



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

Currency Euro

### Business profit <sup>1)</sup>

R2000

A) Business profit according to the articles 14 and 15 L.I.R. realised directly or indirectly by a permanent establishment located in Luxembourg and profit arising from the exercise 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

R5011

B) Share(s) in profits of co-trader in a collective commercial undertaking (according to article 14, no. 2 and 4 L.I.R.) (details attached)

Collective enterprise

File no.

Tax office

**Non-deductible amounts to be added provided that they reduced the balance sheet result or taxable amounts provided that they are not included in the balance sheet result:**

R0030

Ineligible or excessive amortisation due to wear and tear or to decrease in substance

0030

R0040

Ineligible or excessive depreciation deductions or provisions

0040

R0050

Reserve allocations (according to details filed as appendix)

1000

R0060

Hidden profit distributions

1010

Expenses incurred in order to fulfil obligations imposed by the articles of association or by the shareholders' agreement

1020

R0070

Remuneration paid to directors

1030

R0075

Non-deductible amounts according to article 168ter L.I.R.

R0230

Amounts to include 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)



	Currency	Euro
R0080 1040	Fines according to article 12, no. 4 L.I.R.	
	Non-deductible taxes and duties	
R0130 1090	a) Corporate income tax	
R0140 1100	b) Withholding tax on income from capital	
R0150 1110	c) Net worth tax	
R0160 1240	d) Municipal business tax	
R0180 1140	e) Interest on late payment of the taxes mentioned under a) - d)	
R0170 1130	f) Non-deductible foreign taxes	
R0190 1145	g) Other non-deductible taxes (to be specified)	
R0220	Expenses incurred for religious, charitable or public interest purposes, including donations according to article 109, paragraph 1 no 3 L.I.R.	
R0250 7010		
R0250 7010		
	<b>Corporate income tax - Amounts to exempt provided that they are included in the result and other amounts to be deducted :</b>	
R1000 1610	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.	
R1010 1620	- Operating expenses with an economic link to these participations (according to details filed as appendix)	
R1060 1670	Adjustments of depreciation	
	Restitution and cancellation of provisions for non-deductible taxes and duties	
R1070 1690	a) Corporate income tax	
R1080 1700	b) Tax on investment income	
R1090 1710	c) Net worth tax	



	Currency	Euro
R1100 1800	d) Municipal business tax	
R1110 1720	e) Miscellaneous non-deductible taxes and duties	
R1200  1830	Partial exemption according to article 50bis L.I.R.	
R1210  1630	Partial exemption according to article 50ter L.I.R.	
R1050  1630	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.	
R1900  R1910	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 <sup>3)</sup>	
R7685	Deductible carried forward exceeding borrowing costs	

Please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the amounts R7690 and R7685 above.

Business profit  
(report amount for municipal business tax calculation)



Currency

Euro

**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.

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 <sup>3)</sup>

R7685

Deductible carried forward exceeding borrowing costs

Please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the amounts R7690 and R7685 above.

Income from agriculture and forestry



Currency

Euro

**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

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 <sup>3)</sup>

R7685

Deductible carried forward exceeding borrowing costs

Please file the 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									
supplement form 500 / page 16								year: 2020	

Euro

## R5041

0130

## R5051

0150

## R5061

0170

0190

R5071

R5081

R5091

R6021

0210

R6031

R6051

6/7



Currency

Euro

## 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 companies

R7690

Non deductible exceeding borrowing costs

R7685

Deductible carried forward exceeding borrowing costs

Please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the amounts R7690 and R7685 above.

## Total net 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 <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.