



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, IC2021/ IF2022)

### 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 congregations  | <input type="checkbox"/> |
| G0066 | Religious 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   |  |



|             |  |  |  |  |  |  |  |  |  |            |
|-------------|--|--|--|--|--|--|--|--|--|------------|
| file number |  |  |  |  |  |  |  |  |  |            |
| form 500    |  |  |  |  |  |  |  |  |  | year: 2021 |

## Dissolution or voluntary liquidation

G0110 Voluntary dissolution during the financial year or in voluntary liquidation

☐

G0115 Dissolution according to article 1865bis of the civil code

☐

G0120 Absorption

☐

G0130 Date of the dissolution or of the 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

☐

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 Date of closure

G0225 The date of closure was modified in 2021

☐

Please file two tax returns (if box above was checked)

## Currency

G0260 Currency of the tax return

Exchange rate

G0270 Type of rate

Average annual rate

☐

Yearend rate

☐



## 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           |  |
| G0630 | Country            |  |
| G0640 | Telephone          |  |
| G0645 | E-mail             |  |



|             |            |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------|------------|--|--|--|--|--|--|--|--|--|--|--|--|
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| form 500    | year: 2021 |  |  |  |  |  |  |  |  |  |  |  |  |

## Representative

Name of the person or service provider who participated in the drafting of the tax return

|       |                   |  |
|-------|-------------------|--|
| G0650 | Contact person    |  |
| G0730 | Service provider  |  |
| G0668 | Additional detail |  |
| G0670 | Number            |  |
| G0675 | Road/street       |  |
| G0680 | Postal code       |  |
| G0685 | Locality          |  |
| G0665 | Country           |  |
| G0740 | Telephone         |  |
| G0750 | OR E-mail         |  |



## Specific tax provisions

### Tax consolidation regime

|       |  |                                  |                          |
|-------|--|----------------------------------|--------------------------|
| G2000 | Was the company part of a tax consolidation during the financial year (article 164bis L.I.R.) ?  | Yes                              | No                       |
| G2010 | Date of the request to join the tax consolidation  |                                  |                          |
| G2020 | The request to join the tax consolidation was submitted to the tax office                        |                                  |                          |
| G2025 | Did the tax consolidation group opt for the application of article 164bis, paragraph 17 L.I.R. ? | Yes                              | No                       |
| G2030 | The taxpayer is  | consolidating parent company     | <input type="checkbox"/> |
|       |  | consolidating subsidiary company | <input type="checkbox"/> |
|       |  | consolidated company             | <input type="checkbox"/> |

### Name of the consolidating parent company or the consolidating subsidiary company

|       |   |     |    |
|-------|---|-----|----|
| G2080 | Name of the consolidating parent company or the consolidating subsidiary company      |     |    |
| G2090 | File number   |     |    |
| G2040 | This tax return takes into account the total net income of the consolidated companies | Yes | No |

### Name of the consolidated companies

| G2070 | <u>Name of the consolidated company</u> | <u>File number</u> | <u>Financial undertaking according to article 168bis, paragraph 1, number 7 L.I.R.</u> |
|-------|---|--------------------|--|
|       |   |                    | <input type="checkbox"/>   |
|       |   |                    | <input type="checkbox"/>   |
|       |   |                    | <input type="checkbox"/>   |
|       |   |                    | <input type="checkbox"/>   |
|       |   |                    | <input type="checkbox"/>   |
|       |   |                    | <input type="checkbox"/>   |
|       |   |                    | <input type="checkbox"/>   |
|       |   |                    | <input type="checkbox"/>   |



## Amortisation according to article 32, paragraph 1a L.I.R.

Currency

Euro

|       |   |     |    |
|-------|---|-----|----|
| G2300 | Request for an amortisation according to article 32, paragraph 1a L.I.R. in 2021        | Yes | No |
| G2310 | Amount of the amortisation which was not deducted in the tax balance sheet in 2021      |     |    |
| G2315 | Amount of the deferred amortisation which was deducted in the tax balance sheet in 2021 |     |    |
| G2320 | Sum of the deferred amortisation 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 <a href="http://impotsdirects.public.lu/fr/az/l/ListeUEterritoiresNC.html">http://impotsdirects.public.lu/fr/az/l/ListeUEterritoiresNC.html</a> ) ? | Yes | No |
| G2100 | Has the taxpayer been object of an advanced tax agreement or submitted advanced tax agreement for 2021 ?   | 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

G2600

During the financial year 2021, did the taxpayer deduct amounts that gave rise to a deduction without inclusion

G2605

a. Under payments made \*

G2610

i. In relation with a hybrid financial instrument according to article 168ter, paragraph 1, number 2, letter a) L.I.R. that does not fulfill all the conditions referred to in the last sentence of article 168ter, paragraph 3, number 2 L.I.R. ?

Yes

No

G2615

ii. To a hybrid entity in relation to a hybrid mismatch according to article 168ter, paragraph 1, number 2, letter b) L.I.R. ?

Yes

No

G2620

iii. To an entity with one or more permanent establishments in relation to a hybrid mismatch according to article 168ter, paragraph 1, number 2, letter c) L.I.R. ?

Yes

No

G2625

iv. To a disregarded permanent establishment in relation to a hybrid mismatch according to article 168ter, paragraph 1, number 2, letter d) L.I.R. ?

Yes

No

G2630

v. By a hybrid entity in relation to a hybrid mismatch according to article 168ter L.I.R. ?

Yes

No

G2640

b. Under deemed payments made between the head office and permanent establishment or between two permanent establishments under a hybrid mismatch according to article 168ter, paragraph 1, number 2, letter f) L.I.R. ?

Yes

No

G2650

During the financial year 2021, did the taxpayer deduct amounts that gave rise to a double deduction as part of a hybrid mismatch according to article 168ter, paragraph 1, number 2, letter g) L.I.R. ? \*

Yes

No

G2660

During the financial year 2021, was the taxpayer the payee of income that gave rise to a deduction without inclusion in relation to a hybrid financial instrument according to article 168ter, paragraph 1, number 2, letter a) L.I.R. ?

Yes

No



|             |  |  |  |  |  |  |  |  |            |
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During the financial year 2021, was the taxpayer the payee of payments made by one or more hybrid entites that gave rise to a deduction without inclusion as part of a hybrid mismatch according to article 168ter, paragraph 1, number 2, letter e) L.I.R. ?

Yes

No

During the financial year 2021, did the taxpayer deduct amounts that, directly or indirectly, funded deductible expenditure giving rise to a hybrid mismatch through a transaction or series of transactions between associated enterprises or entered into as part of a structured arrangement according to article 168ter, paragraph 3, number 3 L.I.R. ?

Yes

No

Was the taxpayer resident for tax purposes in any, or more, other jurisdictions ?

Yes

No

If so, during the financial year 2021, did the taxpayer deduct amounts that he also deducted in any, or more, of these other jurisdictions from its tax base to the extent that the income is not dual-inclusion income according to article 168ter, paragraph 4 L.I.R. ?

Yes

No

Does the taxpayer request the credit of withholding taxes in relation with income from financial instruments transferred under a hybrid transfer ?

Yes

No

If the taxpayer is, together with one or more associated enterprises according to article 168*ter*, paragraph 1, number 18 L.I.R., part of a hybrid mismatch in the sense of article 168*ter*, paragraph 1, number 2, letters a) to e) and g) L.I.R. or, directly or indirectly, funded deductible expenditure giving rise to a hybrid mismatch through a transaction or series of transactions between associated enterprises, then the associated enterprise(s) has/have to be identified.





|             |            |  |  |  |  |  |  |  |  |  |
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## Reporting according to article 7 of the amended law of March 25, 2020 relating to reportable cross-border arrangements (DAC 6)

G2720 Did the taxpayer use during the tax year one or more reportable cross-border arrangements in the sense of the Council directive (EU) 2018/822 ? Yes No

Reference (Arrangement ID\*) of the cross-border arrangements that have been reported in the European Union:

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Optional remarks :

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\*) For every reported arrangement in Luxembourg, an Arrangement ID is communicated to the initial applicant after the filing of the report via the portal MyGuichet.lu and must be transmitted to every concerned taxpayer.

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

Does the taxpayer have associated enterprises in the sense of article 164ter, paragraph 1 and paragraph 2 L.I.R.?

G2470 Yes No

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

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

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 in one or more corporations, whose registered office and central administration are not located in Luxembourg, according to article 164ter, paragraph 1 L.I.R.?

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Yes No

If applicable, please file the supplement "Controlled foreign companies (article 164ter L.I.R.) and report the subtotal to page 12



|             |  |  |  |  |  |  |  |  |  |  |  |  |  |            |
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## Granted rent reductions in the context of the Covid-19 crisis

G2900 Did the taxpayer renounce a rent during the calendar year 2021 in the context of the Covid-19 crisis? Yes No

G2910 If so, how many business lease agreements are affected?

---

## Short-time working allowances and aid in the context of the Covid-19 pandemic

|       | Currency   | Euro |
|-------|--|------|
| G2920 | Amount of the compensation allowances borne by the government in relation with the short-time working regime |      |

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G2930 Amount of the granted compensations and aid in the context of the Covid-19 pandemic

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## 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 |
|-----|----|

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 |
|-----|----|

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

|     |    |
|-----|----|
| Yes | No |
|-----|----|

G0790 Was the head office located on the territory of an intercommunal activity zone during the financial year ?

|     |    |
|-----|----|
| Yes | No |
|-----|----|

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 2021 one or more permanent establishments located outside of the territory of the Grand Duchy of Luxembourg ?

|     |    |
|-----|----|
| Yes | No |
|-----|----|

G0880 In which state(s) ?

G2360 Did the taxpayer have in 2021 a permanent establishment engaged in research and development, located in a state of the European Economic Area other than Luxembourg ?

|     |    |
|-----|----|
| Yes | No |
|-----|----|

G2370 In which state(s) ?



|             |  |  |  |  |  |  |  |  |            |
|-------------|--|--|--|--|--|--|--|--|------------|
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## Business profit

## Currency

Euro

|       |   |
|-------|---|
| R0020 | Profit/loss according to tax balance sheet (details attached in case of establishment of a tax balance sheet) |
| 0020  |   |

R0030 Disallowed or excessive depreciation for wear and tear or  
0030 reduction in substance

|       |  |
|-------|--|
| R0040 |  |
| 0040  | Deductions for disallowed or excessive depreciation or allocations to provisions |

|       |   |
|-------|---|
| R0050 | Allocation to the reserves (details attached) |
| 1000  |   |

R0060  
1010 Hidden profit distribution

|       |                                 |
|-------|---------------------------------|
| R0070 |                                 |
| 1030  | Remunerations paid to directors |

R0260 Non deductible interests according to article 168, number 5  
L.I.R.

R0270 Non deductible royalties according to article 168, number 5  
L.I.B.

R0075 Non deductible amounts according to article 168ter L.I.R.

R0230 Amounts to include according to article 168ter L.I.R.

R0240 Subtotal (R0075 + R0230)

R0077

Net income of controlled foreign companies to include according to article 164ter L.I.R. (details attached)

|       |  |
|-------|--|
| R0080 | Fines according to article 12, no 4 L.I.R. |
| 1010  |  |

R0100 Luxembourg withholding tax on income from capital (details attached)

R0110 Foreign withholding tax

R0120  
1080

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Withholding tax on directors fees



|               | Currency   | Euro |
|---------------|--|------|
| R0220<br>1190 | Expenses incurred for religious, charitable or public interest purposes, including donations according to article 109, paragraph 1 no 3 L.I.R. |      |
|               | <hr/>  |      |
|               | <hr/>  |      |

### Non-deductible taxes

|                   |  |       |
|-------------------|--|-------|
| R0130<br>1090     | Corporate income tax   | <hr/> |
| R0140<br>1100     | Withholding tax on income from capital   | <hr/> |
| R0150<br>1110     | Net worth tax  | <hr/> |
| R0160<br>1240     | Municipal business tax   | <hr/> |
| R0170<br><br>1130 | Non deductible foreign taxes (including the non deductible taxes according to article 168 <sup>ter</sup> , paragraph 5 L.I.R.) | <hr/> |
| R0180<br>1140     | Interest late-payment of the taxes mentioned above   | <hr/> |
| R0190<br>1145     | Other non-deductible taxes   | <hr/> |
| R0250             |  | <hr/> |
| R0250             |  | <hr/> |
| R0250             |  | <hr/> |

### Foreign losses realised in a state with which Luxembourg has concluded a double tax treaty

|               |  |       |
|---------------|--|-------|
| R0200<br>1150 | Loss made by a permanent establishment located in a state with which Luxembourg has a double tax treaty (details attached) | <hr/> |
| R0210<br>1160 | Loss on foreign assets located in a state with which Luxembourg has a double tax treaty (details attached)                 | <hr/> |



**Currency**                      **Euro**

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

R1000 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 168<sup>ter</sup>, 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 168<sup>ter</sup>, paragraph 3, number 2 L.I.R.

R1010 - Operating expenses with an economic link to these participations

R1020 Subtotal (R1000 + R1010)

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, 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 168<sup>ter</sup>, 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 168<sup>ter</sup>, paragraph 3, number 2 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

**Granted rent reductions**

R1900 Allowance for granted rent reductions in the context of the Covid-19 crisis (appendix 191 has to be attached)

**Allowances and aid in the context of the Covid-19 pandemic**

R1910 Exempted amount of the granted allowances and aid in the context of the Covid-19 pandemic



Currency                      Euro

**Amounts to exempt according to article 164<sup>ter</sup> L.I.R. provided that they are included in the net income of previous financial years**

Profit distributed by a controlled foreign company that are exempt according to article 164<sup>ter</sup>, paragraph 4, number 6 L.I.R.

R1260-1

R1260-2

R1260-3

R1260

Total

Capital gain that is exempt according to article 164<sup>ter</sup>, paragraph 4, number 7 L.I.R.

R1270-1

R1270-2

R1270-3

R1270

Total

R1280

Subtotal (R1260 + R1270)

**Hybrid mismatches (article 168<sup>ter</sup> L.I.R.)**

R1290

Deductions of payments, expenses or losses which have been denied in a previous financial year to the extent that they are set off against a dual inclusion income in the financial year 2021 according to article 168<sup>ter</sup>, paragraph 3 L.I.R.

**Other amounts to deduct**

R1060

1670

Adjustments of depreciation



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

### Exceeding borrowing costs (article 168bis L.I.R.)

|       |  |
|-------|--|
| 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.

|       |          |
|-------|----------|
| R1300 | Subtotal |
|-------|----------|





|             |  |  |  |  |  |  |  |  |            |
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regardless of its legal form

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")

## Currency

Euro

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

## 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

7

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

7

Other activities or sources of income

7

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

Total net income



## Corporate income tax - Tax consolidation regime

### Total of the losses carried forward incurred before the admission to the tax consolidation

|       | Currency                               | Euro |
|-------|--|------|
| R2010 | At the beginning of the financial year |      |
| R2020 | Allocated for the financial year       |      |
| R2030 | At the end of the financial year       |      |

### Transfer of the total net income

|       |  |  |
|-------|--|--|
| R2040 | Transfer of the total net income 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  |  |  |

### Transferred donations

|       |   |  |
|-------|---|--|
| R2060 | Total amount of donations, to be taken into account by the consolidating parent company or the consolidating subsidiary company |  |
|-------|---|--|

## Corporate income tax - Special expenses

### Donations

|       |  |  |
|-------|--|--|
| R2120 | Donations financial year 2021 (details attached) |  |
| R2110 | Carried forward from tax year 2020               |  |
| R2100 | Carried forward from tax year 2019               |  |

### Carried forward operating losses from previous financial years (incurred during the tax consolidation regime)

|       |  |  |
|-------|--|--|
| R2130 |  |  |
| R2130 |  |  |
| R2130 |  |  |
| R2130 |  |  |
| R2130 |  |  |
| R2130 |  |  |
| R2130 |  |  |



## Corporate income tax - Amounts to deduct from the tax charge

Euro

### Tax credit for investment

- 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 2021 (carried forward from line 15 of the form 800)
- R4150 Total purchase price of software in 2021 (carried forward from line 39 of the form 800)
- R4110 Carried forward from previous financial years (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



|             |            |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------|------------|--|--|--|--|--|--|--|--|--|--|--|--|--|
| file number |            |  |  |  |  |  |  |  |  |  |  |  |  |  |
| form 500    | year: 2021 |  |  |  |  |  |  |  |  |  |  |  |  |  |

Currency

Euro

## Creditable tax, that has been established and paid by a controlled foreign company

R4450 Creditable tax, that has been established and paid by a controlled foreign company according to article 164ter, paragraph 4, number 8 L.I.R.

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## Withholding tax

R4410 Withholding tax on directors' fees (details attached)

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R4420 Creditable and refundable withholding tax on Luxembourg investment income (articles 154 (6a), 149 (4a) and 168ter (5) L.I.R.) (details attached)

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R4425 Withholding tax on Luxembourg investment income creditable within the limit of the tax due (articles 154 (6a) and 168ter (5) L.I.R.) (details attached)

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R4430 Foreign withholding tax creditable according to a double tax treaty and according to article 168ter (5) L.I.R. (details attached)

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R4440 Creditable foreign withholding tax according to the articles 134bis and 168ter (5) L.I.R. (details attached)

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R4500

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|             |  |  |  |  |  |  |  |  |            |
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| file number |  |  |  |  |  |  |  |  |            |
| form 500    |  |  |  |  |  |  |  |  | year: 2021 |

**Currency**                      **Euro**

## C0010

C0020

C0030

Subtotal

## C0110

C0120

C0130

0280

C0140

7010

C0140

7010

C0210

C0215

C0240

C0220

Carried forward from 2019



## Municipal business tax - Tax consolidation regime

Currency

Euro

### Total of carried forward operating losses incurred in financial years preceding the admission to the tax consolidation

C0310 At the beginning of the financial year

C0320 Allocated for the financial year

C0330 At the end of the financial year

### Transferred operating profit

C0340 Transfer of the operating profits of the consolidated companies

C0350 Operating profit, that is to be added to the operating profit of the consolidating parent company or of the consolidating subsidiary company

### Transferred donations

C0360 Total amount of donations, to be taken into account by the consolidating parent company or the consolidating subsidiary company

## Municipal business tax - Operating losses

### Carried forward operating losses from previous financial years (incurred during the tax consolidation regime)

C0410

C0410

C0410

C0410

C0410

C0410

C0410

C0410

C0410



## Net worth tax - Business assets on 01/01/2022

(does not apply to non-resident taxpayers)

Taxable wealth elements and  
wealth elements that are  
exempt according to § 60, §  
60bis and § 60ter BewG

Wealth elements exempt from the  
Luxembourg net worth tax  
according to a double tax treaty

|               |  |                          |
|---------------|--|--------------------------|
| 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<br>0010 | Total  |                          |
| Z0070<br>0020 | Grants, claims   |                          |
| Z0090<br>0030 | Fixed assets (except securities valued on 31.12)                         |                          |
| Z0110         | Current and liquid assets  |                          |
| Z0130         | Securities valued on 31.12   |                          |
| Z0200<br>6910 |  |                          |
| Z0400<br>0070 | - Participation exemption (§ 60 BewG)                                    |                          |
| Z0410<br>0075 | - Intellectual property exemption (§ 60bis BewG)                         |                          |
| Z0420<br>0085 | - Intellectual property exemption (§ 60ter BewG)                         |                          |
| Z0500         | Total worth  |                          |



|             |  |  |  |  |  |  |  |  |            |
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| file number |  |  |  |  |  |  |  |  |            |
| form 500    |  |  |  |  |  |  |  |  | year: 2021 |

### Net worth tax - Additional question(s)





## 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<br>1020 | Financial fixed assets (23*)  |      |
| F1310<br>1025 | Amounts owed by affiliated undertakings and by undertakings with which the corporation is linked by virtue of participating interests (41*) |      |
| F1320<br>1030 | Transferable securities (50*)   |      |
| F1330<br>1035 | Cash at bank, cash in postal cheques accounts, cheques and cash in hand (51*)   |      |
| F1340<br>1040 | Sum of accounts (23, 41, 50, 51 of the standard chart of accounts)  |      |
| F1350<br>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 ([www.acd.lu/fr/az/r/RGPD\\_GDPR.html](http://www.acd.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 \_\_\_\_\_