



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

(Report this amount to page 15 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
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G2410

Is the taxpayer a financial undertaking according to article 168bis, paragraph 1, number 7 L.I.R.?	Yes	No
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G2430

Does the taxpayer request the application of article 168bis, paragraph 6 L.I.R.?	Yes	No
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If one of the answers to the above questions is <yes>, this supplement hasn't to be filled out.

Otherwise, please fill out the "Assessment of the borrowing costs" section below. In case of a request of the application of the article 168bis, paragraph 6 L.I.R., the detail of the calculations required for the assessment of the ratios is to be filed as attachment. The calculations have to be attested by a detailed report.

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	
R7300	Interest revenues on all forms of receivables	
R7320	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	



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

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

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

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 and of the deductible carried forward exceeding borrowing costs

R7620 Exceeding borrowing costs incurred

R7670 30% of the EBITDA

R7735 Carried forward exceeding borrowing costs (2019)

R7755 Carried forward unused interest capacity (2019)

R7680 Deductible exceeding borrowing costs

R7685 Deductible carried forward exceeding borrowing costs

R7690 Non deductible exceeding borrowing costs