



Tax office: _____

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

Tax year 2021

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 31.12.2021 (§ 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	