



## 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

G2410

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

G2430

Does the taxpayer request the application of article 168bis, paragraph 6 L.I.R.? Yes No

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









