



## Assessment of the total net income of a religious congregation or association

**Business profit <sup>1)</sup>**

**Currency** **Euro**

R2000 A) Net income of an individual undertaking (industry, mining or craft)

R5010 Share(s) in profits in a collective commercial undertaking (according to article 14, no. 2 and 4 L.I.R.) (details attached)

0010 Subtotal

### Income from agriculture and forestry

R5020 Result (including any profits from sale or termination) according to the attached financial statements or attached balance sheet and profit and loss account

0090

### Income from independent professional services <sup>1)</sup>

### Net Income from employment <sup>2)</sup>

### Net Income from pensions or annuities <sup>2)</sup>

### Net investment income <sup>2)</sup>

### Net income from rentals and leases

R5070 A) Income from letting and leasing of built real estate according to form 190 (including income from co-ownerships)

R5080 B) Income from letting or leasing of non built real estate (according to form 195)

R5090 C) Income (toccage) from the granting of extract right of mineral substances (e.g. ores, stones and soil) <sup>1)</sup>

R6000 D) Income from royalties paid for the use or the right to use intellectual property rights (patents, copyrights, ...) <sup>1)</sup>

R6010 Subtotal

0190



	Currency	Euro
<b>Other net income</b>		

R6020

A) Income from the disposal in return for payment of substantial participations in corporations and income realised as shareholder owning substantial participations at the time of the total or partial sharing of the net asset invested in such corporations

R6030

B) Profits realised upon the sale of real estate located in Luxembourg

R6040

C) Income realised through other performances that are not included in any other category of income

0120

Subtotal

**To be deducted**

A) Membership contributions

B)

C)

1680

Subtotal

3)

**Tax consolidation regime**

(to be filled out if the taxpayer was part of a tax consolidation during the financial year according to article 164bis L.I.R.)

Total net income to be added to the total net income of the consolidating parent company or of the consolidating subsidiary company

Total net income of the consolidated company

**Exceeding borrowing costs (article 168bis L.I.R.) <sup>4)</sup>**

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.



file number									
supplement form 500 / page 17									year: 2024

Euro

## R6060

(to report to page 16 of the tax return)

The revenues from membership contributions, admission fees, etc., amounted to

The expenses relating to this amount were

2230

## Withholding tax on salaries and pensions

2200

Withholding tax on income from capital  
(according to details filed as appendix)

Are the withheld amounts that are non-deductible from the taxable income subject to tax included in the above income ?

Yes

No

In which state(s) of the European Economic Area other than Luxembourg does the religious congregation or association have a permanent establishment engaged in research and development ?

1) Where appropriate, the details of the income exempt according to article 50ter L.I.R. (file appendix 760) and article 115, number 15a L.I.R. (file details as appendix) should be indicated.

2) Provide detail in appendix.

3) If the assessment of the limitation to the deductibility of interest is calculated according to article 164bis, paragraph 17 L.I.R., the line <Non-deductible exceeding borrowing costs> is to be filled out by each member of the tax consolidation as if it was not part of the tax consolidation. In this case, the non-deductible amount is to be indicated under <sup>3)</sup>.

4) If the assessment of the limitation to the deductibility of interest is calculated according to article 164bis, paragraph 9 L.I.R., the line <Non-deductible exceeding borrowing costs> does not have to be filled out by the consolidated company, which has nevertheless to file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." where the pages 1, 2 and 3 have to be filled out. The consolidating parent company or the consolidating subsidiary company has to fill out this line according to the provisions of the above-mentioned paragraph 9 and to file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." together with the information relating to the tax consolidation.