



## 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 or paragraph 9 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.

G2440	Does the taxpayer request the application of article 168bis, paragraph 9 L.I.R. ?	Yes	No
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The detail of the calculations required for the assessment of the ratios according to article 168bis, paragraph 9 L.I.R. 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		







