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

Currency

		Currency	Euro
Business profit [1]			
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 [1]			
Net income from employment [2]			
Net income from pensions or annuities [2]			
Net investment income [2]			
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) [1]		
R6000	D) Income from royalties paid for the use or the right to use intellectual property rights (patents, copyrights, ...) [1]		
R6010			
0190	Subtotal		

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		Currency	Euro
Other net income			
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 164*bis* 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		
Name of the consolidated company		
Name of the consolidated company		
Name of the consolidated company		

Exceeding borrowing costs (article 168*bis* L.I.R.) 4)

R7690	Non deductible exceeding borrowing costs		
R7685	Deductible carried forward exceeding borrowing costs		

Please file the supplement "Exceeding borrowing costs incurred according to article 168*bis* L.I.R." and report the amounts R7690 and R7685 above.

		Currency	Euro
Total net income			
R6060	(to report to page 16 of the tax return)		
Miscellaneous			
	The revenues from membership contributions, admission fees, etc., amounted to		
	The expenses relating to this amount were		
	Details of the expenses		
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 ☐

Permanent establishment engaged in research and development in a state of the EEA other than Luxembourg

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 ?

Remarks:

1) Where appropriate, the details of the income exempt according to article 50*ter* 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 164*bis*, 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 [3].

4) If the assessment of the limitation to the deductibility of interest is calculated according to article 164*bis*, 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 168*bis* 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 168*bis* L.I.R." together with the information relating to the tax consolidation.