



Exceeding borrowing costs incurred according to article 168bis L.I.R.

(Report this amount to page 10 of the tax return)

Exceeding borrowing costs incurred according to article 168bis L.I.R.

G2400

Is the taxpayer a standalone entity according to article 168bis, paragraph 1, number 6 L.I.R.?

Yes

No

G2410

Is the taxpayer a financial undertaking according to article 168bis, paragraph 1, number 7 L.I.R.?

Yes

No

If one of the answers to the above questions is <yes>, this supplement hasn't to be filled out.

G2430

Does the taxpayer request the application of article 168bis, paragraph 6 L.I.R.?

Yes

No

Otherwise, please fill out the "Assessment of the borrowing costs" section below

Assessment of the borrowing costs and other costs economically equivalent to interest and expenses incurred in connection with the raising of finance

Borrowing costs, other costs economically equivalent to interest and expenses incurred in connection with the raising of finance

deducted

of which deductible according to the provisions of the L.I.R.

R7000

Interest expenses on all forms of debt:

Other costs economically equivalent to interest and expenses incurred in connection with the raising of finance, including:

R7020

Owed remunerations under profit participating loans

R7040

Imputed interest on instruments such as convertible bonds and zero coupon bonds

R7060

Amounts under alternative financing arrangements, such as Islamic finance

R7080

Finance cost element of finance lease payments

R7100

Capitalised interest included in the balance sheet value of a related asset, or the amortisation of capitalised interest



	deducted	of which deductible according to the provisions of the L.I.R.
R7120	Amounts measured by reference to a funding return under transfer pricing rules where applicable	
R7140	Notional interest amounts under derivative instruments or hedging arrangements related to the borrowings of an organism	
R7160	Certain foreign exchange losses on borrowings and instruments connected with the raising of finance	
R7180	Guarantee fees for financing arrangements	
R7200	Arrangement fees and similar costs related to the borrowing of funds	
R7220		
R7280	Deducted borrowing costs	
R7290	Deductible borrowing costs	

Assessment of the interest revenues and of other economically equivalent revenues

	realised	of which taxable according to the provisions of the L.I.R.
R7300	Interest revenues and other economically equivalent revenues	
	Interest revenues on all forms of receivables	
	Other revenues economically equivalent to interest and revenues realised in connection with granted loans, including:	
R7320	Remunerations under granted profit participating loans	
R7340	Interest revenues on instruments such as convertible bonds and zero coupon bonds	
R7360	Amounts under alternative financing arrangements, such as Islamic finance	
R7380	Interest revenues of finance lease	
R7420	Amounts measured by reference to a funding return under transfer pricing rules where applicable	



	realised	of which taxable according to the provisions of the L.I.R.
R7440	Notional interest amounts under derivative instruments or hedging arrangements related to the loans granted by an organism	
R7460	Certain foreign exchange gains on granted loans and instruments connected with granted loans	
R7480	Revenues in relation with the guarantee for financing arrangements	
R7500	Arrangement revenues and similar revenues related to granted loans	
R7520		
R7520		
R7580	Interest revenues realised and other economically equivalent realised revenues	
R7590	Taxable interest revenues and other economically equivalent taxable revenues	

Assessment of the exceeding borrowing costs in relation to loans according to article 168bis, paragraph 7 L.I.R., letter a

R7240	Of which deductible borrowing costs, other costs economically equivalent to interest and expenses in relation to the raising of finance, incurred in relation to loans which were concluded before 17 June 2016 and which were not modified as of this date	
R7540	Of which taxable interest revenues, other economically equivalent taxable revenues, realised in relation to granted loans which were concluded before 17 June 2016 and which were not modified as of this date	
R7710	Exceeding borrowing costs	



file number									
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R7260

Of which deductible borrowing costs, other costs economically equivalent to interest and expenses in relation to the raising of finance, incurred in relation to loans used to fund a long-term public infrastructure project according to article 168bis, paragraph 7, letter b L.I.R.

R7560

- Of which taxable interest revenues, other economically equivalent taxable revenues, realised in relation to granted loans used to fund a long-term public infrastructure project according to article 168bis, paragraph 7, letter b L.I.R.

R7720

Exceeding borrowing costs

R7600

Deductible borrowing costs

R7610

- Taxable interest revenues and other economically equivalent taxable revenues

R7700

Exceeding borrowing costs before the application of article 168bis, paragraph 7 L.I.R.

- Exceeding borrowing costs in relation to loans according to article 168bis, paragraph 7 L.I.R., letter a

- Exceeding borrowing costs in relation to loans according to article 168bis, paragraph 7 L.I.R., letter b

R7620

Exceeding borrowing costs incurred



Assessment of the EBITDA (article 168bis, paragraph 1, number 4 L.I.R.)

Profit before the application of the article 168bis L.I.R.

R8000-0

R8000-1

R8000 Subtotal

Net income before application of the article 168bis L.I.R.

R6060-0

R6060-1

R6060 Subtotal

Exceeding borrowing costs incurred

R7630-0

R7630-1

R7630 Subtotal

Amortisation according to the articles 29 to 34 L.I.R.

R7645-0

R7645-1

R7645 Subtotal

Depreciation deductions made

R7655-0

R7655-1

R7655 Subtotal

Income arising from a long-term public infrastructure
project according to article 168bis, paragraph 7, letter b
L.I.R.

R7660 EBITDA

Assessment of the non deductible exceeding borrowing costs

R7670 30% of the EBITDA

R7680 Deductible exceeding borrowing costs

R7690 Non deductible exceeding borrowing costs