



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

(Report this amount to page 16 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



	deducted	of which deductible according to the provisions of the L.I.R.
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	
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	
R7230	Share of the borrowing costs in relation to the shares of the taxpayer in a tax transparent organism or in a co-ownership	
R7220		
R7280	Deducted borrowing costs	
R7290	Deductible borrowing costs	



file number									
supplement form 500 / page 16								year: 2021	

Interest revenues and other economically equivalent revenues	realised	of which taxable according to the provisions of the L.I.R.
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Other revenues economically equivalent to interest and revenues realised in connection with granted loans, including:

Remunerations under granted profit participating loans

Interest revenues on instruments such as convertible bonds and zero coupon bonds

Amounts under alternative financing arrangements, such as islamic finance

Interest revenues of finance lease

Amounts measured by reference to a funding return under transfer pricing rules where applicable

Notional interest amounts under derivative instruments or hedging arrangements related to the loans granted by an organism

Certain foreign exchange gains on granted loans and instruments connected with granted loans

Revenues in relation with the guarantee for financing arrangements

Arrangement revenues and similar revenues related to granted loans

Share of interest revenues and of other economically equivalent revenues in relation to the shares of the taxpayer in a tax transparent organism or a co-ownership

Interest revenues realised and other economically equivalent realised revenues

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, letter a) L.I.R.

Deductible borrowing costs, other deductible costs economically equivalent to deductible interest and expenses in connection with 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, provided that these costs are included in the deductible borrowing costs above

R7240

by the taxpayer

R7241

or in relation to the shares of the taxpayer in a tax
transparent organism or a co-ownership

- 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, provided that these revenues are included in the taxable interest revenues above

R7540

by the taxpayer

R7541

or in relation to the shares of the taxpayer in a tax
transparent organism or a co-ownership

R7710

Exceeding borrowing costs

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

Deductible borrowing costs, other deductible costs economically equivalent to deductible interest and expenses in connection with 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., provided that these costs are included in the deductible borrowing costs above

R7260

by the taxpayer

R7261

or in relation to the shares of the taxpayer in a tax
transparent organism or a co-ownership

- 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., provided that these revenues are included in the taxable interest revenues above

R7560

by the taxpayer

R7561

or in relation to the shares of the taxpayer in a tax
transparent organism or a co-ownership

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

deducted by the taxpayer

R7646

or in relation to the shares of the taxpayer in a tax
transparent organism or a co-ownership

Subtotal



Depreciation deductions

R7655 made by the taxpayer

R7656 or in relation to the shares of the taxpayer in a tax
transparent organism or a co-ownership

Subtotal

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

R7657 realised by the taxpayer

R7658 or in relation to the shares of the taxpayer in a tax
transparent organism or a co-ownership

Subtotal

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 (2020)

R7755 Carried forward unused interest capacity (2020)

R7680 Deductible exceeding borrowing costs

R7685 Deductible carried forward exceeding borrowing costs

R7690 Non deductible exceeding borrowing costs