



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, IC2024/ IF2025)

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



file number															
form 500															year: 2024

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 reorganisation procedure (Law of 7 August 2023)

G0165	In a judicial reorganisation procedure	☐
G0166	Beginning of the standstill	
G0167	End of the standstill	

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 2024	☐

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



file number										
form 500	year: 2024									

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: 2024

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	
G0750	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	☐
		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

	<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>
G2070			☐
			☐
			☐
			☐
			☐
			☐
			☐
			☐



Amortisation according to article 32, paragraph

Currency

Euro

G2300	Request for an amortisation according to article 32, paragraph 1a L.I.R. in 2024	Yes	No
G2310	Amount of the amortisation which was not deducted in the tax balance sheet in 2024		
G2315	Amount of the deferred amortisation which was deducted in the tax balance sheet in 2024		
G2320	Sum of the deferred amortisation of previous years which were not deducted		

Articles 56 and 56bis L.I.R.

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
G2353	In which countries / territories ?		

Miscellaneous

G2100	Has the taxpayer been object of an advanced tax agreement or submitted advanced tax agreement for 2024 ?	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

Article 168, number 5 L.I.R.

G2130	Did the taxpayer deduct interests or royalties owed to a corporation established in a non-cooperative jurisdiction for tax purposes that is included in the EU's list (article 168, number 5 L.I.R.)?	Yes	No
G2352	In which countries / territories ?		



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

G2600

During the financial year 2024, 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 2024, 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 2024, 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: 2024										

G2670

During the financial year 2024, 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 2024, 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 2024, 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

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



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)

G1500 Was there a redemption or withdrawal of a class of shares as from 24/12/2024 which was held directly by a private individual holding a significant participation in the taxpayer?

Yes	No
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Private individual concerned with the redemption or the withdrawal of a class of shares

G1551 Name

G1552 First name

G1550 Was the information relating to the identification of the shareholder provided in the previous sections?

Yes	No
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In case of a negative answer, please file the supplement "Private individual concerned with the redemption or the withdrawal of a class of shares" (one supplement per private individual)

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



file number												
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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 2024?	Yes	No
G0880	In which state(s) ?		
G2360	Did the taxpayer hold in 2024 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) ?		

Real estate located abroad

G2371	Did the taxpayer hold in the financial year 2024 real estate located outside of the territory of the Grand Duchy of Luxembourg?	Yes	No
G2372	In which state(s) ?		



file number													
form 500	year: 2024												

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)	



file number															
form 500	year: 2024														

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



file number											
form 500	year: 2024										

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 2024 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

R1210	Partial exemption according to article 50ter L.I.R.
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If applicable, please file 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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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

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 administration in the
Grand Duchy of Luxembourg")

Total net income



file number													
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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	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 2024 (details attached)	
R2110	Carried forward from tax year 2023	
R2100	Carried forward from tax year 2022	

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

R2130		
R2130		
R2130		
R2130		
R2130		
R2130		



file number													
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Corporate income tax - Amounts to deduct from the tax charge

Euro

Investment tax credit

R4100 Carry-over of the line 213 of the form 800

R2003 Carry-over of the line 214 of the form 800

R4120 Carry-over of the line 215 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														
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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 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



file number															
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Municipal business tax - Business profit, additions and deductions

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

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 Donations financial year 2024 (details attached)
1460

C0230 Carried forward from 2023
1465

C0220 Carried forward from 2022
1466



file number															
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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



file number														
form 500														year: 2024

Net worth tax - Business assets on 01/01/2025

(does not apply to non-resident taxpayers)

Taxable wealth elements and
wealth elements that are exempt
according to § 60 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)	
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 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 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	



file number													
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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 2024

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 2024 (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 2024 (paragraph 8a, subparagraph 3 and 3a VStG)?

Yes

No

Year of the establishment of the used five-year reserve

F1232

☐ 2020

F1232

☐ 2021

F1232

☐ 2022

F1232

☐ 2023

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, 2024) (§ 63 BewG)

Z0001

Exchange rate at the end of the financial year

☐

Z0002

Exchange rate



file number															
form 500	year: 2024														

Net worth tax - Minimum tax

Please indicate the 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)

F1350
1045

Balance sheet total (of the standard chart of accounts)

Currency

Euro

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).

Signature

We certify that this tax return is sincere and complete.

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

_____, on _____