referred to in		
	Article 97 (1) numbers 1 - 3 L.I.R. not exempted from		
0170	withholding tax		
t inc	ome from rentals and leases 2)		
	This income is taxable in Luxembourg, if the real estate		
190	which is the source of the income is located in Luxembourg.		
5071			
	A) Income from letting and leasing of built real estate		
	(including income from co-ownerships)		
5081			
	B) Income from letting or leasing of non built real estate		
	(according to form 195)		
5091	C) Income (taccage) from the granting of extract right of		
	C) Income (toccage) from the granting of extract right of mineral substances (e.g. ores, stones and soil)		
	net income ²⁾		
6021	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		
)210	the total or partial sharing of the net asset invested in such corporations		
6031	Profits realised upon the sale of real estate located in		
	Luxembourg (according to form 700)		
6051	Chaaaal		
	Subtotal		

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		Currency	Euro
ax cor	solidation regime		
be fill	ed out if the taxpayer was part of a tax consolidation during the	e financial year according t	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 companies		
R7690	Non deductible exceeding borrowing costs		
R7685	Deductible carried forward exceeding borrowing costs		
ase file th	e supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and re	eport the amounts R7690 and R7685 a	bove.
otal n	et income		
R6061	(report to page 16 of the tax return)		

Remarks:

- 1) 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.
- 2) To the extent that such income is not included in the business profit.
- 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 ³⁾.
- 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.