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Reset

Corporate income tax, municipal business and net worth tax return for resident corporations

General indications

G0010	Name of the company or corporation	
G0050	Legal form	
G0020	File number	
G0030	Commercial Register number	
G0060	Listed company	yes ☐ no ☐
G0070	Object of the enterprise	
G0080	Tax office	
G0090	Rectified tax return	yes ☐ no ☐
G0095	Former name (following a change of name)	
G0100	Former file number (following a change of legal form)	
G0105	Other information	

Dissolution or voluntary liquidation

G0120	Absorption (dissolution without liquidation)	yes ☐ no ☐
G0150	Name of the absorbing company	
G0160	File no. of the absorbing company	
G0130	Date of dissolution and absorption	
G0140	Closing date of the liquidation	

Please indicate the liquidator as legal representative in the Contact section below

Judicial liquidation or bankruptcy

G0180	Date of judicial liquidation or bankruptcy	
G0190	Closing date of the judicial liquidation or bankruptcy	

Please indicate the legal liquidator or the curator as legal representative in the Contact section below

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Financial year from 01.01 to 31.12

G0200	Is the financial year diverging?	yes ☐	no ☐
G0210	Beginning of the financial year		
G0220	Closing of the financial year		

Bank account of the corporation

G0230	Name of the bank account holder	
G0240	Bank account number (IBAN code)	
G0250	SWIFT / BIC	

Currency (in case of the tax return in a foreign currency)

G0260	Currency of the tax return		
	Exchange rate		
G0270	Type of rate	Average annual rate ☐	Yearend rate ☐

Permanent establishments on the territory of the Grand Duchy of Luxembourg

G0760	Municipality where the head office is located (at the end of the financial year)		
G0770	Did the enterprise have permanent establishments on the territory of other municipalities?	yes ☐	no ☐
G0780	Did the enterprise transfer its head office during this financial year to the territory of a different municipality?	yes ☐	no ☐
G0790	Was the head office located on the territory of an intercommunal activity zone (zone d'activité	yes ☐	no ☐
G0800	Name of the intercommunal activity zone (zone d'activité intercommunale) where the head office is located?		

In case of ventilation of the municipality tax between different municipalities, the key of the final ventilation can be declared on the annexe 999, in case it varies from the key declared at the beginning of the financial year

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Specific fiscal dispositions

Tax consolidation

G2000	Is the company part of a tax consolidation group (article 164bis L.I.R.)?	yes ☐	no ☐
G2010	By request of		
G2020	Submitted to the tax office		
G2030	The present tax return concerns		

Consolidating parent company or consolidating subsidiary company

G2080	Name		
G2090	File number		
G2040	The present tax return takes account of the global tax results of the companies being part of the tax consolidation	yes ☐	no ☐

Consolidated companie(s)

Name	File number

Miscellaneous

G2100	Has the company been object of an advanced tax agreement or submitted advanced tax agreement for 2015 ?	yes ☐	no ☐
G2110	Is the company a securitisation undertaking, a venture capital company (SICAR), an institution for occupational retirement provision in form of a pension savings company with variable capital (SEPCAV) or in form of a pension savings association (ASSEP)?	yes ☐	no ☐

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Contact details

Head office or registered office (at the end of the financial year)

G0305	Country	
G0308	Additional adress detail (for example: name of the building, entry, floor number, appartment number)	
G0310	Number	
G0315	Road/street	
G0320	Postal code	
G0325	Locality	
G0370	Telephone	
G0380	E-mail	

Postal address

G0390	The postal address is different from that indicated above	
G0405	Country	
G0408	Additional adress detail (for example: name of the building, entry, floor number, appartment number)	
G0410	Number	
G0415	Road/street	
G0420	Postal code	
G0425	Locality	

Legal representative, f.ex. CEO, administrative manager, chairman of the board of directors

G0560	Name	
G0570	First name	
G0580	National ID number	
G0590	OR Date of birth	

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G0595	Place of birth	
G0605	Country of the legal representative	
G0608	Additional adress detail (for example: name of the building, entry, floor number, appartment number)	
G0610	Number	
G0615	Road/street	
G0620	Postal code	
G0625	Locality	
G0640	Telephone	
G0645	E-mail	

Name of the person or firm that helped to prepare the declaration

G0650	Contact person	
G0730	Firm / company	
G0665	Country	
G0668	Additional adress detail (for example: name of the building, entry, floor number, appartment number)	
G0670	Number	
G0675	Road/street	
G0680	Postal code	
G0685	Locality	
G0740	Telephone	
G0750	OR E-mail	

Signature

The legal representative (or any person mandated by the latter)

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Corporate income tax

Corporate income tax - Profit/loss and additions

		Currency	Euro	
R0010 0010	Profit/loss according to commercial balance sheet			i
R0020 0020	Profit/loss according to fiscal balance sheet (details attached in case of establishment of a fiscal balance sheet)			

Add the following amounts provided that they have reduced or are not included in the balance sheet result

R0030 0030	Disallowed or excessive depreciation for wear and tear or reduction in substance		
R0040 0040	Deductions for disallowed or excessive depreciation or allocations to provisions		
R0050 1000	Allocation to the reserves (details attached)		
R0060 1010	Hidden profit distribution		
R0070 1030	Remunerations paid to directors (remunerations of any kind paid to directors, statutory auditors or to persons exercising similar functions, to the extent that such remunerations are not granted for the day-to-day management of the company or the corporation)		
R0080 1040	Fines under the terms of Article 12, no 4 L.I.R.		
R0100 1050	Luxembourg withholding tax income from capital (details attached)		
R0110 1060	Foreign withholding tax (foreign withholding tax creditable under a double tax treaty or under the terms of Article 134bis L.I.R.)		
R0120 1080	Withholding tax on directors fees		

Non-deductible taxes

R0130 1090	Corporate income tax		
R0140 1100	Withholding tax on income from capital		
R0150 1110	Net worth tax		
R0160 1240	Municipal business tax		

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		Currency	Euro
R0170 1130	Non-deductible foreign taxes		
R0180 1140	Interest late-payment of the taxes mentioned above		
R0190 1145	Other non-deductible taxes		
R0200 1150	Loss made by a permanent establishment located in a country with which Luxembourg has a double tax treaty (details attached)		
R0210 1160	Loss on foreign assets located in a country with which Luxembourg has a double tax treaty (details attached)		
R0220 1190	Expenses incurred for religious, charitable or public interest purposes, including donations under the terms of Article 109, paragraph 1 no 3 L.I.R.		
R0250 7010			
R0250 7010			
R0300	**Subtotal**		

Corporate income tax - Deductions

R1000 1610	Exempt income from substantial participations (details attached)		
R1010 1620	Operating expenses with an economic link to these participations (details attached)		
R1020	Subtotal (the details of income and operating expenses with an economic link to these participations are to be provided on the form 506a or a PDF attachment)		
R1030	Exempt income under the terms of article 115 no 15a L.I.R.		
R1040	Operating expenses with a link to this income		
R1050	Subtotal (the details of the exempt income under the terms of article 115 no 15a L.I.R. are to be provided on a PDF attachment)		
R1060 1670	Adjustments of depreciation		

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	Refund and cancellation of provisions for non-deductible taxes	Currency	Euro
R1070 1690	Corporate income tax		
R1080 1700	Tax on income from capital		
R1090 1710	Net worth tax		
R1100 1800	Municipal business tax		
R1110 1720	Miscellaneous non-deductible taxes		
R1120 1730	Profit made by a permanent establishment located in a country with which Luxembourg has a double tax treaty (details attached)		
R1130 1740	Other income exempt in Luxembourg under the terms of a double tax treaty (details attached)		
R1200 1830	Partial exemption or deduction under the terms of Article 50bis L.I.R. for income generated by certain types of intellectual property (details attached)		
R1250 7020			
R1250 7020			
R1300	**Subtotal**		
R2000 1900	**Profit to report for the calculation of the Municipal business tax**		

Corporate income tax - Tax consolidation regime

	Total of the losses carried forward that incurred before the entitlement to the tax consolidation regime		
R2010	At the beginning of the financial year		
R2020	Allocated for the financial year		
R2030	At the end of the financial year		
R2040 1905	**Transfer of the fiscal result of the consolidated companies**		
R2050 1904	**Transfer of the fiscal result to the consolidating parent company or the consolidating subsidiary company (after deduction of the above-mentioned losses)**		
R2060	Total amount of donations, to be taken into account by the consolidating parent company		

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Corporate income tax - Special expenses

Donations

		Currency	Euro
R2100 0912	Carried forward donations 2013		
R2110 0911	Carried forward donations 2014		
R2120 0910	Donations 2015 (details attached)		

Operating losses to be carried forward

R2130			

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Corporate income tax - Amounts to deduct from the tax charge

		Currency	Euro
Tax credit for venture capital investment			
(the certificate delivered by the Ministry of Finance and the Ministry for Economic Affairs must be presented to the relevant tax office (copy to be attached to this form).)			
R4000 2170	Current financial year		
Tax credit for investment			
(details on form 800)			
R4100 2240	Current financial year		
E0880	Carried forward (details attached)		
Tax credit for recruiting unemployed persons			
(details on form 805)			
R4200 2245	Current financial year		
E0940	Carried forward (details attached)		
Tax credit for further professional education			
(the certificate delivered by the Ministry of Finance must be presented to the relevant tax office (copy to be attached to this form).)			
R4300 2247	Current financial year		
E1000	Carried forward (details attached)		
R4410	Withholding tax on directors' fees (details attached)		
R4420 2200	Offsetable and refundable withholding tax on Luxembourg income from capital (articles 154 (6a) and 149(4a) L.I.R.) (details attached)		
R4425 2205	Offsetable withholding tax on Luxembourg income from capital within the limit of the tax due (article 154 (6a) L.I.R.) (details attached)		
R4430 2210	Foreign withholding tax creditable under a double tax treaty (details attached)		
R4440	Foreign withholding tax under the terms of Article 134bis L.I.R. (details attached)		
R4500 7030			

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Municipal business tax

Municipal business tax - Profit, additions and deductions

		Currency	Euro
Profit/loss			
C0010 0010	Profit drawn up according to the provisions of the law on Corporate Income tax Act		
C0020 0025	Amounts not subject to municipal business tax (details attached)		
C0030	Subtotal		
Add the following amounts (if deducted when establishing the profit)			
C0110 0230	Profit shares distributed to partners with indefinite and joint liability of a partnership limited by shares on unrealized contributions to the capital or as remuneration (directors' fees) for management		
C0120 0270	Share of losses in partnerships		
C0130 0280	Operating loss of permanent establishments located abroad		
C0140 7010			
Deductions			
C0200 0430	Share of profits in partnerships and dividends or profit shares from a holding of at least 10% in a fully taxable stock corporation		
C0210 0440	Share of operating profit relating to permanent establishments located abroad		
Donations			
C0220 1466	Carried forward from 2013		
C0230 1465	Carried forward from 2014		
C0240 1460	Donations 2015		
C0250	**Operating profit**		

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Municipal business tax - Tax consolidation

Total of the losses carried forward that incurred before the entitlement to the tax consolidation regime

		Currency	Euro
C0310	At the beginning of the financial year		
C0320	Allocated for the financial year		
C0330	At the end of the financial year		
C0350 0520	**Transfer of the fiscal result of the subsidiary company to the consolidating parent company or to the consolidating subsidiary company**		
C0360	Total amount of donations, to be taken into account by the consolidating parent company or the consolidating subsidiary company		
C0340 0525	**Transfer of the fiscal results of the consolidated companies**		

Municipality business tax - Losses

C0410			

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Net worth tax 2016 - Business assets on 1.1.2016

		Net worth taxable and elements exempt by §60 and 60bis BewG	Net worth exempt by a double tax treaty
Z0010	Developed and undeveloped real estate in Luxembourg (valued at its unit value - "valeur unitaire")		
Z0020	Has the unit value been determined for all elements ?	yes ☐ no ☐	
Z0030	Developed and undeveloped real estate abroad (valued at its realisable value)		
Z0050 0010	Total		
Z0070 0020	Concessions		
Z0090 0030	Fixed assets (without shares and stocks valued at 31/12)		
Z0110	Current and liquid assets (without shares and stocks valued at 31/12)		
Z0130	Shares and stocks valued at 31/12		
Z0200 6910			
Z0400 0070	Participation exemption (§60 BewG)		
Z0410 0075	Intellectual property exemption (§60bis BewG)		
Z0500	**Total worth**		

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		Net worth taxable and elements exempt by §60 and 60bis BewG	Net worth exempt by a double tax treaty
Z0600	Liabilities and provisions		
Z0620	Of which non-deductible liabilities (§60 and 60bis BewG)		
Z0700	Liabilities in relation with shares and stocks valued at 31/12 (not mentioned above)		
Z0750 0060	Subtotal		
Z0800 6920			
Z0900	Total liabilities		
Z1000 0300	**Net worth**		

Net worth tax - Additional question(s)

(in the case of a diverging financial year)

Z0001 Exchange rate at the end of the financial year yes ☐ no ☐

Z0002 Exchange rate

31st December 2015 is the key date for the evaluation of financial assets (§ 63 BewG)

Request for net worth tax reduction by setting up a special five-year reserve (§8a VStG)

F1200	By allocating the profit of the financial year 2015		
F1210	By allocating previously constituted free reserves (for lack of sufficient profit)		

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Minimum tax (corporate income tax 2015 / net worth tax 2016)

		Currency	Euro
R3100 1020	Financial fixed assets (23*)		
R3110 1025	Amounts owed by affiliated undertakings and by undertakings with which the corporation is linked by virtue of participating interests (41*)		
R3120 1030	Transferable securities (50*)		
R3130 1035	Cash at bank, cash in postal cheques accounts, cheques and cash in hand (51*)		
R3140 1040	**Sum of accounts (23, 41, 50, 51 of the standard chart of accounts)**		
R3150 1045	Balance sheet total (of the standard chart of accounts)		

Shareholders (join one attachment per shareholder)

G1000	Number of shareholders and owners of registered and bearer shares with a minimum holding of 10% at the end of the financial year		
G1400	Were there any other shareholders or owners of registered or bearer shares that held more than 10% at any time during the financial term?	yes ☐	no ☐

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Shareholder (Physical person)

G1020	Name	
G1030	First name	
G1040	National ID number	
G1050	OR Date of birth	
G1060	AND place of birth	
G1205	Country	
G1208	Additional adress detail (for example: name of the building, entry, floor number, appartment number)	
G1210	Number	
G1215	Road/street	
G1220	Postal code	
G1225	Locality	
G1290	Percentage held in the share capital	
G1300	Annual gross remuneration	
G1310	Social insurance contribution paid by the company	
G1360	Rent paid by the company	
G1350	Profit distribution by the company	
G1370	Other allocations and benefits paid by the company	

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Shareholder (Moral person)

G1100	Name of the company or corporation	
G1135	File no.	
G1140	Date of constitution	
G1150	Legal form	
G1160	Indicate the legal form	
G1205	Country	
G1208	Additional adress detail (for example: name of the building, entry, floor number, appartment number)	
G1210	Number	
G1215	Road/street	
G1220	Postal code	
G1225	Locality	
G1290	Percentage held in the share capital	
G1350	Profit distribution by the company	
G1370	Other allocations and benefits paid by the company	
G1110	Name of the legal representative	
G1120	First name of the legal representative	
G1130	National ID number of the legal representative	
G1050	OR Date of birth	
G1060	AND place of birth	