



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 | <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: 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 | <input type="checkbox"/> |
| G0115 | Dissolution according to article 1865bis of the civil code | <input type="checkbox"/> |
| G0120 | Absorption | <input type="checkbox"/> |
| G0130 | Date of the dissolution or of the absorption | |
| G0140 | Closing date of the liquidation | |

Please indicate the liquidator as legal representative in the Contact section below

Judicial reorganisation procedure (Law of 7 August 2023)

| | | |
|-------|--|--------------------------|
| G0165 | In a judicial reorganisation procedure | <input type="checkbox"/> |
| 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 | <input type="checkbox"/> |
| G0180 | Date of judicial liquidation or bankruptcy | |
| G0190 | Closing date of the judicial liquidation or bankruptcy | |

Please indicate the legal liquidator or the curator as legal representative in the Contact section below

Administrative dissolution without liquidation

| | | |
|-------|--|--------------------------|
| G0900 | In the process of an administrative dissolution without liquidation | <input type="checkbox"/> |
| 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 | <input type="checkbox"/> |

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



| | | | | | | | | | | | | | | | |
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Bank account of the taxpayer

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

Currency

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

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 | |



| | | | | | | | | | | | | | | |
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Legal representative, e.g. CEO, administrative manager, chairman of the board of directors

| | | |
|-------|--------------------|--|
| G0560 | Name | |
| G0570 | First name | |
| G0580 | National ID number | |
| G0590 | OR Date of birth | |
| G0595 | Place of birth | |
| G0613 | Postal box | |
| G0620 | Postal code | |
| G0625 | Locality | |
| G0645 | Country | |
| G0640 | Telephone | |
| G0645 | E-mail | |

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

| | <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 | | | <input type="checkbox"/> |
| | | | <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

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



| | | | | | | | | | | | | | | | |
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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 |
|-----|----|

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 |
|-----|----|

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 |
|-----|----|

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 |
|-----|----|

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



| | | | | | | | | | | | | |
|-------------|------------|--|--|--|--|--|--|--|--|--|--|--|
| 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) ? | | |



| | | | | | | | | | | | | | | | |
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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. | |
| | <hr/> | |
| | <hr/> | |

Non-deductible taxes

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

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



| | | | | | | | | | | | | | |
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Currency Euro

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

R1000 Exempt income from substantial participation provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid financial instrument in the sense of article 168ter, paragraph 1, number 2, letter a) L.I.R., unless this hybrid financial instrument would meet all the conditions referred to in the last sentence of article 168ter, paragraph 3, number 2 L.I.R.

R1010 - Operating expenses with an economic link to these participations

R1020 Subtotal (R1000 + R1010)

The details of income and operating expenses with an economic link to these participations are to be provided on the form 506a

R1030 Exempt income according to article 115, number 15a L.I.R. provided that the payment of the income did not give rise to a deduction at the level of the payer of the income under a hybrid financial instrument in the sense of article 168ter, paragraph 1, number 2, letter a) L.I.R., unless this hybrid financial instrument would meet all the conditions referred to in the last sentence of article 168ter, paragraph 3, number 2 L.I.R.

R1040 - Operating expenses with a link to this income

R1050 Subtotal

The details of the exempt income according to article 115 no 15a L.I.R. are to be provided on a PDF attachment



| | | | | | | | | | | | | | |
|-------------|------------|--|--|--|--|--|--|--|--|--|--|--|--|
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Currency Euro

Amounts to exempt according to article 164ter L.I.R. provided that they are included in the net income of previous financial years

Profit distributed by a controlled foreign company that are exempt according to article 164ter, paragraph 4, number 6 L.I.R.

R1260-1

R1260-2

R1260-3

R1260

Total

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

R1270-1

R1270-2

R1270-3

R1270

Total

R1280

Subtotal (R1260 + R1270)

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

R1290

Deductions of payments, expenses or losses which have been denied in a previous financial year to the extent that they are set off against a dual inclusion income in the financial year 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.

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



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



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 | |
|-------|---|--|

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 | | |



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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)



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| file number | | | | | | | | | | | | |
| form 500 | year: 2024 | | | | | | | | | | | |

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



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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



| | | | | | | | | | | | | | | |
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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 2023
1460

C0230 Carried forward from 2022
1465

C0220 Carried forward from 2021
1466



| | | | | | | | | | | | | | | | |
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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
-
- C0410
-



| | | | | | | | | | | | | | | | |
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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 | <input type="checkbox"/> |
| Z0030 | Real estate abroad (valued at its realisable value) | |
| Z0050 0010 | Total | |
| Z0070 0020 | Grants, claims | |
| Z0090 0030 | Fixed assets (except securities valued on 31.12) | |
| Z0110 | Current and liquid assets | |
| Z0130 | Securities valued on 31.12 | |
| Z0200 6910 | | |
| Z0400 0070 | - Participation exemption (§ 60 BewG) | |
| Z0420 0085 | - Intellectual property exemption (§ 60ter BewG) | |
| Z0500 | Total worth | |



| | | | | | | | | | | | | | | | |
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| form 500 | | | | | | | | | | | | | | | year: 2024 |

| | 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 | |
| | | |



| | | | | | | | | | | | | | | |
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| file number | | | | | | | | | | | | | | |
| form 500 | year: 2024 | | | | | | | | | | | | | |

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 | <input type="checkbox"/> | 2020 |
| F1232 | <input type="checkbox"/> | 2021 |
| F1232 | <input type="checkbox"/> | 2022 |
| F1232 | <input type="checkbox"/> | 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 | <input type="checkbox"/> |
| Z0002 | Exchange rate | |



| | | | | | | | | | | | | | | | |
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| 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 _____