



## 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

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

R2000

A) Business profit according to the articles 14 and 15 L.I.R. realised directly or indirectly by a permanent establishment located in Luxembourg and profit arising from the exercise in Luxembourg of an activity subject to prior authorisation under the law on peddling and itinerant professions. The profit also includes any profit on disposal or cessation

R5011

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

Collective enterprise

File no.

Tax office

**Non-deductible amounts to be added provided that they reduced the balance sheet result or taxable amounts provided that they are not included in the balance sheet result:**

R0030

0030

Ineligible or excessive amortisation due to wear and tear or to decrease in substance

R0040

0040

Ineligible or excessive depreciation deductions or provisions

R0050

1000

Reserve allocations (according to details filed as appendix)

R0060

1010

Hidden profit distributions

1020

R0070

1030

Expenses incurred in order to fulfil obligations imposed by the articles of association or by the shareholders' agreement

R0070

Remuneration 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.



file number									
supplement form 500 / page 16								year: 2024	

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	Currency	Euro
	Restitution and cancellation of provisions for non-deductible taxes and duties	
R1070 1690	a) Corporate income tax	
R1080 1695	b) Tax on investment income	
R1090 1710	c) Net worth tax	
R1100 1800	d) Municipal business tax	
R1110 1720	e) Miscellaneous non-deductible taxes and duties	
<hr/>		
R1210	Partial exemption according to article 50ter L.I.R.	
R1050   		



Currency

Euro

Subtotal before the application of article 168bis L.I.R.

R7690 Deductible exceeding borrowing costs <sup>3)</sup>

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.

Business profit  
(report amount for municipal business tax calculation)

### Income from agriculture and forestry <sup>1) 2)</sup>

R5021 Net income realised through agricultural exploitation or  
logging in the Grand Duchy of Luxembourg, including any  
0090 profit on 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  
L.I.R.

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 <sup>3)</sup>

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.

Income from agriculture and forestry



Currency

Euro

**Income from independent professional services <sup>1) 2)</sup>**

R5031

Net income from a liberal profession exercised or exploited  
in the Grand Duchy of Luxembourg, including any profit on  
disposal or cessation

0110

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,  
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 <sup>3)</sup>

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.

Income from independent professional services



Currency

Euro

**Net income from capital <sup>2)</sup>**

R5061 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

0170

**Net income from rentals and leases <sup>2)</sup>**

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,...)

**Other net income <sup>2)</sup>**

R6021 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

0210

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 category of income

R6051

Subtotal



file number															
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Currency

Euro

## 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 the consolidating  
subsidiary company

Total net income of the consolidated companies

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.

## Total net income

R6061

(report to page 16 of the tax return)

## Remarks:

- 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) 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 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.