

International dealings schedule

2014

WHEN COMPLETING THIS FORM	HOW TO COMPLETE THIS FORM
Print clearly in BLOCK LETTERS using a black pen only.	For explanations and instructions on how to complete
8 M 1 T H 8 T	this schedule, refer to the <i>International dealings schedule – instructions 2014</i> , available from our website at ato.gov.au
■ Place in ALL applicable boxes.	
1 This schedule forms part of the tax return of: Name of entity	
Tax file number	
Australian business number (ABN)	
Section A: International related party	/ dealings
2 Is the total of your international related party deal	4 4 6 6 6 7 7 7 7 9 9 9 9 9 9 9 9 9 9
A No Go to question 17 Yes	Ings over \$2 million?
3 Did you have dealings with international related page 1	autics, an out from the dealines with
	arties, apart from the dealings with
related parties located in specified countries?	
related parties located in specified countries?	
related parties located in specified countries? A No Yes Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the following information the highest dollar value of related Provide the highest dollar value of the hi	for the three countries with party dealings.
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related parties located in specified countries? A No Yes Provide the following information the highest dollar value of related country C D\$, , , , , , , , , , , , , , , , , ,	for the three countries with party dealings. Revenue *** E \$,
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related parties located in specified countries? A No Yes Provide the following information the highest dollar value of related country C D\$, , , , , , , , , , , , , , , , , ,	for the three countries with party dealings. Revenue *** E\$,
related parties located in specified countries? A No Yes Provide the following information the highest dollar value of related country C D\$, , , , , , , , , , , , , , , , , ,	for the three countries with party dealings. Revenue *** E\$,, *** *** *** *** *** *** *** *** *** *
related parties located in specified countries? A No Yes Provide the following information the highest dollar value of related country C D\$, , , , , , , , , , , , , , , , , ,	for the three countries with party dealings. Revenue Re
related parties located in specified countries? A No Yes Provide the following information the highest dollar value of related country C D\$, , , , , , , , , , , , , , , , , ,	for the three countries with party dealings. Revenue *** E\$,, *** *** *** *** *** *** *** *** *** *
related parties located in specified countries? A No Yes Provide the following information the highest dollar value of related country Expenditure B C D\$,	for the three countries with party dealings. Revenue Re
related parties located in specified countries? A No Yes Provide the following information the highest dollar value of related country code Expenditure C D\$, , , , , , , , , , , , , , , , , ,	for the three countries with party dealings. Revenue .× E\$,
related parties located in specified countries? A No Yes Provide the following information the highest dollar value of related country Expenditure B C D\$,	for the three countries with party dealings. Revenue Re

All other amounts R\$

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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 Activity country code Expenditure Revenue Revenue	
В	C	-><
	C	□ -×
	C D\$	□ .×
	All other amounts F\$, G\$, G\$, G\$	□ -∞
н	I J\$	·×
	I J\$	·×
	I	
	All other amounts L\$ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\	□ -×
N		
	0	
	0	
	All other amounts R\$,,	<u></u> .∞
5	Did you have any international related party dealings involving tangible property of a revenue n including trading stock and raw materials?	ature,
5	including trading stock and raw materials? A No Yes Provide the following information	
5	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	Percentage of dealings with
	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
C \$	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 B O \$ D \$ D \$ F	Percentage of dealings with documentation
	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 Did you have any international related party dealings involving royalties or licence fees?	Percentage of dealings with documentation
C \$ 6	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 D\$	Percentage of dealings with documentation code
C \$	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 D\$ No Yes Provide the following information Provide the following information Royalties Main pricing methodology For Provide the following information Royalties	Percentage of dealings with documentation code
C \$ 6	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 D\$ F Did you have any international related party dealings involving royalties or licence fees? A No Yes Provide the following information Royalties Deductions Income	Percentage of dealings with documentation code Percentage of dealings with documentation
C \$ 6	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 D\$ No Yes Provide the following information Provide the following information Royalties Deductions Main pricing methodology Main pricing methodology Main pricing methodology Flucture Flucture Flucture Main pricing methodology Main pricing methodology Flucture Flucture Flucture Licence fees	Percentage of dealings with documentation code Percentage of dealings with documentation
6 6 6a	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 D\$ No Yes Provide the following information Royalties Deductions Main pricing methodology Main pricing methodology F Licence fees Deductions Income Main pricing methodology Main pricing methodology F Licence fees Main pricing methodology	Percentage of dealings with documentation code Percentage of dealings with documentation code Percentage of dealings with documentation code Percentage of dealings with
6a 6b 6s	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 D \$	Percentage of dealings with documentation code Percentage of dealings with documentation code Percentage of dealings with documentation code
6 6a 6b	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 D\$ No Yes Provide the following information Royalties Deductions Main pricing methodology Main pricing methodology F Licence fees Deductions Income Main pricing methodology Main pricing methodology F Licence fees Main pricing methodology	Percentage of dealings with documentation code Percentage of dealings with documentation code Percentage of dealings with documentation code
6a 6b 6s	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 Revenue Revenue retroited to the following information related party dealings involving royalties or licence fees? A No Yes Provide the following information Royalties Deductions Income Main pricing methodology	Percentage of dealings with documentation code
6 6a C\$ 7	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 Revenue Party dealings involving royalties or licence fees? A No Yes Provide the following information Royalties Deductions Income Main pricing methodology E F Licence fees Deductions Income Main pricing methodology D \$ No	Percentage of dealings with documentation code Percentage of Percentage of dealings with documentation code
6a 6b 6s	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 Revenue Party dealings involving royalties or licence fees? A No Yes Provide the following information Royalties Deductions Income Main pricing methodology E F Licence fees Deductions Income Main pricing methodology D \$ No	Percentage of dealings with documentation code

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8	Did you have any service arrangements with inte		tional related parties?	
	A No Yes Provide the following information			
8a	Treasury related services Expenditure	8b	Management and administration services Expenditure	
C \$	Revenue	C \$	Revenue	
D \$	Main pricing Percentage of dealings with documentation code	D \$	Main pricing Percentage of dealings with documentation code	
E	F F	Е	F_	
8c	Insurance Expenditure	8d	Reinsurance Expenditure	
C \$		C \$		
D \$	Revenue Main pricing Percentage of dealings with methodology documentation code	D \$	Revenue Main pricing Percentage of dealings with documentation code	
Е		E		
8e	Research and development Expenditure	8f	Sales and marketing services Expenditure	
C \$		C \$		733
D\$	Revenue	D\$	Main pricing Percentage of dealings with methodology documentation code	733450714
8g	Software and information technology services		Technical services	
C\$	Expenditure	C \$	Expenditure	
D \$		D \$		
E	Main pricing methodology Percentage of dealings with documentation code F	E	Main pricing methodology Percentage of dealings with documentation code F	
8i	Logistics	8j	Asset management	
C \$		C \$		
D \$	Revenue	D \$	Revenue	
	Main pricing methodology Percentage of dealings with documentation code		Main pricing Percentage of dealings with documentation code	
E	Other services (specify in label H below)	E	F	
C \$	Expenditure			
D \$				
E	Main pricing methodology Percentage of dealings with document F Description	ation (code	
Н				



г		
9	Did you have any derivative transactions with international related parties?	
	A No Yes Provide the following information	
9a	Derivatives Main pricing	Percentage of dealings with documentation
C \$	Expenditure Revenue D \$ D, D D. D	code F
9b	Principal derivative types Derivative code Derivative code Derivative code	
G1	G2 G3	
9c	Did you engage in the trading of derivatives globally through a trading structure in which you shared global profits from these activities with international related parties?	
Н	No Yes	
10	Did you enter into any debt factoring or securitisation arrangements with international relate	d parties?
	A No Yes Provide the following information	Percentage
10a	Debt factoring Main pricing	of dealings with documentation
C \$	Book value Consideration methodology -> D \$ E	F Code
10b	Securitisation	Percentage of dealings with
C \$	Book value Consideration Main pricing methodology The pricing methodology The pricing methodology The pricing methodology	documentation code
—		
11	Did you have any dealings of a financial nature other than those listed in Questions 9 and 10 international related parties?	with
	A No Yes Provide the following information	
11a	Interest bearing loans – Average balance Amounts borrowed I \$	· ×
11b	Amounts loaned I \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	·×
110	Interest	Percentage of dealings with
	Expenditure Revenue Main pricing methodology	documentation code
C \$		Percentage
11d	Guarantees Main pricing Expenditure Revenue Methodology	of dealings with documentation code
C \$		F
11e	Insurance Main pricing	Percentage of dealings with documentation
C \$	Expenditure Revenue methodology D	code
	Reinsurance	Percentage of dealings with
	Expenditure Revenue Main pricing methodology	documentation code
C \$		Percentage
11g	Other financial dealings (specify in label H below) Expenditure Revenue Main pricing methodology	of dealings with documentation code
C \$		F
Н	Description	
- 11		
Pag	e 4 Sensitive (when completed)	
. ag	ocholine (which completed)	

Г	
12	Did you have any other international related party dealings of a revenue nature not reported at questions 5 to 11?
C \$	A No Yes Provide the following information Other (specify in label H below) Expenditure Revenue Main pricing methodology Description Percentage of dealings with documentation code F
Н	
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 Consideration paid Consideration received Consideration received Consideration received Consideration received Consideration received F
13b	Intangible property Consideration paid Consideration received Consideration paid Consideration received Consideration received Consideration received Consideration received Consideration received Consideration received F
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
_	No payment B C D E D E D E D D E D D D D D D D D D D
15	Did you provide or receive share-based employee remuneration to or from an international related party? A No Yes Provide the following information for any international related party recharge amounts you provided or received as part of those arrangements. Recharge amounts C \$ Deductions Deductions
16	Were you a party to a cost contribution arrangement for developing, producing or obtaining assets or rights with an international related party? A No Yes

7	Did a restructuring event(s) occur in the current year involving international related parties or your branch operations?
	A No Go to question 17b Yes
7a	Provide the following information for the three most material restructuring event(s) involving international related parties or your branch operations.
	Restructuring event 1
	Percentage of dealings with Entity or branch Capital value Appendix 7 code Foreign country documentation code
	Description
	H
	Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?
	I No Yes
	Restructuring event 2
	Percentage of dealings with Entity or branch Capital value Appendix 7 code Foreign country documentation code
	Description
	H
	Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?
	l No Yes
	Restructuring event 3 Percentage of dealings with
	Entity or branch Capital value Appendix 7 code Foreign country documentation code
	Description H
	Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?
	l No Yes
7b	During the last three income years (including the current income year) did you revalue any assets following
	a restructuring event(s) involving international related parties or your branch operations?
	B No Yes

18	B Do you have any branch operations (including Australian branch operations if you are a non-resid	ent)?
	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 Average balance I\$, , , , , , , , , , , , , , , , , ,	·×
	bearing loans Interest J \$ Interest J \$	·×
	for TR 2005/11 balance K \$	-><
18c	Trading stock purchase costs I \$ J \$	□ -×
18d	Amounts claimed or returned for other internally recorded dealings Amounts claimed Amounts claimed Amounts returned The second state of the se	□ -×
	Description of amounts claimed/returned	
L	L	
	If you have grown their and two of other internally grounded dealiness above and two accounts to That in	
	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	
	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.	
Se	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. 73345	
 Se 19	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. 7334509 Did you hold any financing arrangements during the income year where both of the	
	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. Pection B: Financial arrangements Did you hold any financing arrangements during the income year where both of the following apply:	
	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. 173450914 173450914 173450914 173450914 173450914	
	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. 1. **Total arrangements** 1. **Did you hold any financing arrangements during the income year where both of the following apply: 1. **Total arrangement** 1. **Did you hold any financing arrangements during the income year where both of the following apply: 1. **Total arrangement** 2. **Total arrangement** 3. **Total arrangement** 3. **Total arrangement** 3. **Total arrangement** 4. **Total arrangement** 3. **Total arrangement** 4. **Total arrangement** 3. **Total arrangement** 4. **Total arrangement** 5. **Total arrangement** 6. **Total arrangement** 7. **Total arrangement** 8. **Total arrangement** 9. **Total arrangement** 1. **Total arrangement**	
	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. Pection B: Financial arrangements 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.	
	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. 133450914 1334	
	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. Policy ou 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	
	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. Pection B: Financial arrangements 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 Amounts received Amounts provided Amounts provided	
19	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. Pection B: Financial arrangements Did you hold any financing arrangements during the income year where both of the following apply: In the arrangement was entered into with international related parties In 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 Amounts received Average quarterly balance of debt interests A verage quarterly balance of equity D \$,	
19	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. **Total arrangements** 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 Amounts received Amounts provided Average quarterly balance of debt interests Average quarterly balance of equity interests Are you subject to the Taxation of Financial Arrangements rules	
19	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. Pection B: Financial arrangements Did you hold any financing arrangements during the income year where both of the following apply: In the arrangement was entered into with international related parties In 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 Amounts received Average quarterly balance of debt interests Average quarterly balance of equity interests 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. Foir value method P Foreign exchange retranslation method – qualifying P Reliance on financial	ial F
19	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. Pection B: Financial arrangements Did you hold any financing arrangements during the income year where both of the following apply: I the arrangement was entered into with international related parties I 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 Amounts received Average quarterly balance of debt interests Average quarterly balance of equity interests 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 Foreign exchange retranslation method – qualifying D Reliance on financial reports method foreign exchange account(s) election financial reports method.	od " 🔲
19	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. Pection B: Financial arrangements Did you hold any financing arrangements during the income year where both of the following apply: In the arrangement was entered into with international related parties In 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 Amounts received Average quarterly balance of debt interests Average quarterly balance of equity interests 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. Foir value method P Foreign exchange retranslation method – qualifying P Reliance on financial	od " 🔲
19	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. **Total Arrangements** Did you hold any financing arrangements during the income year where both of the following apply: In the arrangement was entered into with international related parties In 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 Amounts provided Average quarterly balance of debt interests B \$	od " 🔲
19	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. **Total Arrangements** Did you hold any financing arrangements during the income year where both of the following apply: In the arrangement was entered into with international related parties In 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 Amounts provided Average quarterly balance of debt interests B \$	od " 🔲

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Se	Section C: Interests in f	oreign entiti	es
21	21 Did you have any interests in o	controlled foreign c	companies (CFCs) or controlled foreign trusts (CFTs)?
	A No Go to question 24		
	Yes Specify the number of Cl	FCs and CFTs which yo	ou had an interest in at the end of your income year.
	Number of CFCs and CFTs	B Listed countries	Specified countries Other unlisted countries D
22	22 Specify the amounts included Tax Assessment Act 1936 (ITA		income under the following sections of the <i>Income</i>
		CFCs attributable inc	
	Listed countries A \$		_ <u>·</u> ×
	Specified countries B \$		·×
	Other unlisted countries C \$		·×
	Total D \$		·×
		CFCs change of resid	
	E \$		·×
	Section 459A	- CFCs / CFTs and int	terposed Australian entities
		,	
23		ne ITAA 1936), eithe	isted country that provided a benefit er directly or indirectly, to you or e income year?
 24		perations or any dir	rect or indirect interests in foreign companies or
	foreign trusts?	or and or any an	
	A No Go to question 27		
	Yes Specify the amount of fo non-assessable under the	reign income you derive e following sections of	ed that is the ITAA 1936.
	24a Section 23AH income of Aus	- foreign branch stralian companies	
	Listed countries B\$		·×
	Specified countries C\$		·×
	Other unlisted countries D \$		
		e expenses incurred	
	section 23AH	non-assessable incor	me -×
	*		
	24c Section 23Al - out of attribut	ed CFC income	24d Section 23AJ – non-portfolio dividends from foreign companies
	Listed countries B\$,,	->< B \$,
	Specified countries C\$,		-× c \$,,×
	Other unlisted countries D \$,		·× D\$,×

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25	Did you have any debt deductions in earning non-assessable non-exempt foreign income (s25-90 or 230-15(3))?
	A No 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)
26	Did you have any capital gains tax (CGT) events in relation to your interest in a foreign company?
	A No Specify the total amount of the capital gains/losses made in respect of interests in foreign companie and the amounts of any reductions made pursuant to subdivision 768-G of the ITAA 1997.
	Capital gain amounts B\$
	Capital gain reductions C\$, , , , , , , , , , , , , , , , , ,
	Capital loss amounts D\$
	Capital loss reductions E\$,
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 amount Appendix 8 exemption code Transfer 1 B \$ C
	Transfer 2 B \$ C
	Transfer 3 B \$,
28	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
29	Were you a partner in a foreign hybrid limited partnership (FHLP) or 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 net income/profit C\$
Se	ection D: Thin capitalisation
30	
	A No Go to question 40 Yes
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 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
	Sensitive (when completed) Page 9

What method did you use to calculate your average	ge values?
A Code	
35 General information – to be completed by all thin	capitalisation entities
Debt deductions A \$	
Debt deductions on debt	
Amount of dobt deduction	
disallowed C\$	<u>,</u>
Adjusted average debt D\$,	<u> </u>
6 Were you an authorised deposit taking institution	
Answer 'Yes' if you entered code 7 or 8 at Question	
A No Yes Provide the following information	
All ADI entities (Adjusted) average equity capital	Outward investing ADI – continued Average value of risk weighted assets attributable
B \$ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □	to overseas permanent establishment(s) G \$
Safe harbour capital amount	Average value of controlled foreign entity equity
C \$,	H\$
D\$ ->	Tier 1 prudential capital deductions
Outward investing ADI	* [
Average value of risk weighted assets	Inward investing ADI Average of risk weighted assets attributable to Australian permanent establishment(s)
E\$,	J\$ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\
Equity capital attributable to overseas permanent establishment(s)	Average value of dotation capital
F\$,	K\$,
Were you a non-authorised deposit taking institut Answer 'Yes' if you entered code 1, 2, 3, 4, 5 or 6	
A No Yes Provide the following information	
All non-ADI entities	All non-ADI entities – continued
Average value of assets	Average value of associate entity excess amount
B\$	\$, , , .≫
Asset revaluation amount for thin capitalisation purposes C \$	Average value of excluded equity interests J \$
Safe harbour debt amount	Financial entity
D \$,	Average zero capital amount
Excess debt amount	K\$,
Average value of non-debt liabilities	Average on-lent amount L \$
F\$	Outward investing entity
Average value of associate entity debt	Average value of controlled foreign entity equity
G \$	M \$
Average value of associate entity equity H \$	Average value of controlled foreign entity debt N \$
BB Did you rely on arm's length tests?	
A No Yes Provide your arm's length debt (non-ADI) or capital (ADI) amount
B \$	□ □ □ ·×

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Sensitive (when completed)

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 \$ Worldwide equity E \$ Worldwide gearing debt amount F \$ Worl	
ADI Worldwide group capital ratio B	
Worldwide group capital ratio B	
B Worldwide capital amount C \$ Worldwide equity F \$ Worldwide gearing debt amount F\$ Worldwide gearing debt amount F\$ Worldwide gearing debt amount F\$ Provide the following information	
C\$,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
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 Yes Provide the following information	
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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 Yes Provide the following information	
has not elected out of Part IIIB of the ITAA 1936? A No Yes Provide the following information	
Average guarterly notional amount taken to be borrowed under section 160ZZZ	
B \$ □ □ □ □ □ □ □ □ -><	
Notional amount of interest taken to be paid under section 160ZZZA	
(excluding amounts attributable to OB activities of offshore banking units (OBUs)) C \$ \qq \qua	
Notional amount of interest taken to be paid under section 160ZZZA attributable to OB activities of OBUs	
D \$,,, \ Amount of section 160ZZZJ withholding tax paid on notional interest amount	
E\$,	
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 41b Lending	
Assessable OB income B \$ B	
Net OB income/loss C \$	
Assessable OB income from related parties Assessable OB income from related parties	
D \$, D \$,∞<	
41c Guarantee-type Assessable OB income Assessable OB income	
B \$	
C \$,	
Assessable OB income from related parties D \$ D	
41e Eligible contract 41f Investment	
Assessable OB income B \$ B	
Net OB income/loss C \$	
Assessable OB income from related parties D \$ D \$ -><	

1	Were you an offshore banking unit (OBU) or the that included an OBU? – continued	head company of a consolidated group
	41g Advisory	41h Hedging
	Assessable OB income	Assessable OB income
	B \$,	B \$,
	Net OB income/loss	Net OB income/loss
	C \$,	C \$,
	Assessable OB income from related parties	Assessable OB income from related parties
	D \$,	D \$,
	41i Other – as declared by regulation	41j General OB deduction and apportionable OB deductions
	Assessable OB income	C\$
	B\$	
	Net OB income/loss	
	c \$ □ □, □ □ □, □ □ ·∞ / □	
	Assessable OB income from related parties	
	D \$,	
	41m Total assessable OB Income /	41n Eligible fraction of foreign income tax on
	less Total OB deductions	OB income claimed under division 770
	Assessable OB income B \$ -><	E\$,
	Net OB income/loss	
	c \$	
	Assessable OB income from related parties	
	D\$ -><	

Г	
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 Code B \$
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 DTA country
	B \$ □ □, □ □ □, □ □ ·×
	Section 128F exempt interest paid
	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
	Day Month Year Date / / / / / / / / / / / / / / / / / / /
	Contact name
	Daytime contact number (include area code)