

LE GOUVERNEMENT DU GRAND-DUCHÉ DE LUXEMBOURG Administration des contributions directes

File no.								
orm 800		yea	ar : 20)21			oage	: 1/3

	https://impotsdirects.public.lu			
Tax	office:			
Nam	ne of taxpayer:			
	Tax credit for inves	tment		
	(Appendix to the 2021 income to	ax return)		
Line	, , ,			
1	Closing date of the financial year of the investment:			
2	I. Global investment tax credit - article 152 <i>bis</i> , paragra	phs 7, 7a and	9 L.I.R.	
3	A. Investments in depreciable assets referred to in article 152 bis, paragrap	h 7, subparagraphs	1 to 3 L.I.R.	
4	Detail of new investments	Estimated useful life	Acquisition price or production cost	(1)
5				
6				
7				
8				
9				
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11				
12				
13				
14				
15	Zero-emission cars referred to in article 152 <i>bis</i> , paragraph 7, subparagraph 2, number 4, f) L.I.R.			
16	Total of investments			
17	Tax credit			
18	8% for the first tranche of investment not exceeding 150 000€			
19	2% for the tranche of investment exceeding 150 000€			
20	Total (to carry forward to page 3, line 91)			
21	B. Investments referred to in article 152 bis, paragraph 7, subparagraph 1, if for the special depreciation referred to in article 32 bis L.I.R.)	number 4 L.I.R. (fixed	d assets approved to	be eligible
22	Detail of the approved investments (indicate, for each asset, the designation and the function of the investment asset in the enterprise)	Estimated useful life	Acquisition price or production cost	(1)
23				
24				
25				
26	Total of investments			
27	Tax credit			
28	9% for the first tranche of investment not exceeding 150 000€			
29	4% for the tranche of investment exceeding 150 000€			

30 Total (to carry forward to page 3, line 91)

		File no.											
Line		form 800				year :	2021					page	: 2/3
31	C. Acquisition of softwares if not acquired from an affiliated of by these softwares is excluded from the scope of the tax r						L.I.R	. and	if the	inco	me g	enera	ated
32	Detail of software acquisitions Estimated use					seful lif		quisition roduc			(1)		
33													
34													
35													
37													
38													
39	Total of investments		•										
40	Tax credit												
41	8% for the first tranche of investment not exceeding 150 000€												
42	2% for the tranche of investment exceeding 150 000€												
43	Total (limited to 10% of the income tax of the tax year 2021) (to carry forward to page 3, line 92)												
44	II. Complementary investment tax credit - article L.I.R. (Softwares are not eligible to a complementary investment tax into account in that financial year according to article 152bis, promplementary investment tax credit)	credit. Assets a	cquire	ed	in a p	reviou	s finaı	ncial y	ear a	nd th	at we		: takeı
45	Detail of the net book value of the investments							Am	ount			(1)	
45 46	Detail of the net book value of the investments							Am	ount			(1)	
	Detail of the net book value of the investments							Am	ount			(1)	
46 47 48	Detail of the net book value of the investments							Am	ount			(1)	
46 47 48 49	Detail of the net book value of the investments							Am	ount			(1)	
46 47 48	Detail of the net book value of the investments							Am	ount			(1)	
46 47 48 49 50	Detail of the net book value of the investments							Am	ount			(1)	
46 47 48 49 50 51	Detail of the net book value of the investments Total of investments at the end of the financial year						=	Am	ount			(1)	
46 47 48 49 50 51 52		d of the financia	I year	ırs (of refe	erence	=	Am	ount			(1)	
46 47 48 49 50 51 52 53	Total of investments at the end of the financial year Arithmetic average of the book value of these assets at the end	d of the financia	I year	ırs (of refe	erence	=	Am	ount			(1)	
46 47 48 49 50 51 52 53	Total of investments at the end of the financial year Arithmetic average of the book value of these assets at the end (carried forward from line 85, minimum 1 850 €)			ırs (of refe	erence	-	Am	ount			(1)	
46 47 48 49 50 51 52 53 54 55	Total of investments at the end of the financial year Arithmetic average of the book value of these assets at the end (carried forward from line 85, minimum 1 850 €) Subtotal (a negative result is not excluded)			ırs (of refe	erence	=	Am	ount			(1)	
46 47 48 49 50 51 52 53 54 55	Total of investments at the end of the financial year Arithmetic average of the book value of these assets at the end (carried forward from line 85, minimum 1 850 €) Subtotal (a negative result is not excluded) + Depreciation recorded on assets acquired or produced during the	the financial yea	ar ek acc	quis	sition	of an	- +	Am	ount			(1)	
46 47 48 49 50 51 52 53 54 55 56	Total of investments at the end of the financial year Arithmetic average of the book value of these assets at the end (carried forward from line 85, minimum 1 850 €) Subtotal (a negative result is not excluded) + Depreciation recorded on assets acquired or produced during the subtotal Complementary investment of the transfer (in the case of a free enterprise, of an autonomous part of an enterprise or of a fract	the financial yea e of charge bloc ion of an enterp year of the inve	ar ck acc orise c	quis dur	sition ing th	of an e o the	- = +	Am	ount			(1)	
46 47 48 49 50 51 52 53 54 55 56 57	Total of investments at the end of the financial year Arithmetic average of the book value of these assets at the end (carried forward from line 85, minimum 1 850 €) Subtotal (a negative result is not excluded) + Depreciation recorded on assets acquired or produced during the subtotal Complementary investment of the transfer (in the case of a free enterprise, of an autonomous part of an enterprise or of a fract financial year of the investment) Complementary investment relating to the part of the financial	the financial yea e of charge bloc ion of an enterp year of the inve se or of a fractio	k acc rrise c stmer	quis dur nt p	sition ing th prior t	of an e o the	- + -	Am	ount			(1)	

		File no.						
		form 800		year : 2	021		pa	age : 3/3
Line	Determination of the global book value of the invest acquired in a previous financial year and that were not taken is shall be included. Softwares are not eligible to a complementation	nto account in that	financial					
62	Closing date of the financial years of reference	2016	2017	2018	3	2019	2	2020
63	Detail of the net book value of the investments							
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85	 Reduction of the value assigned to the investments at the closing date of the five financial years preceeding a block sale of an autonomous part of an enterprise or of a fraction of an enterprise (article 152 bis, paragraph 5 L.I.R.) 			-	-		-	
86	Increase due to a free of charge acquisition of an entreprise, of an autonomous part of an enterprise or of fraction of an enterprise (article 152 bis, paragraph 6 L.I.R.)	a +	+	+	+		+	
87	Total:							
88	Total of investments of all financial years of reference		[]		
	Arithmetic average: (division of the total referred to in the number of financial years of reference, limited to 5 financial years)		ne]		
90	III. Amounts to carry forward to tax return	1			ı———			
91	Tax credit for investment (sum of lines 20, 30 and 61)							
92	Tax credit for the acquisition of software (total of line 43)							