LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration des contributions directes

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Reset

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	☐
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	☐
G0065	Religious congregations	☐
G0066	Religious association	☐
G0070	Object of the enterprise	
G0080	Tax office	
G0090	Rectified tax return	☐

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	☐
G0115	Dissolution according to article 1865*bis* 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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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 164*bis* 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 164*bis*, paragraph 17 L.I.R. ? Yes ☐ No ☐

G2030 The taxpayer is
- consolidating parent company ☐
- consolidating subsidiary company ☐
- consolidated company ☐

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

Name of the consolidated company	File number	Financial undertaking according to article 168*bis*, paragraph 1, number 7 L.I.R.
		☐
		☐
		☐
		☐
		☐
		☐
		☐
		☐

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 56*bis* 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 - 56*bis*/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 168*ter* 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 168*ter*, paragraph 1, number 2, letter a) L.I.R. that does not fulfill all the conditions referred to in the last sentence of article 168*ter*, paragraph 3, number 2 L.I.R. ?	Yes ☐	No ☐
G2615	ii. To a hybrid entity in relation to a hybrid mismatch according to article 168*ter*, 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 168*ter*, 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 168*ter*, 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 168*ter* 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 168*ter*, 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 168*ter*, 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 168*ter*, paragraph 1, number 2, letter a) L.I.R. ?	Yes ☐	No ☐

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 168*ter*, 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 168*ter*, 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 168*ter*, 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 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 entreprise(s) has/have to be identified.

Name of the associated enterprise
Name of the associated enterprise
Name of the associated enterprise
Name of the associated enterprise
Name of the associated enterprise
Name of the associated enterprise
Name of the associated enterprise

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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-broder 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 164*ter* L.I.R.)

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

G2470 Yes ☐ No ☐

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

Controlled foreign companies (article 164*ter* 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 164*ter*, paragraph 1 L.I.R.?

Yes ☐ No ☐

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

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 ☐

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 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 ☐
G2370	In which state(s) ?	

Corporate income tax - Business profit, additions and deductions

Business profit

		Currency	Euro
R0010 0010	Profit/loss according to commercial balance sheet		
R0020 0020	Profit/loss according to tax balance sheet (details attached in case of establishment of a tax balance sheet)		

Non-deductible amounts to add provided that they have reduced the balance sheet result or taxable amounts provided that they are not included in the balance sheet result

		Currency	Euro
R0030 0030	Disallowed or excessive depreciation for wear and tear or reduction in substance		
R0040 0040	Deductions for disallowed or excessive depreciation or allocations to provisions		
R0050 1000	Allocation to the reserves (details attached)		
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.R.		
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 1040	Fines according to article 12, no 4 L.I.R.		
R0100	Luxembourg withholding tax on income from capital (details attached)		
R0110 1060	Foreign withholding tax		
R0120 1080	Withholding tax on directors fees		

		Currency	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.		

Non-deductible taxes

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

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)		

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		Currency	Euro

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

		Currency	Euro
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

		Currency	Euro
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

		Currency	Euro
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

		Currency	Euro
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 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.

		Currency	Euro
R1260-1	Name of the controlled foreign company		
R1260-2	Name of the controlled foreign company		
R1260-3	Name of the controlled foreign company		
R1260	Total		

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

		Currency	Euro
R1270-1	Name of the controlled foreign company		
R1270-2	Name of the controlled foreign company		
R1270-3	Name of the controlled foreign company		
R1270	Total		
R1280	Subtotal (R1260 + R1270)		

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

		Currency	Euro
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

		Currency	Euro
R1060 1670	Adjustments of depreciation		

		Currency	Euro

Non-deductible taxes booked under revenues

		Currency	Euro
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

		Currency	Euro
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

		Currency	Euro
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.)

		Currency	Euro
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		

II. Religious congregation and association

regardless of its legal form

		Currency	Euro
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")		

III. Non-resident corporations

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	Permenant establishment(s) that are located in the Grand Duchy of Luxembourg	☐	
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	☐	
	Other activities or sources of income	☐	
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 adminitration in the Grand Duchy of Luxembourg")		

Total net income

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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 1904	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		

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 2022 (details attached)		
R2110	Carried forward from tax year 2021		
R2100	Carried forward from tax year 2020		

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

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 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

		Currency	Euro
R4450	Creditable tax, that has been established and paid by a controlled foreign company according to article164ter, paragraph 4, number 8 L.I.R.		

Withholding tax

		Currency	Euro
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	Witholding 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			

Municipal business tax - Business profit, additions and deductions

		Currency	Euro

Profit/loss

		Currency	Euro
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

		Currency	Euro
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 0280	Operating loss of permanent establishments located abroad		
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

		Currency	Euro
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

		Currency	Euro
C0240 1460	Donations 2022		
C0230 1465	Carried forward from 2021		
C0220 1466	Carried forward from 2020		

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

		Currency	Euro
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

		Currency	Euro
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

		Currency	Euro
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			

file number											
form 500											year: 2022

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

(does not apply to non-resident taxpayers)

Code			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	☐	
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**		

		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	☐
Z0002	Exchange rate	

file number											
form 500											year: 2022

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 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 (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)

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