



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, IC2023/ IF2024)

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"/>
G0091	Modified field(s) and/or appendix(es) compared with the initial tax return (maximum of 500 character(s))	



file number															
form 500															year: 2023

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

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

Administrative dissolution without liquidation

G0900

In the process of an administrative dissolution without liquidation

☐

G0905

Beginning of the process of the administrative dissolution without liquidation

G0910

Closing of the process of the administrative dissolution without liquidation

Financial year

G0210

Opening date

G0220

Date of closure

G0225

The date of closure was modified in 2023

☐

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



file number												
form 500	year: 2023											

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



file number												
form 500	year: 2023											

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	

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	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
G2431	Does the taxpayer request the application of article 164bis, paragraph 9, number 9 L.I.R. ?	Yes	No

To be filed as attachment :

- A detailed documentation including the elements required for the assessment of the relevant ratios and all information proving that the conditions of application of the article 164bis, paragraph 9, number 9 L.I.R. are fulfilled ; and
- The report of the approved statutory auditor as provided by article 164bis, paragraph 9, number 9 L.I.R.

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"/>



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 2023	Yes	No
G2310	Amount of the amortisation which was not deducted in the tax balance sheet in 2023		
G2315	Amount of the deferred amortisation which was deducted in the tax balance sheet in 2023		
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
G2351	In which countries / territories ?		
G2100	Has the taxpayer been object of an advanced tax agreement or submitted advanced tax agreement for 2023 ?	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 2023, 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 2023, 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 2023, 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



file number											
form 500	year: 2023										

G2670

During the financial year 2023, 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 2023, 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 2023, 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.



file number															
form 500	year: 2023														

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 11



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 located inside the territory of the Grand Duchy of Luxembourg

Permanent establishments located inside 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
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G0800 Name of the intercommunal activity zone (zone d'activité intercommunale) where the head office is located

Foreign permanent establishments or other revenues realised abroad

Foreign permanent establishments

G0870 Did the taxpayer exercise one or more activities or did he have one or more sources of income outside of the territory of the Grand Duchy of Luxembourg in the financial year 2023?

Yes	No
-----	----

G0880 In which state(s) ?

G2360 Did the taxpayer hold in 2023 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) ?

Real estate located abroad

G2371 Did the taxpayer hold in the financial year 2023 real estate located outside of the territory of the Grand Duchy of Luxembourg?

Yes	No
-----	----

G2372 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

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)



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



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 2023 according to article 168ter, paragraph 3 L.I.R.

Other deductible or exempt amounts

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



II. Religious congregation and association

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

III. Non-resident corporations

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

Permanent establishments located inside the territory of 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

Permanant 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 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	
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Corporate income tax - Special expenses

Donations

R2120	Donations financial year 2023 (details attached)	
R2110	Carried forward from tax year 2022	
R2100	Carried forward from tax year 2021	

Carried forward 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 2023 (carried forward from line 15 of the form 800)

R4150
Total purchase price of software in 2023 (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)



file number											
form 500	year: 2023										

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 Foreign withholding tax creditable according to a double tax
2210 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		
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 the losses of a general partnership, a limited partnership or another partnership if the shareholders are considered to be co-operators	
C0130		
	Operating loss of permanent establishments located abroad	
0280		
C0150		
	Amount exempt from corporate income tax pursuant to articles 164ter, paragraph 4, numbers 6 and 7 L.I.R.	
C0140		
7010		
C0140		
7010		

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

C0200		
0430	Share of the profits of a general partnership, a limited partnership or another partnership if the shareholders are considered to be co-operators	
C0201		
	Profit shares added according to paragraph 8, number 4 of the modified municipal business tax act to the operating profit of a partnership limited by shares	
C0202		
	Dividends, profit shares and other revenues referred to in paragraph 9, number 2a of the modified municipal business tax act	



file number													
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C0210
Share of the operating profit that relates to foreign permanent
establishments

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

C0216

C0216

Donations

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

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 01/01/2024

(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

☐

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



file number													
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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 2023

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)

Premature dissolution of a part or of the entirety of a five-year reserve in the tax year 2023 (paragraph 8a, subparagraph 3 and 3a VStG)

Was there a premature dissolution of a part or of the entirety of a five-year reserve in the tax year 2023 (paragraph 8a, subparagraph 3 and 3a VStG)?

Yes

No

Year of the establishment of the used five-year reserve

F1232

☐

2019

F1232

☐

2020

F1232

☐

2021

F1232

☐

2022

F1233

Amount used of the five-year reserve

F1234

Amount to be added to the net worth tax (1/5 of the used reserve)

Net worth tax - Additional question(s)

The end of the year is the key date for the evaluation of financial assets (December 31, 2023) (§ 63 BewG)

Z0001

Exchange rate at the end of the financial year

☐

Z0002

Exchange rate



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)

_____, on _____