



Name of the taxpayer : _____

Investment tax credit

(Appendix to the 2025 income tax return)

(Art. 152bis L.I.R.)

I. The tax credit for investments and operating expenses made as part of the digital transformation or of the ecological and energy transition of the undertaking referred to in article 152bis, paragraph 3 L.I.R.

Details of the investments as defined in article 152bis, paragraph 3 L.I.R. and subject to the certificate referred to in article 152bis, paragraph 6 L.I.R.

acquisition price, cost price or operating expenses ⁽¹⁾	rate	tax credit amount
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A. Investments in tangible depreciable assets other than buildings, agricultural livestock and mineral and fossil deposits	101	6%	102
B. Investments in software or patents other than those acquired from a related undertaking as defined in article 56 L.I.R.	103	18%	104
C. Expenses incurred for the use of, or the right to use, patents or software other than those granted by a related undertaking as defined in article 56 L.I.R.	105	18%	106
D. Expenditures on consulting, diagnostic and technical support services provided by external service providers that are not related to the undertaking's normal operating expenses, such as regular tax advisory or legal consulting services, or advertising	107	18%	108
E. Expenditures on personnel directly assigned to the digital transformation or to the ecological and energy transition of the undertaking	109	18%	110
F. Expenditures on training of staff directly assigned to the digital transformation or to the ecological and energy transition of the undertaking	111	18%	112

Total tax credit (article 152bis, paragraph 3 L.I.R.) to be carried over to the box 213⁽²⁾

¹ The acquisition price, the cost price and operating expenses are reduced by the amount of any subsidies granted.

² The certificate of the Ministry of Economy must be filed as appendix.

II. Tax credit for investments referred to in article 152bis, paragraphs 7 and 7a L.I.R.

	acquisition price, cost price ⁽³⁾	rate	tax credit amount
A. Details of the investments referred to in article 152bis, paragraph 3, subparagraph 2 L.I.R. and subject to the certificate referred to in article 152bis, paragraph 6 L.I.R.			
1. when they are referred to in article 152bis, paragraph 7, subparagraph 1, numbers 1 to 3 L.I.R.	201	12%	202
2. when they are referred to in article 152bis, paragraph 7, subparagraph 1, number 4 L.I.R. <i>(fixed assets approved for admission to the special depreciation referred to in article 32bis L.I.R.)</i>	203	14%	204
B. Details of the investments referred to in article 152bis, paragraph 7, subparagraph 1, numbers 1 to 3 L.I.R. ⁽⁵⁾⁽⁶⁾ <i>(including motor vehicles referred to in paragraph 7, subparagraph 2, number 4, letters a) to f) L.I.R.)⁽⁴⁾</i>	205	12%	206
C. Details of the investments referred to in article 152bis, paragraph 7, subparagraph 1, number 4 L.I.R. ⁽⁵⁾⁽⁶⁾ <i>(fixed assets approved for admission to the special depreciation referred to in article 32bis L.I.R.)</i>	207	14%	208
Total tax credit (article 152bis, paragraphs 7 and 7a L.I.R) to be carried over to the box 214			209
D. Details of the investments referred to in article 152bis, paragraph 7, subparagraph 1, number 5 L.I.R. ⁽⁶⁾ <i>(acquisitions of software provided that they have not been acquired from a related undertaking as defined in article 56 L.I.R. and that the income generated by this software is excluded from the scope of an intellectual property tax regime)</i>	210	12%	211
Total tax credit for software acquisition (limited to 10% of the tax due for the 2025 tax year) to be carried over to the box 215			212

III. Amount of the investment tax credit

(amounts to be carried over to the income tax return)

Investment tax credit according to article 152bis, paragraph 3 L.I.R.

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Investment tax credit according to article 152bis, paragraphs 7 and 7a L.I.R.

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Tax credit for the acquisition of software according to article 152bis, paragraph 7, subparagraph 1, number 5 L.I.R.

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³ The acquisition price and the cost price are reduced by the amount of any subsidies granted.

⁴ Motor vehicles falling within the scope of paragraph 7, subparagraph 2, number 4, letter f) L.I.R. are to be considered when the date of first registration is after 31 December 2017 and up to the first tranche of 50 000 euros of the acquisition price per vehicle.

⁵ The investments referred to in sub B. and C. are not subject to the certificate referred to in article 152bis, paragraph 6 L.I.R.

⁶ Details of each investment must be provided on a separate appendix or using supplement form 800bis.