



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
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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.
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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	

