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

Business profit [1)]

		Currency	Euro
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	Expenses incurred in order to fulfil obligations imposed by the articles of association or by the shareholders' agreement		
R0070 1030	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 168*ter* L.I.R.		
R0230	Amounts to include according to article 168*ter* L.I.R.		

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		Currency	Euro
R0077	Net income of controlled foreign companies to include according to article 164*ter* L.I.R. (details attached)		
R0080 1040	Fines according to article 12, no. 4 L.I.R.		
	Non-deductible taxes and duties		
R0130 1090	a) Corporate income tax		
R0140 1100	b) Withholding tax on income from capital		
R0150 1110	c) Net worth tax		
R0160 1240	d) Municipal business tax		
R0180 1140	e) Interest on late payment of the taxes mentioned under a) - d)		
R0170 1130	f) Non-deductible foreign taxes		
R0190 1145	g) Other non-deductible taxes (to be specified)		
R0220	Expenses incurred for religious, charitable or public interest purposes, including donations according to article 109, paragraph 1 no 3 L.I.R.		
R0250 7010			
R0250 7010			

Corporate income tax - Amounts to exempt provided that they are included in the result and other amounts to be deducted :

R1000 1610	Exempt income from substantial participation 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 168*ter*, 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 168*ter*, paragraph 3, number 2 L.I.R.		
R1010 1620	- Operating expenses with an economic link to these participations (according to details filed as appendix)		
R1060 1670	Adjustments of depreciation		

		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		
R1210	Partial exemption according to article 50*ter* L.I.R.		
R1050 1630	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 168*ter*, 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.		
R1260	Profit distributed by a controlled foreign company that are exempt according to article 164*ter*, paragraph 4, number 6 L.I.R.		
R1270	Capital gain that is exempt according to article 164*ter*, paragraph 4, number 7 L.I.R.		
R1280	Subtotal (R1260 + R1270)		
R1290	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 2025 according to article 168*ter*, paragraph 3 L.I.R.		

		Currency	Euro
	Subtotal before the application of article 168*bis* 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 168*bis* 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 [1] [2]

		Currency	Euro
R5021 0090	Net income realised through agricultural exploitation or logging in the Grand Duchy of Luxembourg, including any profit on disposal or cessation		
R0075	Non-deductible amounts according to article 168*ter* L.I.R.		
R0077	Net income of controlled foreign companies to include according to article 164*ter* L.I.R. (details attached)		
R1260-0-0	Profit distributed by a controlled foreign company that are exempt according to article 164*ter*, paragraph 4, number 6 L.I.R.		
R1270-0-0	Capital gain that is exempt according to article 164*ter*, paragraph 4, number 7 L.I.R.		
R1280	Subtotal (R1260 + R1270)		
	Subtotal before the application of article 168*bis* 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 168*bis* L.I.R." and report the amounts R7690 and R7685 above.

	Income from agriculture and forestry

		Currency	Euro

Income 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 disposal or cessation		
0110			
R0075	Non-deductible amounts according to article 168*ter* L.I.R.		
R0077	Net income of controlled foreign companies to include according to article 164*ter* L.I.R. (details attached)		
R1260-0-0	Profit distributed by a controlled foreign company that are exempt according to article 164*ter*, paragraph 4, number 6 L.I.R.		
R1270-0-0	Capital gain that is exempt according to article 164*ter*, paragraph 4, number 7 L.I.R.		
R1280	Subtotal (R1260 + R1270)		
	Subtotal before the application of article 168*bis* 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 168*bis* L.I.R." and report the amounts R7690 and R7685 above.

Income from independent professional services

		Currency	Euro
Net income from capital [2]			
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 [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,...)		
Other net income [2]			
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		

		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 164*bis* 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		
	Name of the consolidated company		
	Name of the consolidated company		
	Name of the consolidated company		
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.

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 50*ter* 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 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.