

Line	Determination of global book values at the end of the reference financial years ⁽³⁾				
	2012	2013	2014	2015	2016
35	1. Closing date of the reference financial years				
36	2. Details of the net book value of investment assets according to the fiscal balance sheets: ⁽¹⁾				
37					
38					
39					
40					
41					
42					
43					
44					
45	3. In the case of the acquisition of an enterprise, an autonomous part or a fraction of an enterprise by means of a transfer free of charge or by means of an assimilated transfer for the purpose of the realisation of unrevealed reserves				
46	+ Amount or portion of the net book value of the assignor's entire investment assets from closings prior to the acquisition ⁽⁴⁾				
	+	+	+	+	+
47	4. In the case of incorporation into the enterprise of another enterprise acquired free of charge or acquired by an assimilated transfer for the purposes of the realisation of unrevealed reserve				
48	+ Amount or portion of the net book value of the assignor's entire investment assets from closings prior to the acquisition				
	+	+	+	+	+
49	Sub-total				
50	5. In the case of block disposal in return for payment or free of charge, of an autonomous part or fraction of the enterprise				
51	- Portion of the part or fraction sold ⁽⁴⁾				
	-	-	-	-	-
52	Total:				
53	6. Total of investment assets for all reference financial years				
54	7. Arithmetic average: (divide the previous line by the number of reference years, maximum 5)				

(1) "Investment asset" refers to depreciable tangible assets other than buildings, agricultural livestock and mineral and fossil deposits.

(2) The following investment assets acquired during the investment financial year, should not be taken into consideration:

1. assets depreciable over a period of less than three years;
2. assets acquired through the wholesale integration of an enterprise, an autonomous part of an enterprise or a fraction of an enterprise and second-hand assets acquired other than via one of the above-mentioned operations; *these assets must not be eliminated when they are invested for the purpose of a first establishment (investments made during the first three years). If during this period the purchase price of these assets exceeds EUR 250.000, the calculation bases for the respective tax credits are reduced to the threshold of EUR 250.000. The following should not be considered as assets invested for the purpose of a first establishment: the block acquisition of an enterprise, an autonomous part or a fraction of an enterprise in return for attribution to the assignor of a direct or indirect shareholding in the newly incorporated enterprise or where the assignor has a direct or indirect shareholding in the newly incorporated enterprise; second-hand assets that were previously covered by a leasing agreement which was granting the benefit of the tax credits for the lessor;*
3. individual assets acquired free of charge;
4. motorised vehicles, except:
 - a) those assigned exclusively to the business of transporting persons or forming part of the net assets of a car rental company;
 - b) those assigned exclusively to the transport of goods or merchandise;
 - c) those assigned exclusively within an enterprise to the transport of employees to or from their place of work, provided that such vehicles are allowed to circulate with a capacity of at least nine occupants (including the driver);
 - d) those specially fitted out exclusively for use as a breakdown/repair service;
 - e) self-propelled machinery.

(3) Where the enterprise was acquired free of charge or by a similar mean for the purpose of the realisation of unrevealed capital gains of the enterprise, the acquirer must state the book values of the assignor for the closings prior to their acquisition. If the enterprise acquired in this way was integrated into the enterprise of the taxpayer, see 4 above.

(4) The portion in question is determined using the ratio between the net book value, on the date of transfer, of the assets transmitted and the global net book value of the assignor on the date of transfer. Attach an appendix with the relevant calculations.

(5) The form should not be used for investments in sanitary and central heating installations for hotel buildings.

(6) The following items are concerned:

1. tangible depreciable assets other than buildings, agricultural livestock and mineral and fossil deposits;
2. miscellaneous investments in hotel buildings and investments of a social nature (defined by a regulation relating to the Grand Duchy decree)
3. investments in the fixed assets referred to in Article 32*bis* L.I.R.

However, the assets listed under (2) 1, 2 and 4 are excluded.

(7) The tax credit amounts to 8% for the first tranche of investment not exceeding EUR 150.000 and 2% for the tranche of investment exceeding EUR 150.000. These rates of 8% and 2% are increased to 9% and 4% for fixed assets investments referred to in article 32*bis* L.I.R.

(8) After deduction, where appropriate, of the subsidies granted by the State or another public collective entity for the acquisition or constitution of the asset in question.

(9) For official use only.