

file number								
supplement forr	n 500	/ pac	ie 16			V	ear: 2	024

Assessment of the total net income of corporations which have neither their registered office nor their central administration in the Grand Duchy of Luxembourg

			Currency	Euro
Busines	ss profit ¹⁾			
R2000	•			
	A) Business profit according to the realised directly or indirectly by a located in Luxembourg and profit in Luxembourg of an activity subjunder the law on peddling and iti profit also includes any profit on	permanent establishment tarising from the exercise ect to prior authorisation inerant professions. The		
R5011				
	B) Share(s) in profit in a collective (according to article 14, no. 2 and	0		
	Collective enterprise	File no.		Tax office
R0030 0030	Non-deductible amounts to be a provided that they are not inclue Ineligible or excessive amortisation to decrease in substance	ded in the balance sheet result		t result or taxable amounts
R0040 0040	Ineligible or excessive depreciation	on deductions or provisions		
R0050 1000	Reserve allocations (according to	details filed as appendix)		
R0060 1010	Hidden profit distributions			
1020	Expenses incurred in order to full the articles of association or by the second	• • •		
R0070 1030	Remuneration paid to directors			
R0260	Non deductible interests accordin L.I.R.	ng to article 168, number 5		
R0270	Non deductible royalties accordir L.I.R.	ng to article 168, number 5		
R0075	Non-deductible amounts accordi	ng to article 168ter L.I.R.		
R0230	Amounts to include according to	article 168ter L.I.R.		



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		Currency	Euro
R0077			
	Net income of controlled foreign companies to according to article 164ter L.I.R. (details attache		
50000		-,	
R0080 1040	Fines according to article 12, no. 4 L.I.R.		
	Non-deductible taxes and duties		
R0130	a) Corporate income tax		
1090 R0140			
1100	b) Withholding tax on income from capital		
R0150 1110	c) Net worth tax		
R0160 1240	d) Municipal business tax		
R0180	e) Interest on late payment of the taxes mentio	ned under a) -	
1140	d)		
R0170	f) Non-deductible foreign taxes		
1130	i) Non-deductible foreign taxes		
R0190 1145	g) Other non-deductible taxes (to be specified)		
R0220	Expenses incurred for religious, charitable or pu	blic interest	
	purposes, including donations according to artic	cle 109,	
R0250	paragraph 1 no 3 L.I.R.		
7010			
R0250 7010			
	Corporate income tax - Amounts to exempt pro	ovided that they are incuded in the re	sult and other amounts to
	be deducted :	ovided that they are included in the re	
R1000	Exempt income from substantial participation p		
	the payment of the income did not give rise to a		
	at the level of the payer of the income under a l financial instrument in the sense of article 168te	-	
	1, number 2, letter a) L.I.R., unless this hybrid fi		
	instrument would meet all the conditions referr		
	last sentence of article 168ter, paragraph 3, nur		
1610			
R1010	- Operating expenses with an economic link to t	hese	
	participations (according to details filed as appe		
1620		,	
R1060	Adjustments of depreciation		



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	Currency	Euro
Restitution and cancellation of provisions for non-deductible taxes and duties		
a) Corporate income tax		
b) Tax on investment income		
c) Net worth tax		
d) Municipal business tax		
e) Miscellaneous non-deductible taxes and duties		
Partial exemption according to article 50ter L.I.R.		
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.		
Profit distributed by a controlled foreign company that are		
exempt according to article 164ter, paragraph 4, number 6		
L.I.R.		
Capital gain that is exempt according to article 164ter,		
paragraph 4, number 7 L.I.R.		
Subtotal (R1260 + R1270)		
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.		



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		Currency	Euro
	Subtotal before the application of article 168bis L.I.R.		
R7690	Deductible exceeding borrowing costs ³⁾		
R7685	Deductible carried forward exceeding borrowing costs		
Please file the	supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and rep	port the amounts R7690 and R7685 a	bove.
	Business profit (report amount for municipal business tax calculation)		
Income	from agriculture and forestry ^{1) 2)}		
R5021	Net income realised through agricultural exploitation or		
	logging in the Grand Duchy of Luxembourg, including any profit on disposal or cessation		
0090 R0075	Non-deductible amounts according to article 168ter L.I.R.		
R0077			
	Net income of controlled foreign companies to include according to article 164ter L.I.R. (details attached)		
R1260-0-0	Profit distributed by a controlled foreign company that are		
	exempt according to article 164ter, paragraph 4, number 6 L.I.R.		
R1270-0-0	Capital gain that is exempt according to article 164ter,		
R1280	paragraph 4, number 7 L.I.R. Subtotal (R1260 + R1270)		
	Subtotal before the application of article 168bis L.I.R.		
R7690	Deductible exceeding borrowing costs ³⁾		
R7685	Deductible carried forward exceeding borrowing costs		



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	Currency	Euro
	e from independent professional services ^{1) 2)}	
R5031	Net income from a liberal profession exercised or exploited in the Grand Duchy of Luxembourg, including any profit on	
0110	disposal or cessation	
R0075	Non-deductible amounts according to article 168ter L.I.R.	
R0077	Net income of controlled foreign companies to include	
	according to article 164ter L.I.R. (details attached)	
R1260-0-0	Profit distributed by a controlled foreign company that are exempt according to article 164ter, paragraph 4, number 6	
R1270-0-0	Capital gain that is exempt according to article 164ter, paragraph 4, number 7 L.I.R.	
R1280	Subtotal (R1260 + R1270)	
	Subtotal before the application of article 168bis L.I.R.	
R7690	Deductible exceeding borrowing costs ³⁾	
R7685	Deductible carried forward exceeding borrowing costs	
lease file the	e supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the amounts R7690 a	and R7685 above



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		Currency	Euro
Net inc	ome from capital ²⁾		
R5061 0170	Dividends or interests from Luxembourg bonds referred to in Article 97, paragraph 1, numbers 1 to 3 L.I.R. not subject to withholding tax		
let inc	ome from rentals and leases ²⁾		
R5071	A) Income from letting and leasing of built real estate (including income from co-ownerships)		
R5081	B) Income from letting or leasing of non built real estate (according to form 195)		
R5091	C) Income (toccage) from the granting of extract right of mineral substances (e.g. ores, stones and soil)		
R6001	D) Income from royalties paid for the use or the right to use intellectual property rights (patents, copyrights,)		
)ther r	net income ²⁾		
R6021 0210	Income from the disposal in return for payment of substantial participations in corporations whose registered office or central administration is in Luxembourg 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		
R6031	Profits realised upon the sale of real estate located in Luxembourg (according to form 700)		
R6041	Income realised through other performances that are not included in any other catogory of income		
R6051	Subtotal		



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			Currency	Euro	
Tax cor	nsolidation regime				
(to be fill	ed out if the taxpayer was part of a tax consoli	dation during the finar	ncial year according	to article 164bis L.I.R.)	
	Total net income to be added to the total net	t income of the			
	consolidating parent company or the consoli	dating			
	subsidiary company				
	Total net income of the consolidated compar	nies			
R7690	Non deductible exceeding borrowing costs				
DZCOF					
R7685	Deductible carried forward exceeding borrow	ving costs			
Please file th	e supplement "Exceeding borrowing costs incurred according to ar	ticle 168bis L.I.R." and report th	e amounts R7690 and R7685	above.	
Total n	et income				
R6061	(report to page 16 of the tax return)				

Remarks:

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

2) To the extent that such income is not included in the business profit.

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 nondeductible amount is to be indicated under ³⁾.

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.