



Tax office: _____

Details of the shareholdings referred to in Article 166 L.I.R.

Tax year 2025

Line

1 Company name _____

2 Name of the shareholding _____

3 Legal form of the subsidiary _____ Country _____

4 Is the subsidiary fully taxable to a tax corresponding to the corporate income tax ?

Yes No

5 Does the taxpayer intend to waive the benefit of the exemption referred to in Article 166 L.I.R., paragraph (1)?¹⁾

Yes No

6 Does the taxpayer intend to waive the benefit of the exemption referred to in Article 1 of the amended grand ducal regulation of 21 December 2001 implementing Article 166 paragraph (9) 1 L.I.R.?²⁾

Yes No

7 **1) Data concerning the purchase price**

	Date	Number of shares	%	Value following commercial balance sheet (currency)	Value following fiscal balance sheet (EUR)	Observations
	1	2	3	4	5	6
8 Situation at the beginning of the financial year						
9 + Purchases / New contributions						
10 _____						
11 _____						
12 - Sales						
13 _____						
14 Value at the end of the financial year						

15 Financing equity					
16 Debt financing					

17 **2) Valuation as at 31.12.2025 (§ 13 BewG)**

18 Valuation method used: _____

(for example: stock market price, market value, estimated disposal value)

19 **3) Income from shareholding**

	Date of disposal	Currency	Gross amount	Observations
20 Taxable dividends				
21 Exempt dividends				
22 _____				
23 Taxable capital gains on sales				
24 Tax exempt capital gains on sales				
25 Reversal of depreciation (relating to article 166, paragraph (5) 2 and (6) L.I.R.)				
26 Reversal of depreciation (relating to article 164bis, paragraph (18) L.I.R.)				
27 Other (please specify)				

Line

28 **4) Charges in relation with the shareholding**29 **a) Balance sheet data**

	Refinancing		Depreciation	
	Balance sheet (Currency)	Fiscal balance sheet (EUR)	Trading balance sheet (Currency)	Fiscal balance sheet (EUR)
30 Value at the beginning of the financial year				
31 + Increase				
32 +				
33 - Decrease				
34 -				
35 Value at the end of the financial year				

36 **b) Profit and Loss account data³⁾**

	Currency	EUR
37 Interest and commissions paid		
38 Depreciation		
39 Management costs		
40 Other (e.g. foreign exchange loss)		
41 Total charges		
42 Wherefrom non-deductible		
43 Wherefrom deductible		

44 **c) Charges fiscally deducted to be deferred on capital gains on sale**

	EUR
45 Value at the beginning of the financial year	
46 Variations	
47 - Variations relating to the waiver reported on line 6 ⁴⁾	
48 Value at the end of the financial year	

49 **d) Application of Articles 166 (6) L.I.R. (depreciation in relation to tax exempt dividends) and 164bis (18) L.I.R. (depreciation for impairment neutralized under the tax consolidation regime)**

	Article 166 (6) L.I.R. (EUR)	Article 164bis (18) L.I.R. (EUR)
50 Depreciation at the beginning of the financial year		
51 + Allowances (non-deductible)		
52 - Write-back (non-taxable / see lines 25 and 26)		
53 Depreciation at the end of the financial year		

1) In case of income from the participation, exempted solely because of the acquisition price amounting to at least 1 200 000 euros.

2) In case of income realised upon the sale of the participation, exempted solely because of the acquisition price amounting to at least 6 000 000 euros.

3) The follow-up of the charges fiscally deducted to be deferred on capital gains on sale has to be carried out irrespective of the waiver on lines 5 or 6.

4) In case of a waiver of the exemption of a capital gain resulting from a partial sale of the participation, the amount of the charges fiscally deducted to be deferred on capital gains on sales (lines 45 and 46) is no longer taken into account up to the amount of the capital gain thus taxable.