

30/09/2025

Webinar

Investment tax credit: Businesses What Do You Need to Know?

Presentation support used during the webinar on 30.09.2025 by and for the UEL's members exclusively.

For more information on this topic, please feel free to reach your contact within our one of our members

The information contained in this document is of a general nature and is not intended to address the particular situation of any specific person or company. This information cannot, and should not, be used as a basis for decisions without first seeking professional advice and without having carried out a detailed analysis of each situation.

With the participation of our speakers



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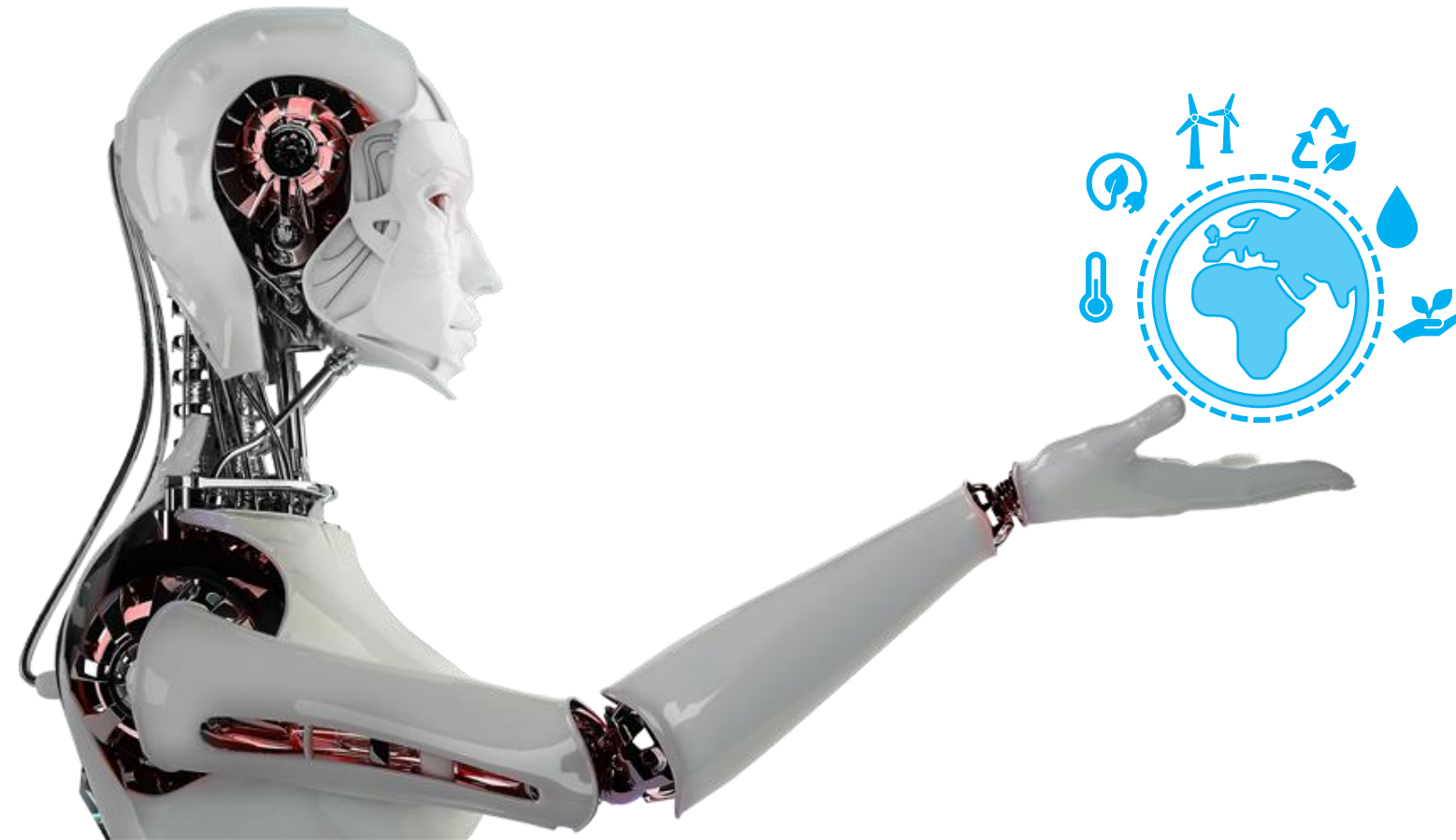
AGENDA

- ❖ Features of the investment tax credit
- ❖ Practical implementation – Feedback
- ❖ Q&A session

I. Features of the investment tax credit

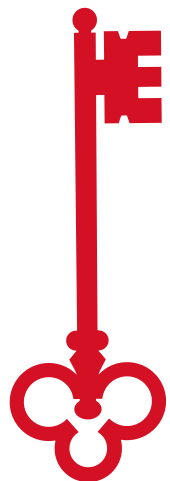
1. Background

Taxation as a lever for the digital and environmental transitions



2. Key elements

Modernisation of the Article 152bis LIR regime



- Applicable to commercial, industrial, mining or craft enterprises domiciled in Luxembourg
- Digital transformation and environmental transition activities of companies
- Extended scope to operating expenses
- 3-year period
- 18% rate
- Effective January 1, 2024

3. Eligibility conditions for digital projects

**Digital
transformation**



Holistic process +
technological/digital means
+ process or organizational
innovation

4. Objectives of digital projects



- Significantly redefining an entire production process
- Implementing an innovative business model (including circular economy)
- Meaningfully redefining the entire provision of services
- Significantly transforming the company's organization
- Substantially reshaping the IT security of all processes

5. Eligibility conditions for environmental projects

Environmental transformation



Reduction of environmental impact + production, energy consumption or use of resources + significant change of a technical or material nature

6. Objectives of environmental projects



- Improving the energy efficiency of a production process
- Improving the material efficiency of a production process
- Decarbonizing a production process
- Reducing production site air pollution (other than CO2 emissions)
- Producing or storing renewable energy for self-consumption needs
- Promoting the extension of the use of products through re-use

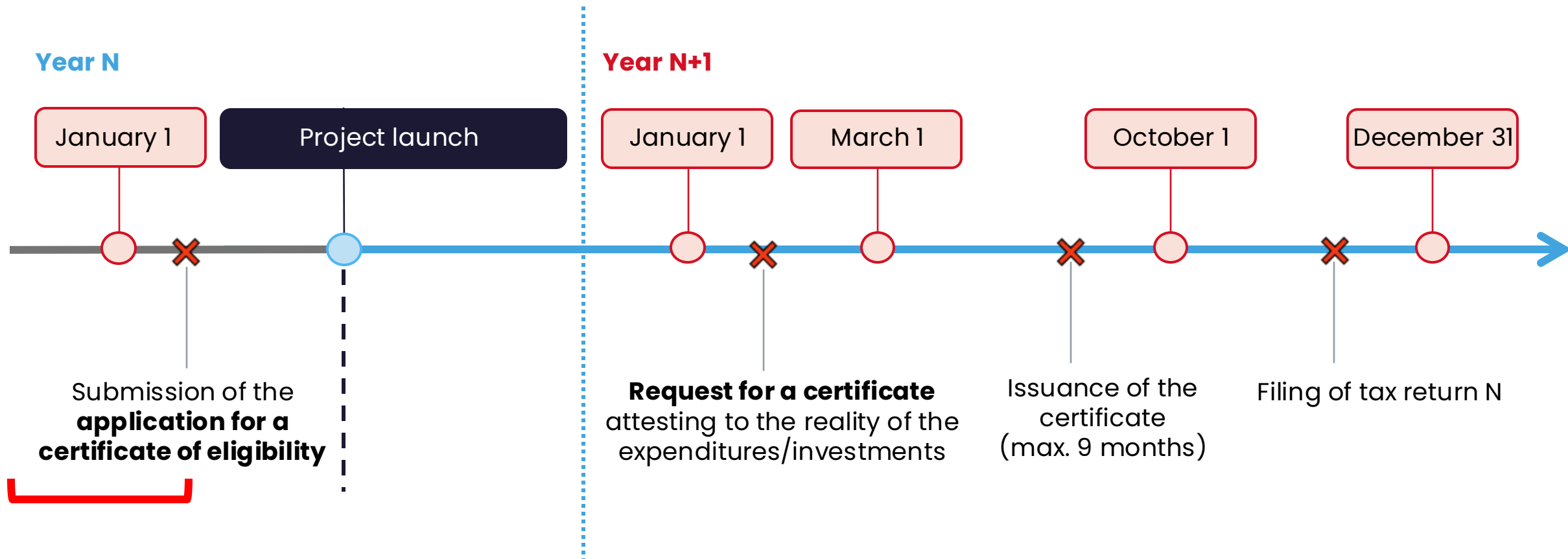
7. Eligible costs

Investments



Operating expenses

8. Key Steps



Before submission: ineligible expenses



Eligible expenses over max. 3 years

9. Some figures

BONIFICATION D'IMPÔTS



Transformation digitale

Nombre de demandes traitées :

56

Montant total du crédit d'impôt :

44 m€

Ayant généré un investissement total de :

246 m€

principalement liée à l'intelligence artificielle

Transformation écologique et énergétique

Nombre de demandes traitées :

16

Montant total du crédit d'impôt :

3 m€

Ayant généré un investissement total de :

14 m€

notamment l'installation de panneaux photovoltaïque

10. Useful links

Official texts:

[Act of 22 December 2023 amending the ITA](#)

[Parliamentary work on Bill No. 8276](#)

[Grand-Ducal Regulation of 27 August 2024 on the certificate to be attached to the income tax return provided for in Article 152bis\(6\) of the LIR](#)

[Grand-Ducal Regulation of 27 August 2024 on the terms and conditions for benefiting from the tax credit for investment in the case of an investment by leasing equipment provided for in Article 152bis\(9\) of the LIR](#)

[Grand-Ducal Regulation of 27 August 2024 amending the Grand-Ducal Regulation of 29 October 1987 implementing Article 152bis\(10\) of the LIR](#)

[Government Decree on the creation of an interministerial advisory committee for the analysis of the eligibility of investments and operating expenses relating to a digital transformation or ecological transition project](#)

Useful information:

Investment Tax Credit – [Guichet.lu](#)

[FAQ](#)

Forms:

[Request for a certificate of eligibility for a digital transformation project](#)

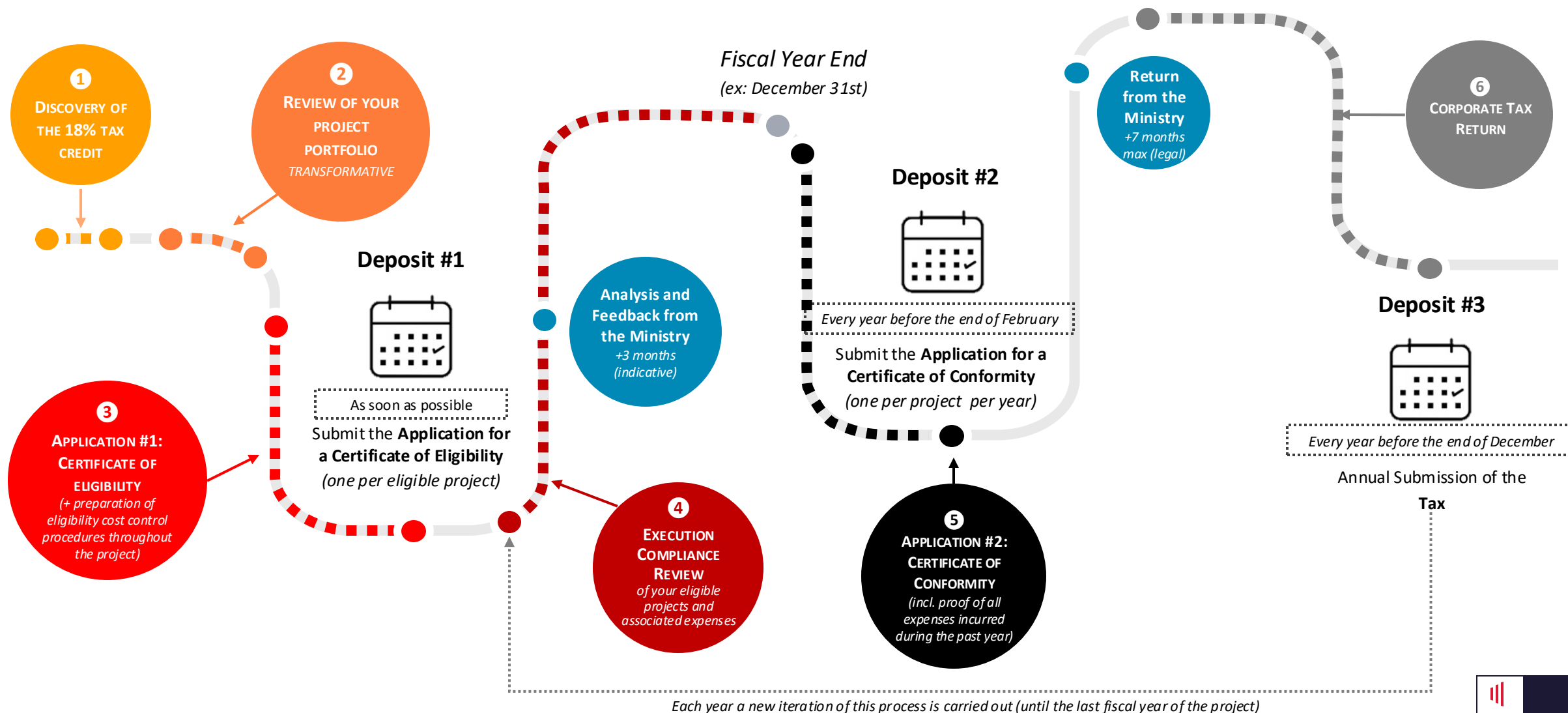
[Application for a certificate of eligibility for an ecological and energy transition project](#)

[Application for an investment tax credit certificate](#)

II. Practical implementation

Feedback

1. Overall Process



2. Focus on the applications to be prepared...

... for the Certificate of Eligibility

The application must be submitted **for each project** to the Ministry of the Economy **via the MyGuichet website**.

Usually a document of **about 15-25 pages** with a **qualitative part and a quantitative part**.

This request includes, in particular:



A description of the project and how it transforms your business



A **schedule** summarizing the main stages of the project



A **provisional** (estimated) budget covering the period from the date of submission to the end of the 3rd fiscal year

... for the Certificate of Conformity

The application must be submitted **for each project and each year of eligibility** to the Ministry of the Economy **via the MyGuichet website**.

A **clear audit trail** must be made in order to be able to **link each receipt to the General Ledger**.

This request includes, in particular:



All receipts of expenses over the past year (invoices, purchase orders, timesheets, others if necessary)



A **reconciliation of these receipts with your General Ledger** is carried out (thereconciliation of each expense is done in accordance with accounting rules and conventions).

3. Focus on the budget



Below is the financial summary summarizing your eligible costs to be sent to the Ministry

Synthèse Financière - Bonification d'impôt		
Le présent document est à compléter et à joindre à la démarche de demande en obtention d'une attestation d'éligibilité pour un projet de transformation digitale ou de transition écologique et énergétique sur MyGuichet.lu sous pièces à joindre.		
Société : <input type="text"/>		
Nom du projet : <input type="text"/>		
Investissements et dépenses d'exploitation affectés au projet		
Devise: EUR		
A. INVESTISSEMENTS (CapEx)	Durée d'amortissement (en mois ou années)	Prix d'acquisition ou de revient (en €)
I. Investissement en bien(s) corporel(s)		
<small>Les bâtiments et véhicules automoteurs ne sont pas éligibles. Doivent être amortis au moins sur trois ans.</small>		
(Indiquez une dénomination claire / Décrivez succinctement son utilité dans le projet)		
II. Investissement en logiciel(s) ou brevet(s)		
<small>Les logiciels ou brevets acquis d'une entreprise liée ne sont pas éligibles. Doivent être amortis au moins sur trois ans.</small>		
(Indiquez une dénomination claire / Décrivez succinctement son utilité dans le projet)		
A. Total des investissements		- €
B. DEPENSES D'EXPLOITATION (OpEx)		Dépenses d'exploitation (en €)
III. Dépenses de brevets ou de logiciels		
<small>Les licences de logiciels qui sont ne sont pas valables et exploitées sur le territoire luxembourgeois ne sont pas éligibles. Les dépenses pour l'usage de logiciels ou brevets concédés par une entreprise liée ne sont pas éligibles.</small>		
(Indiquez une dénomination claire / Décrivez succinctement son utilité dans le projet)		
IV. Dépenses de personnel		
<small>Remplir l'onglet 2. Les frais de personnel de l'entreprise directement affecté au projet. Les frais de personnel sont calculés sur base du salaire brut mensuel, hors prime, suppléments, bonification et autres avantages. Sont exclus du salaire brut mensuel, les cotisations sociales de l'employeur.</small>		
(Indiquez [c] le nombre de personnes directement impliquées dans le projet (en ETP))		
V. Dépenses en formation(s) du personnel fournie(s) par des tiers		
<small>Sont considérés uniquement les coûts de formation qui sont directement affectés au projet. Les dépenses des formations lors de la phase de roll-out du projet qui concerne le plus grand ou la totalité du personnel de l'entreprise ne sont pas éligibles. Les dépenses en formation(s) fournie(s) par des employés internes sont à inclure dans les dépenses de personnel, si en est de même pour le temps des employés internes directement affectés à la mise en œuvre du projet formés durant les formations.</small>		
(Sujet de la formation / Nombre des personnes à former (en ETP) / Nom de la société donnant la formation / code pays (p.ex. LU, FR, BE))		
VI. Dépenses de service(s) de prestataire(s) extérieur(s)		
<small>Pour chacune des dépenses de service, veuillez indiquer le type de service (p.ex. diagnostic, conseil technique, Cloud), la raison sociale de l'entreprise prestataire de service et le code pays de l'entreprise prestataire de service (p. ex. LU, FR, BE).</small>		
(Appui technique / XXXXX XXXXX S.A. / LU)		
B. Total des dépenses d'exploitation		- €
Montant total des coûts du projet (A + B)		- €

Examples of costs to consider (non-exhaustive illustrative list)

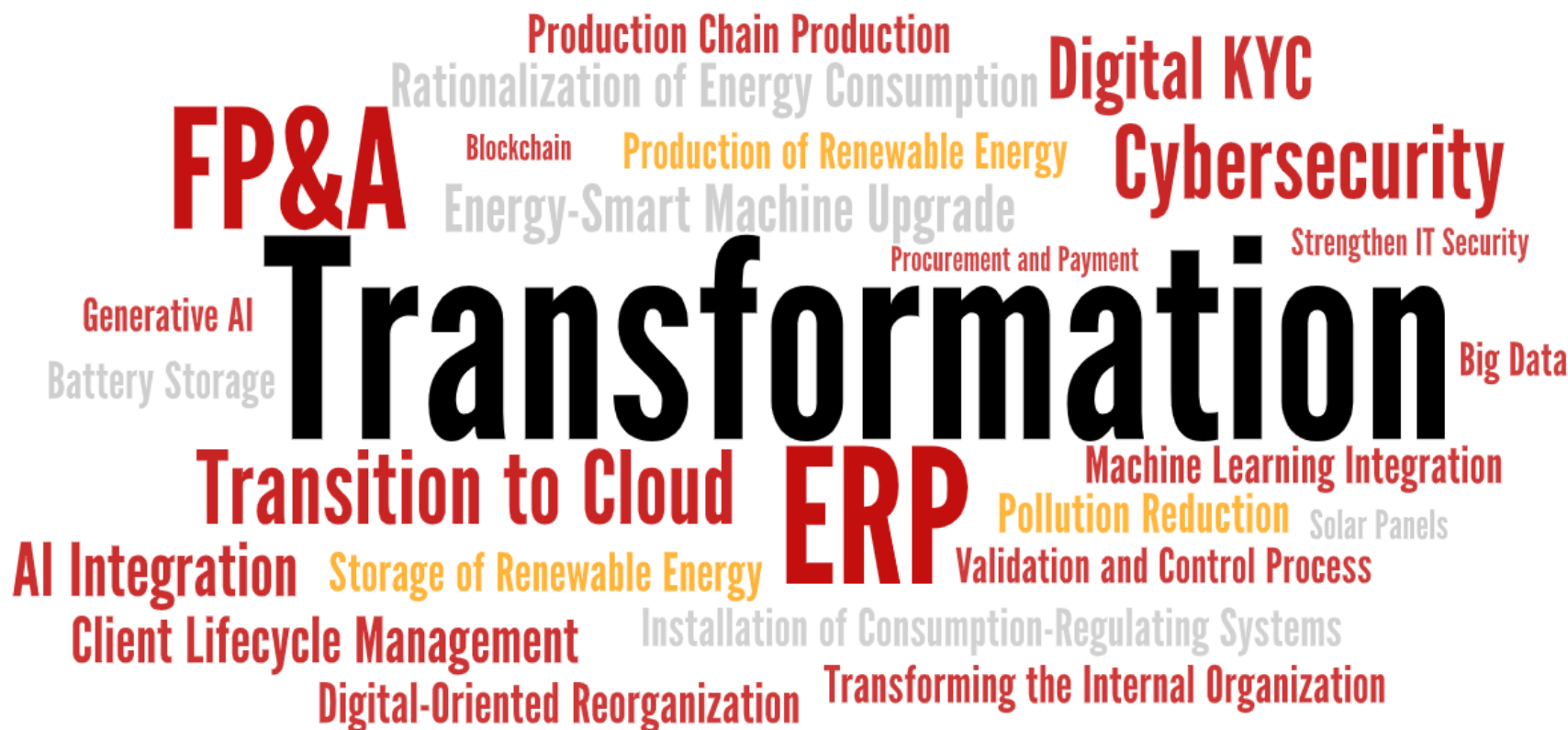
- 1 **Investment in tangible property(ies)**
 - Machine tools / Construction equipment (excluding motor vehicles)
 - Computer servers and network equipment
 - Solar panels, storage batteries and equipment to justify energy savings
- 2 **Investment in software(s) or patent(s)**
 - Purchase of software (excluding software licenses developed and re-invoiced intra-group)
 - Purchase of a patent (excluding intra-group agreements)
- 3 **Patent or software expenses**
 - Use of software (periodic licenses)
 - Access to SaaS and Cloud Platforms
 - Use of patents (non-intra-group)
- 4 **Staff costs**
 - Project Managers
 - Personnel wholly or partially assigned to the project (expert, developers, etc.)
 - Staff time related to training (key project personnel only)
- 5 **Staff training expenditure**
 - External trainer for key project people (only)
- 6 **Expenses for external service provider(s)**
 - External consultant(s), interim(s),
 - Intra-group staff (to be re-invoiced according to transfer price)
 - Expertise, certification, independent review

The above examples are hypothetical and should be eligible for your digital or green transformation projects.

Non-recoverable VAT can sometimes be included in the costs depending on your situation.

4. Examples of Projects

Many types of projects are eligible and cover several transformation plans that are useful for you.



5. Focus on SMEs – What do you need to know ?



- Application form for obtaining a certificate of eligibility: simplified version since March 2025 (less questions, more specific questions, fewer fields to fill in)
- This tax credit may be combined with State subsidies.

For more information: please register to the webinar organised by the Chambre des Métiers on 29 October 2025

→ <https://www.cdm.lu/agenda/webinaire-bonification-dimpot-pour-investissement-fr>



Do you have more questions?



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We will be happy to continue with you
and answer your questions!



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Thank you all!

For more information on the subject, do not hesitate to contact your usual contact with one of our members.

