



### Our expert

This training programme is coordinated and delivered under the supervision of [Thierry Lesage](#).



### Target

Tax managers, accountants, finance officers.



### Duration

2,5 hours



**Languages**  
(multiple available)  
English, French



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# Interest limitation rules: focus on practical aspects

## Objectives

The transposition of the anti-tax avoidance directive (ATAD I) into Luxembourg domestic tax law has resulted in the inclusion of interest limitation rules in the Luxembourg income tax law (Article 168bis LITL) which must be considered by all resident corporate tax payers in their annual tax returns as from 1st January 2019 onwards.

On 8 January 2021, the Luxembourg tax authorities have issued a circular (Circulaire du directeur des contributions L.I.R. n°168bis/1) in order to clarify the manner in which these measure should be addressed in practice.

The aim of this training is to provide participants with an understanding of these guidelines in light of illustrative cases.

## Content

- Overview of the theoretical aspects of the Luxembourg domestic interest limitation rules (Art. 168bis LITL).
- Emphasis on the practical aspects of the new measure in light of illustrative cases.
- Analysis of the anticipated impacts on common activities carried out in Luxembourg.
- Overview on how the interest limitation rules should be reflected in the corporate tax returns form (Form 500) in practice.