



Australian Government  
Australian Taxation Office

Name [REDACTED]  
ABN [REDACTED]

## Combined global and domestic minimum tax return

**Date submitted** 2025-11-10  
**ATO receipt ID** [REDACTED]  
**Reporting Fiscal Year**  
 Period 01 Jan 2024 - 31 Dec 2024

### Client information

#### Lodging entity information

**In what capacity are you completing this form?** Designated Local Entity (DLE)

**Name of the entity** [REDACTED]

**Tax file number (TFN)** [REDACTED]

**Australian business number (ABN)** [REDACTED]

#### Lodging entity type

**Entity type** Company

#### Authorised contact details for the Designated Local Entity

**Contact name** [REDACTED]

**Phone number**

Country code [REDACTED]

Phone number (including area code) [REDACTED]

**Email address** [REDACTED]

#### Address details for the Designated Local Entity

**Business address** [REDACTED]  
 AUSTRALIA

**Is the postal address the same as the** No

**business address listed above?**

## Group entities and combined return details

## Group Entity

**Name of the entity**

[REDACTED]

**Australian Domestic Top-up tax amount?****Australian Income Inclusion Rule Top-up Tax amount?****Australian Under-Taxed Profits Rule Top-up Tax amount?****Total****Applicable Group Entity details**

Tax file number (TFN)

[REDACTED]

Australian business number (ABN)

[REDACTED]

Business address

[REDACTED]

AUSTRALIA

**Entity type**

Entity type

Company

**Combined lodgment information**

Are you lodging a foreign lodgment notification for this entity?

Yes

Continue with Australian IIR/UTPR tax return and Australian DMT tax return for this entity?

No

**Name of the entity**

[REDACTED]

**Australian Domestic Top-up tax amount?**

\$39,000,000

**Australian Income Inclusion Rule Top-up Tax amount?****Australian Under-Taxed Profits Rule Top-up Tax amount?****Total**

\$39,000,000

**Applicable Group Entity details**

Australian business number (ABN) [REDACTED]

Business address [REDACTED]  
AUSTRALIA

### Entity type

Entity type GloBE joint venture (JV)

### Combined lodgment information

Are you lodging a foreign lodgment notification for this entity? Yes

Continue with Australian IIR/UTPR tax return and Australian DMT tax return for this entity? Yes

### Australian IIR/UTPR tax return and Australian DMT tax return

Is this entity required to report an Australian Domestic Top-up Tax amount (including a nil amount)? Yes

Australian Domestic Top-up tax amount? \$39,000,000

Is this entity required to report an Australian Income Inclusion Rule Top-up Tax amount (including a nil amount)? No

Is this entity required to report an Australian Under-Taxed Profits Rule Top-up Tax amount (including a nil amount)? Not applicable

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## Local and foreign GIR lodgment notification

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### Ultimate Parent Entity (UPE) details

Is the Designated Local Entity (DLE) or the Group Entity who is lodging this return the same as the UPE? Yes

### GIR lodgment details

Select one of the following options  
GIR is lodged or will be lodged by DFE in a foreign jurisdiction

### Foreign lodgment notification

Name of the DFE [REDACTED]

Jurisdiction where the DFE is located NEW ZEALAND

Australian business number (ABN)

[REDACTED]

Postal address

[REDACTED]

NEW ZEALAND

Will the ATO receive the GIR from the DFE jurisdiction under Exchange of Information?

Yes

GIR lodgment date

23 Jan 2025

**GIR details: foreign exchange rate**

Currency used in the GIR for Australian top-up taxes

NZD

Exchange rate used to convert from foreign currency to AUD for Australian top-up taxes

0.87

Methodology used to convert Australian top-up taxes from another currency to AUD

The New Zealand dollar amount was converted to Australian dollars using the average exchange rate for the reporting fiscal year, with rate data sourced from the ATO website.

SAMPLE