



file number													
form 500												year: 2023	

Public liability companies, simplified stock companies, partnerships limited by shares, limited liability companies, simplified limited liability companies and European companies cannot use this form but must use the tax form online via MyGuichet.lu.

Corporate income tax, municipal business and net worth tax return for corporations (IR, IC2023/ IF2024)

General information

G0010	Name of the taxpayer	
G0020	File number	
G0050	Legal form	
G0030	Commercial Register number	
G0040	The Commercial Register number is not available	<input type="checkbox"/>
G0045	Date of the filing of the balance sheet with the Registre de commerce et des sociétés	

In case of non-filing, please file a copy of the balance sheet as appendix

G0060	Listed company	<input type="checkbox"/>
G0065	Religious congregations	<input type="checkbox"/>
G0066	Religious association	<input type="checkbox"/>
G0070	Object of the enterprise	
G0080	Tax office	
G0090	Rectified tax return	<input type="checkbox"/>
G0091	Modified field(s) and/or appendix(es) compared with the initial tax return (maximum of 500 character(s))	



Other information

G0095 Former name and legal form (following a change of legal form)

G0100 Former file number (following a change of legal form)

G0105 Other information

Dissolution or voluntary liquidation

G0110 Voluntary dissolution during the financial year or in voluntary liquidation

G0115 Dissolution according to article 1865bis of the civil code

G0120 Absorption

G0130 Date of the dissolution or of the absorption

G0140 Closing date of the liquidation

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

Judicial liquidation or bankruptcy

G0170 In state of a judicial liquidation or bankruptcy during the financial year

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

Administrative dissolution without liquidation

G0900 In the process of an administrative dissolution without liquidation

G0905 Beginning of the process of the administrative dissolution without liquidation

G0910 Closing of the process of the administrative dissolution without liquidation

Financial year

G0210 Opening date

G0220 Date of closure

G0225 The date of closure was modified in 2023

Please file two tax returns (if box above was checked)



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Bank account of the taxpayer

G0230 Name of the bank account holder

G0240 Bank account number (IBAN code)

G0250 SWIFT / BIC

Currency

G0260 Currency of the tax return

Exchange rate

G0270 Type of rate Average annual rate Yearend rate

Contact details

Registered office or central administration (at the end of the financial year)

G0308 Additional detail

G0310 Number

G0315 Road/street

G0320 Postal code

G0325 Locality

G0305 Country

G0370 Telephone

G0380 E-mail

Postal address

G0413 Postal box

G0420 Postal code

G0425 Locality

G0405 Country



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Legal representative, e.g. CEO, administrative manager, chairman of the board of directors

G0560 Name

G0570 First name

G0580 National ID number

G0590 OR Date of birth

G0595 Place of birth

G0613 Postal box

G0620 Postal code

G0625 Locality

G0645 Country

G0640 Telephone

G0645 E-mail

Name of the person or service provider who participated in the drafting of the tax return

G0650 Contact person

G0730 Service provider

G0668 Additional detail

G0670 Number

G0675 Road/street

G0680 Postal code

G0685 Locality

G0665 Country

G0740 Telephone

G0750 E-mail



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Specific tax provisions

Tax consolidation regime

G2000	Was the company part of a tax consolidation during the financial year (article 164bis L.I.R.) ?	Yes	No
G2010	Date of the request to join the tax consolidation		
G2020	The request to join the tax consolidation was submitted to the tax office		
G2025	Did the tax consolidation group opt for the application of article 164bis, paragraph 17 L.I.R. ?	Yes	No
G2431	Does the taxpayer request the application of article 164bis, paragraph 9, number 9 L.I.R. ?	Yes	No

To be filed as attachment :

- A detailed documentation including the elements required for the assessment of the relevant ratios and all information proving that the conditions of application of the article 164bis, paragraph 9, number 9 L.I.R. are fulfilled ; and

- The report of the approved statutory auditor as provided by article 164bis, paragraph 9, number 9 L.I.R.

G2030	The taxpayer is	consolidating parent company	<input type="checkbox"/>
		consolidating subsidiary company	<input type="checkbox"/>
		consolidated company	<input type="checkbox"/>

Name of the consolidating parent company or the consolidating subsidiary company

G2080	Name of the consolidating parent company or the consolidating subsidiary company		
G2090	File number		
G2040	This tax return takes into account the total net income of the consolidated companies	Yes	No

Name of the consolidated companies

G2070	<u>Name of the consolidated company</u>	<u>File number</u>	<u>Financial undertaking according to article 168bis, paragraph 1, number 7 L.I.R.</u>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>



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Amortisation according to article 32, paragraph 1a L.I.R.

Currency

Euro

G2300	Request for an amortisation according to article 32, paragraph 1a L.I.R. in 2023	Yes	No
G2310	Amount of the amortisation which was not deducted in the tax balance sheet in 2023		
G2315	Amount of the deferred amortisation which was deducted in the tax balance sheet in 2023		
G2320	Sum of the deferred amortisation of previous years which were not deducted		

Miscellaneous

G2330	Did the taxpayer engage into transactions with related undertakings (articles 56 and 56bis L.I.R.) ?	Yes	No
G2340	Did the taxpayer opt for the simplification measure stated in section 4 of the Circular of the Director of the tax administration L.I.R. 56/1 - 56bis/1 as of December 27, 2016 ?	Yes	No
G2350	Did the taxpayer engage into transactions with related undertakings established in jurisdictions listed in the EU list of non-cooperative jurisdictions for tax purposes (web link http://impotsdirects.public.lu/fr/az/l/ListeUEterritoiresNC.html) ?	Yes	No
G2351	In which countries / territories ?		
G2100	Has the taxpayer been object of an advanced tax agreement or submitted advanced tax agreement for 2023 ?	Yes	No
G2110	Is the taxpayer 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
G2120	Is the taxpayer a reserved alternative investment fund meeting the criteria of article 48, paragraph 1 of the amended law of July 23, 2016 relating to reserved alternative investment funds ?	Yes	No



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Hybrid mismatches (article 168ter L.I.R.)

Currency

Euro

G2600

During the financial year 2023, did the taxpayer deduct amounts that gave rise to a deduction without inclusion

G2605

a. Under payments made *

G2610

i. In relation with a hybrid financial instrument according to article 168ter, paragraph 1, number 2, letter a) L.I.R. that does not fulfill all the conditions referred to in the last sentence of article 168ter, paragraph 3, number 2 L.I.R. ?

Yes

No

G2615

ii. To a hybrid entity in relation to a hybrid mismatch according to article 168ter, paragraph 1, number 2, letter b) L.I.R. ?

Yes

No

G2620

iii. To an entity with one or more permanent establishments in relation to a hybrid mismatch according to article 168ter, paragraph 1, number 2, letter c) L.I.R. ?

Yes

No

G2625

iv. To a disregarded permanent establishment in relation to a hybrid mismatch according to article 168ter, paragraph 1, number 2, letter d) L.I.R. ?

Yes

No

G2630

v. By a hybrid entity in relation to a hybrid mismatch according to article 168ter L.I.R. ?

Yes

No

G2640

b. Under deemed payments made between the head office and permanent establishment or between two permanent establishments under a hybrid mismatch according to article 168ter, paragraph 1, number 2, letter f) L.I.R. ?

Yes

No

G2650

During the financial year 2023, did the taxpayer deduct amounts that gave rise to a double deduction as part of a hybrid mismatch according to article 168ter, paragraph 1, number 2, letter g) L.I.R. ? *

Yes

No

G2660

During the financial year 2023, was the taxpayer the payee of income that gave rise to a deduction without inclusion in relation to a hybrid financial instrument according to article 168ter, paragraph 1, number 2, letter a) L.I.R. ?

Yes

No



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G2670

During the financial year 2023, was the taxpayer the payee of payments made by one or more hybrid entites that gave rise to a deduction without inclusion as part of a hybrid mismatch according to article 168ter, paragraph 1, number 2, letter e) L.I.R. ?

Yes

No

G2680

During the financial year 2023, did the taxpayer deduct amounts that, directly or indirectly, funded deductible expenditure giving rise to a hybrid mismatch through a transaction or series of transactions between associated enterprises or entered into as part of a structured arrangement according to article 168ter, paragraph 3, number 3 L.I.R. ?

Yes

No

G2690

Was the taxpayer resident for tax purposes in any, or more, other jurisdictions ?

Yes

No

If so, during the financial year 2023, did the taxpayer deduct amounts that he also deducted in any, or more, of these other jurisdictions from its tax base to the extent that the income is not dual-inclusion income according to article 168ter, paragraph 4 L.I.R. ?

Yes

No

G2700

Does the taxpayer request the credit of withholding taxes in relation with income from financial instruments transferred under a hybrid transfer ?

Yes

No

G2710-n

If the taxpayer is, together with one or more associated enterprises according to article 168ter, paragraph 1, number 18 L.I.R., part of a hybrid mismatch in the sense of article 168ter, paragraph 1, number 2, letters a) to e) and g) L.I.R. or, directly or indirectly, funded deductible expenditure giving rise to a hybrid mismatch through a transaction or series of transactions between associated enterprises, then the associated entreprise(s) has/have to be identified.



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Reporting according to article 7 of the amended law of March 25, 2020 relating to reportable cross-border arrangements (DAC 6)

G2720 Did the taxpayer use during the tax year one or more reportable cross-border arrangements in the sense of the Council directive (EU) 2018/822 ? Yes No

Reference (Arrangement ID*) of the cross-border arrangements that have been reported in the European Union:

Optional remarks :

*) For every reported arrangement in Luxembourg, an Arrangement ID is communicated to the initial applicant after the filing of the report via the portal MyGuichet.lu and must be transmitted to every concerned taxpayer.

Associated enterprises (article 164ter L.I.R.)

Does the taxpayer have associated enterprises in the sense of article 164ter, paragraph 1 and paragraph 2 L.I.R.?

G2470 Yes No

If applicable, please file the supplement "Associated enterprises" (article 164ter L.I.R.)

Controlled foreign companies (article 164ter L.I.R.)

Did the taxpayer hold by itself or together with its associated enterprises a participation of more than 50 percent of the voting rights, of the capital or of the rights to the profits in one or more corporations, whose registered office and central administration are not located in Luxembourg, according to article 164ter, paragraph 1 L.I.R.?

Yes No

If applicable, please file the supplement "Controlled foreign companies (article 164ter L.I.R.) and report the subtotal to page 11



I. Resident corporations

Shareholders

G1000 Number of shareholders and owners of registered and bearer shares with a minimum holding of 10% at the end of the business 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
-----	----

If applicable, please file the supplement "Shareholder" (one supplement per shareholder)

Permanent establishments located inside the territory of the Grand Duchy of Luxembourg

Permanent establishments located inside 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 during the financial year ?

Yes	No
-----	----

G0800 Name of the intercommunal activity zone (zone d'activité intercommunale) where the head office is located

Foreign permanent establishments or other revenues realised abroad

Foreign permanent establishments

G0870 Did the taxpayer exercise one or more activities or did he have one or more sources of income outside of the territory of the Grand Duchy of Luxembourg in the financial year 2023?

Yes	No
-----	----

G0880 In which state(s) ?

G2360 Did the taxpayer hold in 2023 a permanent establishment engaged in research and development, located in a state of the European Economic Area other than Luxembourg ?

Yes	No
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G2370 In which state(s) ?

Real estate located abroad

G2371 Did the taxpayer hold in the financial year 2023 real estate located outside of the territory of the Grand Duchy of Luxembourg?

Yes	No
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G2372 In which state(s) ?



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Corporate income tax - Business profit, additions and deductions

Business profit

Currency

Euro

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

Non-deductible amounts to add provided that they have reduced the balance sheet result or taxable amounts provided that they 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
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 168ter L.I.R.
R0230	Amounts to include according to article 168ter L.I.R.
R0240	Subtotal (R0075 + R0230)
R0077	Net income of controlled foreign companies to include according to article 164ter L.I.R. (details attached)
R0080 1040	Fines according to article 12, no 4 L.I.R.
R0100	Luxembourg withholding tax on income from capital (details attached)
R0110 1060	Foreign withholding tax
R0120 1080	Withholding tax on directors fees



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Currency

Euro

R0220
1190 Expenses incurred for religious, charitable or public interest purposes, including donations according to article 109, paragraph 1 no 3 L.I.R.

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

R0170
1130 Non deductible foreign taxes (including the non deductible taxes according to article 168ter, paragraph 5 L.I.R.)

R0180
1140 Interest late-payment of the taxes mentioned above

R0190
1145 Other non-deductible taxes

R0250

R0250

R0250

Foreign losses realised in a state with which Luxembourg has concluded a double tax treaty

R0200
1150 Loss made by a permanent establishment located in a state with which Luxembourg has a double tax treaty (details attached)

R0210
1160 Loss on foreign assets located in a state with which Luxembourg has a double tax treaty (details attached)



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Currency

Euro

Amounts to exempt according to article 164ter L.I.R. provided that they are included in the net income of previous financial years

Profit distributed by a controlled foreign company that are exempt according to article 164ter, paragraph 4, number 6 L.I.R.

R1260-1

R1260-2

R1260-3

R1260

Total

Capital gain that is exempt according to article 164ter, paragraph 4, number 7 L.I.R.

R1270-1

R1270-2

R1270-3

R1270

Total

R1280

Subtotal (R1260 + R1270)

Hybrid mismatches (article 168ter L.I.R.)

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 2023 according to article 168ter, paragraph 3 L.I.R.

Other deductible or exempt amounts

R1060

1670

Adjustments of depreciation



Currency

Euro

Non-deductible taxes booked under revenues

R1070	Corporate income tax
R1080	Tax withheld at source on investment income
R1090	Net worth tax
R1100	Municipal business tax
R1110	Miscellaneous non-deductible taxes

Foreign profit or other income realised in a state with which Luxembourg has concluded a double tax treaty

R1120	1730 Profit made by a permanent establishment located in a state with which Luxembourg has a double tax treaty (details attached)
R1130	Other income exempt in Luxembourg according to the terms of a double tax treaty (details attached)

Amounts to exempt or deduct in relation to intellectual property rights

R1200	Partial exemption or deduction according to article 50bis L.I.R.
R1210	Partial exemption according to article 50ter L.I.R.

If applicable, please file the form 750 and/or the form 760

Exceeding borrowing costs (article 168bis L.I.R.)

R7690	Non deductible exceeding borrowing costs
R7685	Deductible carried forward exceeding borrowing costs

Please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the amounts R7690 and R7685 above.

R1300	Subtotal
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II. Religious congregation and association

regardless of its legal form

	Currency	Euro
R6060		
Total net income (report the amount of the line R6060 according to the details filed as appendix to the supplement "Assessment of the total net income of a religious congregation and association")		

III. Non-resident corporations

which have neither their registered office nor their central administration in the Grand Duchy of Luxembourg

Permanent establishments located inside the territory of the Grand Duchy of Luxembourg

Kind of the activity or sources of income in the Grand Duchy of Luxembourg

(the lines G0850 to G0860 only concern non-resident corporations)

G0850	Permanant establishment(s) that are located in the Grand Duchy of Luxembourg	<input type="checkbox"/>
G0760	Municipality where the non-resident taxpayer has one or more permanent establishments located in the Grand Duchy of Luxembourg	
	Real estate that is located in the Grand Duchy of Luxembourg	<input type="checkbox"/>
	Other activities or sources of income	<input type="checkbox"/>
G0860	Please provide further details on the activity	
R6061	Total net income (report the amount of the line R6061 according to the details filed as appendix to the supplement "Assessment of the total net income of corporations which have neither their registered office nor their central administration in the Grand Duchy of Luxembourg")	

Total net income



Corporate income tax - Tax consolidation regime

Total of the losses carried forward incurred before the admission to the tax consolidation

	Currency	Euro
R2010	At the beginning of the financial year	
R2020	Allocated for the financial year	
R2030	At the end of the financial year	

Transfer of the total net income

R2040	Transfer of the total net income of the consolidated companies	
R2050	Total of the net income to be added to the total of the net income of the consolidating parent company or the consolidating subsidiary company	
1904		

Transferred donations

R2060	Total amount of donations, to be taken into account by the consolidating parent company or the consolidating subsidiary company	
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Corporate income tax - Special expenses

Donations

R2120	Donations financial year 2023 (details attached)	
R2110	Carried forward from tax year 2022	
R2100	Carried forward from tax year 2021	

Carried forward losses from previous financial years (incurred during the tax consolidation regime)

R2130		
R2130		
R2130		
R2130		
R2130		
R2130		
R2130		



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Corporate income tax - Amounts to deduct from the tax charge

Euro

Tax credit for investment

R4100 Tax credit for investment (carried forward from line 91 of the form 800)

R4120 Tax credit for the purchase of software (carried forward from line 92 of the form 800)

R4130 Total

R4140 Total purchase price of zero-emission cars in 2023 (carried forward from line 15 of the form 800)

R4150 Total purchase price of software in 2023 (carried forward from line 39 of the form 800)

R4110 Carried forward from previous financial years (details attached)

If applicable, please file the form 800

Tax credit for recruiting unemployed persons

R4200 Current financial year

R4210 Carried forward (details attached)

If applicable, please file the supplement "Tax credit for recruiting unemployed persons"

Tax credit for further professional education

R4310 Carried forward (details attached)



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Currency

Euro

Creditable tax, that has been established and paid by a controlled foreign company

R4450 Creditable tax, that has been established and paid by a controlled foreign company according to article 164ter, paragraph 4, number 8 L.I.R.

Withholding tax

R4410 Withholding tax on directors' fees (details attached)

R4420 Creditable and refundable withholding tax on Luxembourg investment income (articles 154 (6a), 149 (4a) and 168ter (5) L.I.R.) (details attached)

R4425 Withholding tax on Luxembourg investment income creditable within the limit of the tax due (articles 154 (6a) and 168ter (5) L.I.R.) (details attached)

R4430 Foreign withholding tax creditable according to a double tax treaty and according to article 168ter (5) L.I.R. (details attached)

R4440 Creditable foreign withholding tax according to the articles 134bis and 168ter (5) L.I.R. (details attached)

R4500



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Municipal business tax - Business 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	Amounts not subject to municipal business tax ((details attached)	
C0030	Subtotal	

Amounts to add provided that they have reduced the business profit

C0110	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	Share of the losses of a general partnership, a limited partnership or another partnership if the shareholders are considered to be co-operators	
C0130	Operating loss of permanent establishments located abroad	
0280		
C0150	Amount exempt from corporate income tax pursuant to articles 164ter, paragraph 4, numbers 6 and 7 L.I.R.	
C0140		
7010		
C0140		
7010		

Amounts to deduct provided that they are included in the business profit

C0200	Share of the profits of a general partnership, a limited partnership or another partnership if the shareholders are considered to be co-operators	
0430		
C0201	Profit shares added according to paragraph 8, number 4 of the modified municipal business tax act to the operating profit of a partnership limited by shares	
C0202	Dividends, profit shares and other revenues referred to in paragraph 9, number 2a of the modified municipal business tax act	



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Municipal business tax - Tax consolidation regime

Currency Euro

Total of carried forward operating losses incurred in financial years preceding the admission to the tax consolidation

- C0310 At the beginning of the financial year

- C0320 Allocated for the financial year

- C0330 At the end of the financial year

Transferred operating profit

- C0340 Transfer of the operating profits of the consolidated companies

- C0350 Operating profit, that is to be added to the operating profit of the consolidating parent company or of the consolidating subsidiary company

Transferred donations

- C0360 Total amount of donations, to be taken into account by the consolidating parent company or the consolidating subsidiary company

Municipal business tax - Operating losses

Carried forward operating losses from previous financial years (incurred during the tax consolidation regime)

- C0410

- C0410

- C0410

- C0410

- C0410

- C0410

- C0410

- C0410

- C0410

- C0410



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Net worth tax - Business assets on 01/01/2024

(does not apply to non-resident taxpayers)

	Taxable wealth elements and wealth elements that are exempt according to § 60, § 60bis and § 60ter BewG	Wealth elements exempt from the Luxembourg net worth tax according to a double tax treaty
Z0010	Real estate in Luxembourg (valued at its unit value - «valeur unitaire»)	
Z0020	The unit value hasn't been determined for all elements	<input type="checkbox"/>
Z0030	Real estate abroad (valued at its realisable value)	
Z0050 0010	Total	
Z0070 0020	Grants, claims	
Z0090 0030	Fixed assets (except securities valued on 31.12)	
Z0110	Current and liquid assets	
Z0130	Securities valued on 31.12	
Z0200 6910		
Z0400 0070	- Participation exemption (§ 60 BewG)	
Z0410 0075	- Intellectual property exemption (§ 60bis BewG)	
Z0420 0085	- Intellectual property exemption (§ 60ter BewG)	
Z0500	Total worth	



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	Taxable wealth elements and wealth elements that are exempt according to § 60, § 60bis and § 60ter BewG	Wealth elements exempt from the Luxembourg net worth tax according to a double tax treaty
Z0600	<hr/>	
	Liabilities and provisions	
Z0620	<hr/>	
	Of which non-deductible liabilities (§ 60, § 60bis and § 60ter BewG)	
Z0630	<hr/>	
	Of which provisions according to article 46, number 8 L.I.R.	
Z0750	<hr/>	
0060	Deductible liabilities and provisions	
Z0800	<hr/>	
Z0800	<hr/>	
Z0900	<hr/>	
	Total liabilities	
Z1000	<hr/>	
0300	Net worth	
	<hr/>	



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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 2023

F1210 By allocating previously constituted free reserves (for lack of sufficient profit)

F1230 Amount of the net worth tax reduction (1/5 of the constituted reserve)

Premature dissolution of a part or of the entirety of a five-year reserve in the tax year 2023 (paragraph 8a, subparagraph 3 and 3a VStG)

Was there a premature dissolution of a part or of the entirety of a five-year reserve in the tax year 2023 (paragraph 8a, subparagraph 3 and 3a VStG)?

Yes No

Year of the establishment of the used five-year reserve

F1232 2019

F1232 2020

F1232 2021

F1232 2022

F1233 Amount used of the five-year reserve

F1234 Amount to be added to the net worth tax (1/5 of the used reserve)

Net worth tax - Additional question(s)

The end of the year is the key date for the evaluation of financial assets (December 31, 2023) (§ 63 BewG)

Z0001 Exchange rate at the end of the financial year

Z0002 Exchange rate



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Net worth tax - Minimum tax

Amounts booked in the accounts (*) of the standard chart of accounts (except the book value of the items, where the taxing right is granted to a state with which the Grand Duchy of Luxembourg has concluded a double tax treaty)

	Currency	Euro
F1300 1020	Financial fixed assets (23*)	
F1310 1025	Amounts owed by affiliated undertakings and by undertakings with which the corporation is linked by virtue of participating interests (41*)	
F1320 1030	Transferable securities (50*)	
F1330 1035	Cash at bank, cash in postal cheques accounts, cheques and cash in hand (51*)	
F1340 1040	Sum of accounts (23, 41, 50, 51 of the standard chart of accounts)	
F1350 1045	Balance sheet total (of the standard chart of accounts)	

Insofar personal data concerning natural persons are transmitted by the corporation, these are processed by the tax administration as controller, in accordance to Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation). For further information, refer to category „A à Z“, letter „R“, „Règlement général sur la protection des données (RGPD) - General Data Protection Regulation (GDPR)“ on the tax administration’s website (https://impotsdirects.public.lu/fr/az/r/RGPD_GDPR.html).

Signature

We certify that this tax return is sincere and complete.

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

_____, on _____