



Public liability companies, simplified stock companies, parnterships 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, IC2022/ IF2023)

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: 2022

Dissolution or voluntary liquidation

G0110	Voluntary dissolution during the financial year or in voluntary liquidation	<input type="checkbox"/>
G0115	Dissolution according to article 1865bis of the civil code	<input type="checkbox"/>
G0120	Absorption	<input type="checkbox"/>
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	<input type="checkbox"/>
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 2022	<input type="checkbox"/>

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

Bank account of the taxpayer

G0230	Name of the bank account holder	
G0240	Bank account number (IBAN code)	
G0250	SWIFT / BIC	

Currency

G0260	Currency of the tax return				
	Exchange rate				
G0270	Type of rate	Average annual rate	<input type="checkbox"/>	Yearend rate	<input type="checkbox"/>



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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	
G0645	Country	
G0640	Telephone	
G0645	E-mail	



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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	



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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 2022	Yes	No
G2310	Amount of the amortisation which was not deducted in the tax balance sheet in 2022		
G2315	Amount of the deferred amortisation which was deducted in the tax balance sheet in 2022		
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 http://impotsdirects.public.lu/fr/az/l/ListeUEterritoiresNC.html) ?	Yes	No
G2100	Has the taxpayer been object of an advanced tax agreement or submitted advanced tax agreement for 2022 ?	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



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Hybrid mismatches (article 168ter L.I.R.)

Currency

Euro

G2600

During the financial year 2022, 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 2022, 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 2022, 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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G2670

During the financial year 2022, 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

G2680

During the financial year 2022, 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

G2690

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

Yes

No

If so, during the financial year 2022, 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

G2700

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

Yes

No

G2710-n

If the taxpayer is, together with one or more associated enterprises according to article 168ter, paragraph 1, number 18 L.I.R., part of a hybrid mismatch in the sense of article 168ter, 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:

Optional remarks :

*) 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.?

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	

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



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
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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
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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 2022 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 2022 a permanent establishment engaged in research and development, located in a state of the European Economic Area other than Luxembourg ?

Yes	No
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G2370 In which state(s) ?



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file number										
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Euro

R0220
1190 Expenses incurred for religious, charitable or public interest purposes, including donations according to article 109, paragraph 1 no 3 L.I.R.

R0130 Corporate income tax
1090

R0140	
1100	Withholding tax on income from capital

R0150	
1110	Net worth tax

R0160	
1240	Municipal business tax

R0170

Non deductible foreign taxes (including the non deductible taxes according to article 168ter, paragraph 5 L.I.R.)

1130	
R0180	
1140	Interest late-payment of the taxes mentioned above

R0190	Other non-deductible taxes
1145	

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

R0200
1150 Loss made by a permanent establishment located in a state with which Luxembourg has a double tax treaty (details attached)

R0210	
1160	Loss on foreign assets located in a state with which Luxembourg has a double tax treaty (details attached)



file number										
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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 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

- 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 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.

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



file number										
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Currency

Euro

Amounts to exempt according to article 164ter 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 164ter, paragraph 4, number 6 L.I.R.

R1260-1

R1260-2

R1260-3

R1260

Total

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

R1270-1

R1270-2

R1270-3

R1270

Total

R1280

Subtotal (R1260 + R1270)

Hybrid mismatches (article 168ter 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 2022 according to article 168ter, paragraph 3 L.I.R.

Other deductible or exempt amounts

R1060

1670

Adjustments of depreciation



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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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file number										
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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

Permanent establishments

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

Permanant 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



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file number															
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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 2022 (carried forward from line 15 of the form 800)
- R4150 Total purchase price of software in 2022 (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)



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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.

Withholding tax

R4410

Withholding tax on directors' fees (details attached)

R4420

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

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)

R4430

2210

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

R4440

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

R4500



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Municipal business tax - Business profit, additions and deductions

Currency

Euro

Profit/loss

C0010

0010 Profit drawn up according to the provisions of the law on
Corporate Income tax Act

C0020

Amounts not subject to municipal business tax ((details attached)

C0030

Subtotal

Amounts to add provided that they have reduced the business profit

C0110

0230 Profit shares distributed to partners with indefinite and joint
liability of a partnership limited by shares on unrealized
contributions to the capital or as remuneration (directors' fees) for
management

C0120

Share of losses in partnerships

C0130

Operating loss of permanent establishments located abroad

0280

C0140

7010

C0140

7010

C0150

Amount exempt from corporate income tax pursuant to articles
164ter, paragraph 4, numbers 6 and 7 L.I.R.

Amounts to deduct provided that they are included in the business profit

C0200

0430 Share of profits in partnerships and dividends or profit shares from
a holding of at least 10% in a fully taxable stock corporation

C0210

Share of operating profit relating to permanent establishments
located abroad

C0215

Net income included in the total net income according to article
164ter L.I.R. provided that they are included in the operating profit

Donations

C0240

1460 Donations 2022

C0230

1465 Carried forward from 2021

C0220

1466 Carried forward from 2020



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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



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Net worth tax - Business assets on 01/01/2023

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



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	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
Z0600		
	Liabilities and provisions	
Z0620		
	Of which non-deductible liabilities (§ 60, § 60bis and § 60ter BewG)	
Z0630		
	Of which provisions according to article 46, number 8 L.I.R.	
Z0750		
0060	Deductible liabilities and provisions	
Z0800		
Z0800		
Z0900		
	Total liabilities	
Z1000		
0300	Net worth	
	Request for net worth tax reduction by setting up a special five-year reserve (§ 8a VStG)	
F1200	By allocating the profit of the financial year 2022	
F1210	By allocating previously constituted free reserves (for lack of sufficient profit)	
F1230	Amount of the net worth tax reduction (1/5 of the constituted reserve)	

Net worth tax - Additional question(s)

The end of the year is the key date for the evaluation of financial assets (December 31, 2022) (§ 63 BewG)

Z0001	Exchange rate at the end of the financial year	<input type="checkbox"/>
Z0002	Exchange rate	



file number										
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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 1020	Financial fixed assets (23*)	
F1310 1025	Amounts owed by affiliated undertakings and by undertakings with which the corporation is linked by virtue of participating interests (41*)	
F1320 1030	Transferable securities (50*)	
F1330 1035	Cash at bank, cash in postal cheques accounts, cheques and cash in hand (51*)	
F1340 1040	Sum of accounts (23, 41, 50, 51 of the standard chart of accounts)	
F1350 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 (https://impotsdirects.public.lu/fr/az/r/RGPD_GDPR.html).

We certify that this tax return is sincere and complete.

The legal representative (or any person mandated by the latter)

, on