



When completing this form

■ Print clearly in BLOCK LETTERS using a black pen only.

S M I T H S T

■ Place in ALL applicable boxes.

How to complete this form

For explanations and instructions on how to complete this schedule, refer to the *International dealings schedule – instructions 2018*, available from our website at ato.gov.au

1 This schedule forms part of the tax return of:

Name of entity

Grid for Name of entity

Tax file number

Australian business number (ABN)

Section A: International related party dealings

1a Does Country-by-Country reporting apply to you?

A No Go to question 2 Yes Go to question 1b

For information on Country-by-Country reporting, refer to the IDS instructions.

1b Have you lodged Part A of your local file at the same time as your income tax return?

A No Go to question 2 Yes Go to question 18

If you choose to voluntarily lodge Part A of your local file at the same time as your income tax return, you will not need to complete questions 2 to 17 of the IDS.

2 Is the total of your international related party dealings over \$2 million?

A No Go to question 17 Yes



3 Did you have dealings with international related parties, apart from the dealings with related parties located in specified countries?

A No **Yes** Provide the following information for the three countries with the highest dollar value of related party dealings.

| Foreign country | Activity code | Expenditure | Revenue |
|--|---|---|---|
| B <input type="text"/> <input type="text"/> <input type="text"/> | C <input type="text"/> <input type="text"/> | D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | E \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| | C <input type="text"/> <input type="text"/> | D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | E \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| | C <input type="text"/> <input type="text"/> | D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | E \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| All other amounts | | F \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | G \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |

| | | | |
|--|---|---|---|
| H <input type="text"/> <input type="text"/> <input type="text"/> | I <input type="text"/> <input type="text"/> | J \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | K \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| | I <input type="text"/> <input type="text"/> | J \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | K \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| | I <input type="text"/> <input type="text"/> | J \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | K \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| All other amounts | | L \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | M \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |

| | | | |
|--|---|---|---|
| N <input type="text"/> <input type="text"/> <input type="text"/> | O <input type="text"/> <input type="text"/> | P \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | Q \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| | O <input type="text"/> <input type="text"/> | P \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | Q \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| | O <input type="text"/> <input type="text"/> | P \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | Q \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| All other amounts | | R \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | S \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |

4 Did you have dealings with international related parties located in specified countries?

A No **Yes** Provide the following information for the three specified countries with the highest dollar value of related party dealings.

| Specified country | Activity code | Expenditure | Revenue |
|--|---|---|---|
| B <input type="text"/> <input type="text"/> <input type="text"/> | C <input type="text"/> <input type="text"/> | D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | E \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| | C <input type="text"/> <input type="text"/> | D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | E \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| | C <input type="text"/> <input type="text"/> | D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | E \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| All other amounts | | F \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | G \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |

| | | | |
|--|---|---|---|
| H <input type="text"/> <input type="text"/> <input type="text"/> | I <input type="text"/> <input type="text"/> | J \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | K \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| | I <input type="text"/> <input type="text"/> | J \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | K \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| | I <input type="text"/> <input type="text"/> | J \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | K \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| All other amounts | | L \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | M \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |

| | | | |
|--|---|---|---|
| N <input type="text"/> <input type="text"/> <input type="text"/> | O <input type="text"/> <input type="text"/> | P \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | Q \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| | O <input type="text"/> <input type="text"/> | P \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | Q \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| | O <input type="text"/> <input type="text"/> | P \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | Q \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |
| All other amounts | | R \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X | S \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> -X |

5 Did you have any international related party dealings involving tangible property of a revenue nature, including trading stock and raw materials?

A No Yes Provide the following information

Tangible property of a revenue nature including trading stock and raw materials

| | | | |
|---|---|--------------------------|--|
| Expenditure | Revenue | Main pricing methodology | Percentage of dealings with documentation code |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | E <input type="text"/> | F <input type="text"/> |

6 Did you have any international related party dealings involving royalties or licence fees?

A No Yes Provide the following information

6a Royalties

| | | | |
|---|---|--------------------------|--|
| Deductions | Income | Main pricing methodology | Percentage of dealings with documentation code |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | E <input type="text"/> | F <input type="text"/> |

6b Licence fees

| | | | |
|---|---|--------------------------|--|
| Deductions | Income | Main pricing methodology | Percentage of dealings with documentation code |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | E <input type="text"/> | F <input type="text"/> |

7 Did you have any international related party dealings involving rent or leasing?

A No Yes Provide the following information

Rent/leasing

| | | | |
|---|---|--------------------------|--|
| Expenditure | Revenue | Main pricing methodology | Percentage of dealings with documentation code |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | E <input type="text"/> | F <input type="text"/> |

8 Did you have any service arrangements with international related parties?

A No Yes Provide the following information

8a Treasury related services

8b Management and administration services

| | |
|---|--|
| Expenditure | |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | |
| Revenue | |
| D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | |
| Main pricing methodology | Percentage of dealings with documentation code |
| E <input type="text"/> | F <input type="text"/> |

| | |
|---|--|
| Expenditure | |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | |
| Revenue | |
| D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | |
| Main pricing methodology | Percentage of dealings with documentation code |
| E <input type="text"/> | F <input type="text"/> |

8c Insurance

8d Reinsurance

| | |
|---|--|
| Expenditure | |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | |
| Revenue | |
| D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | |
| Main pricing methodology | Percentage of dealings with documentation code |
| E <input type="text"/> | F <input type="text"/> |

| | |
|---|--|
| Expenditure | |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | |
| Revenue | |
| D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | |
| Main pricing methodology | Percentage of dealings with documentation code |
| E <input type="text"/> | F <input type="text"/> |



10 Did you enter into any debt factoring or securitisation arrangements with international related parties?

A No Yes Provide the following information

10a Debt factoring

Book value Consideration Main pricing methodology Percentage of dealings with documentation code
C \$,,,-X D \$,,,-X E F

10b Securitisation

Book value Consideration Main pricing methodology Percentage of dealings with documentation code
C \$,,,-X D \$,,,-X E F

11 Did you have any dealings of a financial nature other than those covered in questions 9 and 10 with international related parties?

A No Yes Provide the following information

Interest bearing loans – Average balance Interest free loans – Average balance
11a Amounts borrowed I \$,,,-X K \$,,,-X

11b Amounts loaned I \$,,,-X K \$,,,-X

11c Interest

Expenditure Revenue Main pricing methodology Percentage of dealings with documentation code
C \$,,,-X D \$,,,-X E F

11d Guarantees

Expenditure Revenue Main pricing methodology Percentage of dealings with documentation code
C \$,,,-X D \$,,,-X E F

11e Insurance

Expenditure Revenue Main pricing methodology Percentage of dealings with documentation code
C \$,,,-X D \$,,,-X E F

11f Reinsurance

Expenditure Revenue Main pricing methodology Percentage of dealings with documentation code
C \$,,,-X D \$,,,-X E F



11g Have you returned a foreign exchange gain or deducted a foreign exchange loss in relation to dealings with international related parties?

A No **Yes** Provide the following information for the three types of related party dealings with the highest total dollar value of foreign exchange gain and foreign exchange loss.

| Transaction type | Currency | Foreign exchange losses deducted | Foreign exchange gains returned |
|-------------------------------|-------------------------------|---|---|
| B <input type="text"/> | C <input type="text"/> | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | E \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X |
| | C <input type="text"/> | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | E \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X |
| | C <input type="text"/> | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | E \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X |
| All other currencies | | F \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | G \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X |
| <hr/> | | | |
| H <input type="text"/> | I <input type="text"/> | J \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | K \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X |
| | I <input type="text"/> | J \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | K \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X |
| | I <input type="text"/> | J \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | K \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X |
| All other currencies | | L \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | M \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X |
| <hr/> | | | |
| N <input type="text"/> | O <input type="text"/> | P \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | Q \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X |
| | O <input type="text"/> | P \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | Q \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X |
| | O <input type="text"/> | P \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | Q \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X |
| All other currencies | | R \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | S \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X |

11h Other financial dealings (specify in label H below)

| Expenditure | Revenue | Main pricing methodology | Percentage of dealings with documentation code |
|---|---|-------------------------------|--|
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | E <input type="text"/> | F <input type="text"/> |
| Description | | | |
| H <input type="text"/> | | | |
| <input type="text"/> | | | |
| <input type="text"/> | | | |

12 Did you have any other international related party dealings of a revenue nature not reported at questions 5 to 11?

A No **Yes** Provide the following information

Other (specify in label H below)

| Expenditure | Revenue | Main pricing methodology | Percentage of dealings with documentation code |
|---|---|-------------------------------|--|
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X | E <input type="text"/> | F <input type="text"/> |
| Description | | | |
| H <input type="text"/> | | | |
| <input type="text"/> | | | |
| <input type="text"/> | | | |

13 Did you dispose of or acquire any tangible/intangible property of a non-revenue (capital) nature to or from international related parties not reported at questions 5 to 11?

A No Yes Provide the following information

13a Tangible property

| | | | |
|---|---|--|--|
| Consideration paid | Consideration received | Main capital asset pricing methodology | Percentage of dealings with documentation code |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X | G <input type="text"/> | F <input type="text"/> |

13b Assignment of intellectual property

| | | | |
|---|---|--|--|
| Consideration paid | Consideration received | Main capital asset pricing methodology | Percentage of dealings with documentation code |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X | G <input type="text"/> | F <input type="text"/> |

13c Assignment of shares or other equity interests

| | | | |
|---|---|--|--|
| Consideration paid | Consideration received | Main capital asset pricing methodology | Percentage of dealings with documentation code |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X | G <input type="text"/> | F <input type="text"/> |

13d Assignment of loans or debts (not liabilities)

| | | | |
|---|---|--|--|
| Consideration paid | Consideration received | Main capital asset pricing methodology | Percentage of dealings with documentation code |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X | G <input type="text"/> | F <input type="text"/> |

13e Other intangible property

| | | | |
|---|---|--|--|
| Consideration paid | Consideration received | Main capital asset pricing methodology | Percentage of dealings with documentation code |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X | G <input type="text"/> | F <input type="text"/> |

13f R&D and overseas intangibles

Did you perform research and development for a related party in another country which held intellectual property and you were remunerated on a cost-plus-margin basis?

A No Yes Provide the following information

| | |
|---|---|
| Expense paid | Cost-plus margin received |
| C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X | D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X |

14 Did you provide any of the following for no payment or a non-monetary payment, or receive any of the following for a non-monetary payment to/from an international related party?

- services
- assets
- liabilities
- property – tangible or intangible (eg. intellectual property)
- processes
- rights or obligations.

A No Yes Provide the following information (where applicable)

| | Capital | | Revenue | |
|--------------------------|------------------------|------------------------|------------------------|------------------------|
| | Foreign country | Nature of item | Foreign country | Nature of item |
| 14a No payment | B <input type="text"/> | C <input type="text"/> | D <input type="text"/> | E <input type="text"/> |
| 14b Non-monetary payment | B <input type="text"/> | C <input type="text"/> | D <input type="text"/> | E <input type="text"/> |



18 Do you have any branch operations (including Australian branch operations if you are a non-resident)?

A No Yes Provide the following information

Amounts claimed or returned for your internally recorded dealings with your branch operations

| | | | | | |
|------------------------------------|-----------------|-----------------------------|----------------------|---------------------------|----------------------|
| | | 18a Amounts borrowed | | 18b Amounts loaned | |
| Interest bearing loans | Average balance | I \$ | <input type="text"/> | I \$ | <input type="text"/> |
| | Interest | J \$ | <input type="text"/> | J \$ | <input type="text"/> |
| Interest free loans for TR 2005/11 | Average balance | K \$ | <input type="text"/> | K \$ | <input type="text"/> |

| | | | | | |
|---|------------------------------|------|----------------------|------|----------------------|
| 18c Internal trading stock transfers | Trading stock purchase costs | I \$ | <input type="text"/> | J \$ | <input type="text"/> |
| | Trading stock sales proceeds | J \$ | <input type="text"/> | J \$ | <input type="text"/> |

| | | | | | |
|---|------------------|------|----------------------|------|----------------------|
| 18d Amounts claimed or returned for other internally recorded dealings | Amounts claimed | I \$ | <input type="text"/> | J \$ | <input type="text"/> |
| | Amounts returned | J \$ | <input type="text"/> | J \$ | <input type="text"/> |

Description of amounts claimed/returned

L

| |
|--|
| |
| |
| |

! If you have more than one type of other internally recorded dealings show each type separately. That is, record an Amount claimed and/or an Amount returned, and a Description for each type of other internally recorded dealing. If you are lodging a paper return provide this additional information as an attachment to the Schedule.

Section B: Financial arrangements

19 Did you hold any financing arrangements during the income year where both of the following apply:

- the arrangement was entered into with international related parties
- the characterisation between debt and equity is different under Division 974 of the *Income Tax Assessment Act 1997 (ITAA 1997)* (debt equity rules) from your treatment for accounting purposes.

A No Yes Provide the following information

| | | | | | | |
|---|---|------|----------------------|------------------|----------------------|----------------------|
| Average quarterly balance of debt interests | Amounts received | B \$ | <input type="text"/> | Amounts provided | C \$ | <input type="text"/> |
| | Average quarterly balance of equity interests | D \$ | <input type="text"/> | E \$ | <input type="text"/> | |

19a Do you have any arrangements involving hybrid instruments, which are treated as debt for tax purposes in one country but are treated as equity for tax purposes in another country?

A No Yes Provide the following information

| | | | | | |
|---------------------|------|----------------------|----------------------|------|----------------------|
| Total hybrid income | B \$ | <input type="text"/> | Total hybrid expense | C \$ | <input type="text"/> |
|---------------------|------|----------------------|----------------------|------|----------------------|

20 Are you subject to the Taxation of Financial Arrangements rules contained in Division 230 of the ITAA 1997?

A No Yes Specify which tax timing method elections you have made.

| | | | | | |
|--|----------------------------|---|----------------------------|--------------------------------------|----------------------------|
| Fair value method | B <input type="checkbox"/> | Foreign exchange retranslation method – qualifying foreign exchange account(s) election | D <input type="checkbox"/> | Reliance on financial reports method | F <input type="checkbox"/> |
| Foreign exchange retranslation method – general election | C <input type="checkbox"/> | Hedging financial arrangements method | E <input type="checkbox"/> | No elections made | G <input type="checkbox"/> |



Section C: Interests in foreign entities

21 Controlled foreign companies (CFCs) and controlled foreign trusts (CFTs)

21a Did you have any interests in CFCs or CFTs?

A No Go to question 24

Yes Provide the following information

21b Specify the number of CFCs and CFTs in which you had an interest at the end of your income year

Number of CFCs and CFTs

| | Listed countries | Specified countries | Other unlisted countries |
|---|--|--|--|
| B | <input type="text"/> <input type="text"/> <input type="text"/> | C <input type="text"/> <input type="text"/> <input type="text"/> | D <input type="text"/> <input type="text"/> <input type="text"/> |

21c Did you acquire any interests in CFCs or CFTs during the income year?

A No Yes Specify the number of CFCs or CFTs of which you acquired any interests during the income year

Number of CFCs and CFTs

| | Listed countries | Specified countries | Other unlisted countries |
|---|--|--|--|
| B | <input type="text"/> <input type="text"/> <input type="text"/> | C <input type="text"/> <input type="text"/> <input type="text"/> | D <input type="text"/> <input type="text"/> <input type="text"/> |

21d Did you dispose of any interests in CFCs or CFTs during the income year?

A No Yes Specify the number of CFCs or CFTs of which you disposed any interests during the income year

Number of CFCs and CFTs

| | Listed countries | Specified countries | Other unlisted countries |
|---|--|--|--|
| B | <input type="text"/> <input type="text"/> <input type="text"/> | C <input type="text"/> <input type="text"/> <input type="text"/> | D <input type="text"/> <input type="text"/> <input type="text"/> |

21e Have your CFCs in the following countries satisfied the active income test for their statutory accounting period(s) under section 432 of ITAA 1936?

| Listed countries | Specified countries | Other unlisted countries |
|--|--|--|
| A No <input type="checkbox"/> Yes <input type="checkbox"/> | B No <input type="checkbox"/> Yes <input type="checkbox"/> | C No <input type="checkbox"/> Yes <input type="checkbox"/> |

22 Specify the amounts included in your assessable income under the following sections of the *Income Tax Assessment Act 1936* (ITAA 1936).

Section 456 – CFCs attributable income

| | |
|--------------------------|--|
| Listed countries | A \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"><input type="text"/>, <input type="text"><input type="text"/><input type="text"><input type="text"/>.X</input></input></input></input> |
| Specified countries | B \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"><input type="text"/>, <input type="text"><input type="text"/><input type="text"><input type="text"/>, <input type="text"><input type="text"/><input type="text"><input type="text"/>.X</input></input></input></input></input> |
| Other unlisted countries | C \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"><input type="text"/>, <input type="text"><input type="text"/><input type="text"><input type="text"/>, <input type="text"><input type="text"/><input type="text"><input type="text"/>.X</input></input></input></input></input> |
| Total | D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"><input type="text"/>, <input type="text"><input type="text"/><input type="text"><input type="text"/>, <input type="text"><input type="text"/><input type="text"><input type="text"/>.X</input></input></input></input></input> |

Section 457 – CFCs change of residence

E \$, , , .X

Section 459A – CFCs / CFTs and interposed Australian entities

F \$, , , .X

23 Specify the amounts in calculation of your attribution income of CFC

23a Specify the amounts of notional assessable income under the following sections of the ITAA 1936.

Listed countries CFC (Section 385)

Adjusted tainted income that is eligible designated concession income

A \$,,,.X

Adjusted tainted income not treated as derived from sources in listed countries

B \$,,,.X

Other notional assessable income

C \$,,,.X

Subtotal
(Add A, B and C)

D \$,,,.X

Specified countries CFC (Section 384)

Adjusted tainted income

E \$,,,.X

Other notional assessable income

F \$,,,.X

Subtotal
(Add E and F)

G \$,,,.X

Other unlisted countries CFC (Section 384)

Adjusted tainted income

H \$,,,.X

Other notional assessable income

I \$,,,.X

Subtotal
(Add H and I)

J \$,,,.X

Total notional assessable income

Add subtotals
D, G and J

K \$,,,.X

23b Specify the amounts of attribution income modifications

Listed countries

A \$,,,.X

Specified countries

B \$,,,.X

Other unlisted countries

C \$,,,.X

Total attribution income modifications

D \$,,,.X

24 Do you have foreign branch operations or any direct or indirect interests in foreign companies or foreign trusts?

A No Go to question 27

Yes Specify the amount of foreign income you derived that is non-assessable under the following sections of the ITAA 1936 or ITAA 1997.

24a Section 23AH – foreign branch income of Australian companies

Listed countries **B** \$, , , .X

Specified countries **C** \$, , , .X

Other unlisted countries **D** \$, , , .X

24b Non deductible expenses incurred in deriving section 23AH non-assessable income

E \$, , , .X

24c Section 23AI – amounts paid out of attributed CFC income

Listed countries **B** \$, , , .X

Specified countries **C** \$, , , .X

Other unlisted countries **D** \$, , , .X

24e Subdivision 768-A – foreign equity distributions on minimum 10% participation interests in foreign companies

B \$, , , .X

C \$, , , .X

D \$, , , .X

25 Did you have any debt deductions in earning non-assessable non-exempt foreign income (s25-90 or 230-15(3))?

A No **Yes** Specify the total amount of debt deductions claimed under s25-90 or 230-15(3) ITAA 1997.

Debt deductions in earning non-assessable non-exempt foreign income claimed under s25-90 or 230-15(3) **B** \$, , , .X

26 Did you have any capital gains tax (CGT) events in relation to your interest in a foreign company?

A No **Yes** Specify the total amount of the capital gains/losses made in respect of interests in foreign companies and the amounts of any reductions made pursuant to subdivision 768-G of the ITAA 1997.

Capital gain amounts **B** \$, , , .X

Capital gain reductions **C** \$, , , .X

Capital loss amounts **D** \$, , , .X

Capital loss reductions **E** \$, , , .X

27 During the last three income years (including the current income year) did you directly or indirectly transfer property, money or services to a non-resident trust, where that non-resident trust was still in existence during that income year?

A No **Yes** Provide the following information for the three transfers with the highest dollar value.

Transfer 1 **B** \$, , , .X **C** Appendix 8 exemption code

Transfer 2 **B** \$, , , .X **C**

Transfer 3 **B** \$, , , .X **C**

28 Non-resident trusts and foreign hubs

28a Were you a beneficiary of a non-resident trust or did you have an interest in, or an entitlement to acquire an interest in, either the income or capital of a non-resident trust during the income year?

A No Yes

28b Do any of the schedules within PCG 2017/1 apply to your offshore dealings?

A No Yes Provide the following information for the types of hub arrangements that have the highest dollar value of property or services imported to, or exported from, Australia.

| Type of hub | Value of expenses/imports in connection with each type of hub | Value of revenue/exports in connection with each type of hub |
|--|--|--|
| B <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | C \$ <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"><input type="checkbox"/><input type="checkbox"><input type="checkbox"/>, <input type="checkbox"><input type="checkbox"/><input type="checkbox"><input type="checkbox"/> .X</input></input></input></input> | D \$ <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"><input type="checkbox"/><input type="checkbox"><input type="checkbox"/>, <input type="checkbox"><input type="checkbox"/><input type="checkbox"><input type="checkbox"/> .X</input></input></input></input> |
| E <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | F \$ <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"><input type="checkbox"/><input type="checkbox"><input type="checkbox"/>, <input type="checkbox"><input type="checkbox"/><input type="checkbox"><input type="checkbox"/> .X</input></input></input></input> | G \$ <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"><input type="checkbox"/><input type="checkbox"><input type="checkbox"/>, <input type="checkbox"><input type="checkbox"/><input type="checkbox"><input type="checkbox"/> .X</input></input></input></input> |
| H <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | I \$ <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"><input type="checkbox"/><input type="checkbox"><input type="checkbox"/>, <input type="checkbox"><input type="checkbox"/><input type="checkbox"><input type="checkbox"/> .X</input></input></input></input> | J \$ <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"><input type="checkbox"/><input type="checkbox"><input type="checkbox"/>, <input type="checkbox"><input type="checkbox"/><input type="checkbox"><input type="checkbox"/> .X</input></input></input></input> |

29 Cross-border hybrid entities and hybrid instruments

29a Were you a partner in a foreign hybrid limited partnership (FHLP) or a shareholder in a foreign hybrid company (FHC)?

A No Yes Provide the following information

Number of FHLPs or FHCs you had an interest in B

Total amount of your share of FHLP/FHCs net income/profit C \$, , , .X

29b Apart from 29a, did you have any income or expense in connection with any cross-border hybrid entity?

A No Yes Provide the following information

B \$, , , .X Total hybrid income
C \$, , , .X Total hybrid expense

Section D: Thin capitalisation

30a Did the thin capitalisation rules affect you?

A No Go to question 30b Yes Go to question 31

30b Did you rely on one of the following tests in determining the thin capitalisation rules did not disallow any of your debt deductions?

A \$2 million threshold test No Yes Go to question 40

B 90% asset threshold test No Yes Go to question 40

C Exemption of certain special purpose entities No Yes Go to question 40

31 Has an Australian resident company elected under subdivision 820-FB of the ITAA 1997 to treat your qualifying Australian branch operations as part of a consolidated group, MEC group or a single company for thin capitalisation purposes?

A No Yes Provide the ABN of the entity making that election, then go to question 40.

Australian business number (ABN) B Go to question 40

32 What was your entity type at the end of the income year?

A Code

33 Did you change your entity status from 'general' to 'financial' during the income year?

A No Yes

34 What method did you use to calculate your average values?

A Code

35 General information – to be completed by all thin capitalisation entities

Debt deductions A \$,,,.X

Debt deductions on debt from related non-residents B \$,,,.X

Amount of debt deduction disallowed C \$,,,.X

Adjusted average debt D \$,,,.X

36 Were you an authorised deposit taking institution (ADI) for the income year?

Answer 'Yes' if you entered code 7 or 8 at Question 32 label A.

A No Yes Provide the following information where applicable

All ADI entities

(Adjusted) average equity capital

B \$,,,.X

Safe harbour capital amount

C \$,,,.X

Equity capital shortfall amount

D \$,,,.X

Outward investing ADI

Average value of risk weighted assets

E \$,,,.X

Equity capital attributable to overseas permanent establishment(s)

F \$,,,.X

Outward investing ADI – continued

Average value of risk weighted assets attributable to overseas permanent establishment(s)

G \$,,,.X

Average value of controlled foreign entity equity

H \$,,,.X

Tier 1 prudential capital deductions

I \$,,,.X

Inward investing ADI

Average of risk weighted assets attributable to Australian permanent establishment(s)

J \$,,,.X

Average value of donation capital

K \$,,,.X

37 Were you a non-authorised deposit taking institution (non-ADI) for the income year?

Answer 'Yes' if you entered code 1, 2, 3, 4, 5, 6, 9 or 10 at question 32, label A.

A No Yes Provide the following information where applicable

All non-ADI entities

Average value of assets

B \$,,,.X

Asset revaluation amount for thin capitalisation purposes

C \$,,,.X

Safe harbour debt amount

D \$,,,.X

Excess debt amount

E \$,,,.X

Average value of non-debt liabilities

F \$,,,.X

Average value of associate entity debt

G \$,,,.X

Average value of associate entity equity

H \$,,,.X

All non-ADI entities – continued

Average value of associate entity excess amount

I \$,,,.X

Average value of excluded equity interests

J \$,,,.X

Financial entity

Average zero capital amount

K \$,,,.X

Average on-lent amount

L \$,,,.X

Outward investing entity

Average value of controlled foreign entity equity

M \$,,,.X

Average value of controlled foreign entity debt

N \$,,,.X

37a Did you choose to recognise an internally generated intangible item under section 820-683?

A No Go to question 37c Yes Provide the following information

37b Average value amount of the internally generated intangible item you recognised under section 820-683

B \$,,,.XX

37c Did you choose to revalue an intangible asset under section 820-684?

A No Go to question 38 Yes Provide the following information

Average revaluation amount of the intangible item you revalued under section 820-684

B \$,,,.XX

38 Did you rely on arm's length tests?

A No Yes Provide your arm's length debt (non-ADI) or capital (ADI) amount

B \$,,,.XX

39 Did you rely on worldwide gearing debt/capital tests?

A No Yes Provide the following information where applicable

ADI

Worldwide group capital ratio

B .

Worldwide capital amount

C \$,,,.XX

Non-ADI

Worldwide debt

D \$,,,.XX

Worldwide equity

E \$,,,.XX

Worldwide gearing debt amount

F \$,,,.XX

Statement worldwide assets

G \$,,,.XX

Average Australian assets

H \$,,,.XX

Section E: Financial Services Entities

40 Are you a foreign bank or other qualifying financial entity that has not elected out of Part IIIB of the ITAA 1936?

A No Go to question 40c Yes Provide the following information at 40a B to F and 40b G to J

40a Notional amount of interest under Part IIIB

Average quarterly notional amount taken to be borrowed under section 160ZZZ

B \$,,,.XX

Specify the main currency of the notional amount taken to be borrowed under section 160ZZZ

C

Notional amount of interest taken to be paid under section 160ZZZA

(excluding amounts attributable to OB activities of offshore banking units (OBUs))

D \$,,,.XX

Notional amount of interest taken to be paid under section 160ZZZA attributable to OB activities of OBUs

E \$,,,.XX

Amount of section 160ZZZJ withholding tax paid on notional interest amount

F \$,,,.XX

40b Notional derivative and foreign exchange transactions under Part IIIB

Notional amount taken to be paid or received under section 160ZZZE

G \$,,,.X (amount taken to be paid)

H \$,,,.X (amount taken to be received)

Notional amount taken to be paid or received under section 160ZZZF

I \$,,,.X (amount taken to be paid)

J \$,,,.X (amount taken to be received)

40c Are you a foreign bank or other qualifying financial entity that has elected out of Part IIIB of the ITAA 1936?

K No Go to question 41 Yes Provide the following information at L to P

Average quarterly notional amount taken to be borrowed under section 160ZZZ

L \$,,,.X

Specify the main currency of the notional amount taken to be borrowed under section 160ZZZ

M

Notional amount of interest taken to be paid under section 160ZZZA
(excluding amounts attributable to OB activities of offshore banking units (OBUs))

N \$,,,.X

Notional amount of interest taken to be paid under section 160ZZZA attributable to OB activities of OBUs

O \$,,,.X

Amount of section 160ZZZJ withholding tax paid on notional interest amount

P \$,,,.X

41 Were you an offshore banking unit (OBU) or the head company of a consolidated group that included an OBU?

A No Yes Provide the following information

41a Borrowing

Assessable OB income

B \$,,,.X

Net OB income/loss

C \$,,,.X /

Assessable OB income from related parties

D \$,,,.X

41b Lending

Assessable OB income

B \$,,,.X

Net OB income/loss

C \$,,,.X /

Assessable OB income from related parties

D \$,,,.X

41c Guarantee-type

Assessable OB income

B \$,,,.X

Net OB income/loss

C \$,,,.X /

Assessable OB income from related parties

D \$,,,.X

41d Trading

Assessable OB income

B \$,,,.X

Net OB income/loss

C \$,,,.X /

Assessable OB income from related parties

D \$,,,.X

41 Were you an offshore banking unit (OBU) or the head company of a consolidated group that included an OBU? – continued

41e Eligible contract

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41f Investment

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41g Advisory

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41h Hedging

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41o Leasing

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41i Other – as declared by regulation

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41j General OB deduction and apportionable OB deductions

C \$, , , . ~~XX~~

41m Total assessable OB Income / less Total OB deductions

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41n Eligible fraction of foreign income tax on OB income claimed under division 770

E \$, , , . ~~XX~~

Section F: Miscellaneous

42 Did you have a Conduit Foreign Income balance and/or distribute amounts of Conduit Foreign Income during the income year?

A No Yes Provide the following information

Balance of conduit foreign income

B \$, , . /

Conduit foreign income distributed during income year

C \$, , .

43 Do you have an unfranked non portfolio dividend account (section 46FB ITAA 1936)?

A No Yes Provide the following information

Balance of unfranked non-portfolio dividend account at year end

B \$, , . / Code

44 Did you pay amounts of interest exempt from withholding tax during the income year?

A No Yes Provide the following information

Interest paid to financial institution exempt from withholding under a DTA

B \$, , . C DTA country

Section 128F exempt interest paid

D \$, , .

Section 128FA exempt interest paid

E \$, , .

Section G: Taxpayer's declaration

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Declaration:

I declare that the information on this form is true and correct.

Signature

Date Day / Month / Year

Contact name

Daytime contact number (include area code)



