Australian Government
Australian Taxation Office

International dealings schedule

2019

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 2019*, available from our website at **ato.gov.au**

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1   This schedule forms part of the tax return of:

Name of entity

Tax file number

Australian business number (ABN)

733450619

Section A: International related party dealings

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

A No ☐ ▶ Go to question 2a   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 2a   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.

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

A No ☐ ▶ Go to question 17   Yes ☐ ▶ Go to question 2b

2b   Are you a small business entity, not a significant global entity and your international related party dealings do not exceed 50% of your current year aggregated turnover?

A No ☐ ▶ Go to question 3   Yes ☐ ▶ Go to question 18

Sensitive (when completed)

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 ☐☐☐	C ☐☐	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	E $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
	C ☐☐	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	E $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
	C ☐☐	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	E $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
All other amounts		F $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	G $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
H ☐☐☐	I ☐☐	J $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	K $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
	I ☐☐	J $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	K $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
	I ☐☐	J $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	K $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
All other amounts		L $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	M $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
N ☐☐☐	O ☐☐	P $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	Q $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
	O ☐☐	P $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	Q $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
	O ☐☐	P $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	Q $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
All other amounts		R $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	S $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒

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 ☐☐☐	C ☐☐	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	E $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
	C ☐☐	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	E $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
	C ☐☐	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	E $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
All other amounts		F $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	G $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
H ☐☐☐	I ☐☐	J $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	K $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
	I ☐☐	J $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	K $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
	I ☐☐	J $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	K $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
All other amounts		L $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	M $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
N ☐☐☐	O ☐☐	P $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	Q $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
	O ☐☐	P $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	Q $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
	O ☐☐	P $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	Q $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒
All other amounts		R $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒	S $ ☐☐,☐☐☐,☐☐☐,☐☐☐.☒

Sensitive (when completed)

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
C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕   Revenue
D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕   Main pricing methodology
E ☐☐   Percentage of dealings with documentation code
F ☐

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

A No ☐   Yes ☐ ▶ Provide the following information

6a Royalties

Deductions
C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕   Income
D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕   Main pricing methodology
E ☐☐   Percentage of dealings with documentation code
F ☐

6b Licence fees

Deductions
C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕   Income
D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕   Main pricing methodology
E ☐☐   Percentage of dealings with documentation code
F ☐

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

A No ☐   Yes ☐ ▶ Provide the following information

Rent/leasing

Expenditure
C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕   Revenue
D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕   Main pricing methodology
E ☐☐   Percentage of dealings with documentation code
F ☐

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

A No ☐   Yes ☐ ▶ Provide the following information

8a Treasury related services

Expenditure
C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕
Revenue
D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕
Main pricing methodology
E ☐☐   Percentage of dealings with documentation code
F ☐

8b Management and administration services

Expenditure
C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕
Revenue
D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕
Main pricing methodology
E ☐☐   Percentage of dealings with documentation code
F ☐

8c Insurance

Expenditure
C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕
Revenue
D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕
Main pricing methodology
E ☐☐   Percentage of dealings with documentation code
F ☐

8d Reinsurance

Expenditure
C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕
Revenue
D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕
Main pricing methodology
E ☐☐   Percentage of dealings with documentation code
F ☐

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8e Research and development

Expenditure

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology   Percentage of dealings with documentation code

E ☐☐   F ☐

8f Sales and marketing services

Expenditure

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology   Percentage of dealings with documentation code

E ☐☐   F ☐

8g Software and information technology services

Expenditure

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology   Percentage of dealings with documentation code

E ☐☐   F ☐

8h Technical services

Expenditure

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology   Percentage of dealings with documentation code

E ☐☐   F ☐

8i Logistics

Expenditure

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology   Percentage of dealings with documentation code

E ☐☐   F ☐

8j Asset management

Expenditure

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology   Percentage of dealings with documentation code

E ☐☐   F ☐

8k Other services (specify in label H below)

Expenditure

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology   Percentage of dealings with documentation code

E ☐☐   F ☐

Description

H ☐
☐
☐

9 Did you have any derivative transactions with international related parties?

A No ☐   Yes ☐ ▶ Provide the following information

9a Derivatives

Expenditure   Revenue   Main pricing methodology   Percentage of dealings with documentation code

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕   D $ ☐☐,☐☐☐,☐☐☐,☐☐☐.✕   E ☐☐   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?

H No ☐   Yes ☐

Sensitive (when completed)

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 $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	D $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	E ⬚⬚	F ⬚

10b Securitisation

	Book value	Consideration	Main pricing methodology	Percentage of dealings with documentation code
	C $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	D $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	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

11a Amounts borrowed

	Interest bearing loans – Average balance	Interest free loans – Average balance
	I $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	K $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖

11b Amounts loaned

	Interest bearing loans – Average balance	Interest free loans – Average balance
	I $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	K $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖

11c Interest

	Expenditure	Revenue	Main pricing methodology	Percentage of dealings with documentation code
	C $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	D $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	E ⬚⬚	F ⬚

11d Guarantees

	Expenditure	Revenue	Main pricing methodology	Percentage of dealings with documentation code
	C $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	D $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	E ⬚⬚	F ⬚

11e Insurance

	Expenditure	Revenue	Main pricing methodology	Percentage of dealings with documentation code
	C $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	D $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	E ⬚⬚	F ⬚

11f Reinsurance

	Expenditure	Revenue	Main pricing methodology	Percentage of dealings with documentation code
	C $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	D $ ⬚⬚,⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖	E ⬚⬚	F ⬚

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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 ☐☐	**C** ☐☐☐	**D** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**E** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
	C ☐☐☐	**D** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**E** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
	C ☐☐☐	**D** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**E** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
	All other currencies	**F** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**G** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
H ☐☐	**I** ☐☐☐	**J** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**K** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
	I ☐☐☐	**J** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**K** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
	I ☐☐☐	**J** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**K** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
	All other currencies	**L** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**M** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
N ☐☐	**O** ☐☐☐	**P** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**Q** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
	O ☐☐☐	**P** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**Q** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
	O ☐☐☐	**P** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**Q** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
	All other currencies	**R** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**S** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

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

Expenditure	Revenue	Main pricing methodology	Percentage of dealings with documentation code
C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**D** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**E** ☐☐	**F** ☐

Description

H ☐

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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**D** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	**E** ☐☐	**F** ☐

Description

H ☐

Sensitive (when completed)

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 $	☐☐,☐☐☐,☐☐☐,☐☐☐·⊠	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·⊠	G ☐☐	F ☐

13b Assignment of intellectual property

	Consideration paid	Consideration received	Main capital asset pricing methodology	Percentage of dealings with documentation code
C $	☐☐,☐☐☐,☐☐☐,☐☐☐·⊠	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·⊠	G ☐☐	F ☐

13c Assignment of shares or other equity interests

	Consideration paid	Consideration received	Main capital asset pricing methodology	Percentage of dealings with documentation code
C $	☐☐,☐☐☐,☐☐☐,☐☐☐·⊠	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·⊠	G ☐☐	F ☐

13d Assignment of loans or debts (not liabilities)

	Consideration paid	Consideration received	Main capital asset pricing methodology	Percentage of dealings with documentation code
C $	☐☐,☐☐☐,☐☐☐,☐☐☐·⊠	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·⊠	G ☐☐	F ☐

13e Other intangible property

	Consideration paid	Consideration received	Main capital asset pricing methodology	Percentage of dealings with documentation code
C $	☐☐,☐☐☐,☐☐☐,☐☐☐·⊠	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·⊠	G ☐☐	F ☐

13f Cost plus remuneration for R&D type services

Did you receive or were entitled to receive remuneration from international related parties on a cost-plus basis for the performance of R&D type services?

A No ☐   Yes ☐ ❯ Provide the following information

	Costs on which margin calculated	Cost-plus margin remuneration
C $	☐☐,☐☐☐,☐☐☐,☐☐☐·⊠	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·⊠

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 ☐☐☐	C ☐☐	D ☐☐☐	E ☐☐
14b Non-monetary payment	B ☐☐☐	C ☐☐	D ☐☐☐	E ☐☐

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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.

Deductions   Income

Recharge amounts   C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒   D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

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 ☐

17 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 ☐

17a Provide the following information for the three most material restructuring event(s) involving international related parties or your branch operations.

Restructuring event 1

Entity or branch	Capital value	Appendix 7 code	Foreign country	Percentage of dealings with documentation code
C ☐	D ☐	E ☐☐	G ☐☐☐	F ☐

Description

H ☐

Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

I No ☐   Yes ☐

Restructuring event 2

Entity or branch	Capital value	Appendix 7 code	Foreign country	Percentage of dealings with documentation code
C ☐	D ☐	E ☐☐	G ☐☐☐	F ☐

Description

H ☐

Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

I No ☐   Yes ☐

Restructuring event 3

Entity or branch	Capital value	Appendix 7 code	Foreign country	Percentage of dealings with documentation code
C ☐	D ☐	E ☐☐	G ☐☐☐	F ☐

Description

H ☐

Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

I No ☐   Yes ☐

17b 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 ☐

Sensitive (when completed)

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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	I $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
	Interest	J $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	J $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
Interest free loans for TR 2005/11	Average balance	K $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	K $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

18c Internal trading stock transfers

Trading stock purchase costs	Trading stock sales proceeds
I $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	J $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

18d Amounts claimed or returned for other internally recorded dealings

Amounts claimed	Amounts returned
I $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	J $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Description of amounts claimed/returned

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🛑 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

	Amounts received	Amounts provided
Average quarterly balance of debt interests	B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒
Average quarterly balance of equity interests	D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒	E $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

19a **Did you have a financial arrangement for the purposes of Division 230 that did not give rise to a debt interest for the purposes of Division 974?**

A No ☐   Yes ☐ ▸ Provide the following information

Total TOFA value of those financial arrangements

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Total value of TOFA gains for those financial arrangements

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Total value of TOFA losses for those financial arrangements

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

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 ☐   Foreign exchange retranslation method – qualifying foreign exchange account(s) election D ☐   Reliance on financial reports method F ☐

Foreign exchange retranslation method – general election C ☐   Hedging financial arrangements method E ☐   No elections made G ☐

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

	Listed countries	Specified countries	Other unlisted countries
Number of CFCs and CFTs	B ☐☐☐	C ☐☐☐	D ☐☐☐

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

	Listed countries	Specified countries	Other unlisted countries
Number of CFCs and CFTs	B ☐☐☐	C ☐☐☐	D ☐☐☐

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

	Listed countries	Specified countries	Other unlisted countries
Number of CFCs and CFTs	B ☐☐☐	C ☐☐☐	D ☐☐☐

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 A No ☐ Yes ☐   Specified countries B No ☐ Yes ☐   Other unlisted countries C No ☐ Yes ☐

21f Did you exclude tainted interest income from the passive income of a CFC which was an AFI subsidiary?

A No ☐   Yes ☐ ▶ Provide the following information

Financial intermediary business

Did your AFI subsidiary CFCs have banking licences in their countries?

B No ☐   Yes ☐

Did your AFI subsidiary CFCs principally derive their income from the lending of money?

C No ☐ ▶ Go to question 22   Yes ☐ ▶ Provide the following information

Specify the total amount of tainted interest income excluded from passive income of your financial intermediary subsidiary CFCs (excluding CFCs with banking licences in their country)

Listed countries D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Specified countries E $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Other unlisted countries F $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Total G $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Specify the number of your financial intermediary CFCs which excluded tainted interest income from passive income (excluding CFCs with banking licences in their country)

Listed countries H ☐☐☐   Specified countries I ☐☐☐   Other unlisted countries J ☐☐☐

Sensitive (when completed)

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** $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

Specified countries **B** $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

Other unlisted countries **C** $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

Total **D** $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

Section 457 – CFCs change of residence

E $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

Section 459A – CFCs / CFTs and interposed Australian entities

F $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

22a Specify the gross revenue included in the gross turnover of your CFCs that have satisfied the active income test.

Listed countries

A $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

Specified countries

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

Other unlisted countries

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

Total **D** $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

22b Specify the gross revenue included in the gross turnover of your CFCs that have not satisfied the active income test.

Listed countries

A $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

Specified countries

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

Other unlisted countries

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

Total **D** $ ☐☐,☐☐☐,☐☐☐,☐☐☐ . ✖

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23 Specify the amounts in determining your attribution income for your CFCs

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 notional allowable deductions

Listed countries

A $ |__|__|,|__|__|__|,|__|__|__|,|__|__|__| . |X|

Specified countries

B $ |__|__|,|__|__|__|,|__|__|__|,|__|__|__| . |X|

Other unlisted countries

C $ |__|__|,|__|__|__|,|__|__|__|,|__|__|__| . |X|

| **Total notional allowable deductions** | D $ |__|__|,|__|__|__|,|__|__|__|,|__|__|__| . |X| |

Sensitive (when completed)

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** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Specified countries **C** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Other unlisted countries **D** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

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

E $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

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

Listed countries **B** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Specified countries **C** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Other unlisted countries **D** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

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

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

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** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

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** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

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** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒   **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 ☐☐☐	**C** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✗	**D** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✗
E ☐☐☐	**F** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✗	**G** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✗
H ☐☐☐	**I** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✗	**J** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✗

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** $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✗

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 $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Debt deductions on debt from related non-residents B $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Amount of debt deduction disallowed C $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Adjusted average debt D $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

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 $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Safe harbour capital amount
C $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Equity capital shortfall amount
D $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Outward investing ADI

Average value of risk weighted assets
E $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Equity capital attributable to overseas permanent establishment(s)
F $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Outward investing ADI – *continued*

Average value of risk weighted assets attributable to overseas permanent establishment(s)
G $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Average value of controlled foreign entity equity
H $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Tier 1 prudential capital deductions
I $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Inward investing ADI

Average of risk weighted assets attributable to Australian permanent establishment(s)
J $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Average value of dotation capital
K $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

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 $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Asset revaluation amount for thin capitalisation purposes
C $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Safe harbour debt amount
D $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Excess debt amount
E $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Average value of non-debt liabilities
F $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Average value of associate entity debt
G $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Average value of associate entity equity
H $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

All non-ADI entities – *continued*

Average value of associate entity excess amount
I $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Average value of excluded equity interests
J $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Financial entity

Average zero capital amount
K $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Average on-lent amount
L $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Outward investing entity

Average value of controlled foreign entity equity
M $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

Average value of controlled foreign entity debt
N $ ☐☐,☐☐☐☐,☐☐☐☐,☐☐☐☐ .☒

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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

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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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

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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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

Non-ADI

Worldwide debt

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

Worldwide equity

E $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

Worldwide gearing debt amount

F $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

Statement worldwide assets

G $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

Average Australian assets

H $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

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

E $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

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

F $ ☐☐,☐☐☐,☐☐☐,☐☐☐ .✖

     Sensitive (when completed)

40b Notional derivative and foreign exchange transactions under Part IIIB

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

G $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕ (amount taken to be paid)

H $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕ (amount taken to be received)

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

I $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕ (amount taken to be paid)

J $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕ (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 ☐   Yes ☐ ▸ Provide the following information at **L** to **P**

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

L $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

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

O $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

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

P $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

40d Did you have amounts denied under section 160ZZZL of the ITAA 1936?

Q No ☐   Yes ☐ ▸ Provide the following information

Amount denied under section 160ZZZL of the ITAA 1936

R $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

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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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

Net OB income/loss

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕ / ☐

Assessable OB income from related parties

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

41b Lending

Assessable OB income

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

Net OB income/loss

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕ / ☐

Assessable OB income from related parties

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

41c Guarantee-type

Assessable OB income

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

Net OB income/loss

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕ / ☐

Assessable OB income from related parties

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

41d Trading

Assessable OB income

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

Net OB income/loss

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕ / ☐

Assessable OB income from related parties

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✕

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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Net OB income/loss

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒ / ☐

Assessable OB income from related parties

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

41f Investment

Assessable OB income

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Net OB income/loss

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒ / ☐

Assessable OB income from related parties

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

41g Advisory

Assessable OB income

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Net OB income/loss

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒ / ☐

Assessable OB income from related parties

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

41h Hedging

Assessable OB income

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Net OB income/loss

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒ / ☐

Assessable OB income from related parties

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

41o Leasing

Assessable OB income

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Net OB income/loss

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒ / ☐

Assessable OB income from related parties

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

41i Other – as declared by regulation

Assessable OB income

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Net OB income/loss

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒ / ☐

Assessable OB income from related parties

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

41j General OB deduction and apportionable OB deductions

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

41m Total assessable OB Income / less Total OB deductions

Assessable OB income

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Net OB income/loss

C $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒ / ☐

Assessable OB income from related parties

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

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

E $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Sensitive (when completed)

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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

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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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒ / ☐

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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 $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒   **C** ☐☐☐

Section 128F exempt interest paid

D $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Section 128FA exempt interest paid

E $ ☐☐,☐☐☐,☐☐☐,☐☐☐·☒

Section G: **Hybrid Mismatches**

45 Did the hybrid mismatch rules affect you?

A No ☐ ⟩ Go to question 49   **Yes** ☐ ⟩ Provide the following information

46 Have you made or received a payment at any time during the income year which gave rise to a deduction / non-inclusion or a deduction / deduction mismatch?

A No ☐ ⟩ Go to question 47   **Yes** ☐ ⟩ Provide the following information

46a Total amount of deductions denied or total inclusion of income under subdivisions 832-C to 832-G

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖

46b List top three material arrangements which gave rise to the mismatch

Type of hybrid mismatch arrangement	Foreign country	Total amount of payments made during income year
A ☐☐	**B** ☐☐☐	**C $** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖
A ☐☐	**B** ☐☐☐	**C $** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖
A ☐☐	**B** ☐☐☐	**C $** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖

Total amount of deductions denied or amount of income inclusion	Reason for difference	Were you the recipient of the payment?
D $ ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖	**E** ☐☐	**F No** ☐ **Yes** ☐
D $ ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖	**E** ☐☐	**F No** ☐ **Yes** ☐
D $ ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖	**E** ☐☐	**F No** ☐ **Yes** ☐

47 Do your international related parties have an offshore hybrid mismatch?

A No ☐   **Yes** ☐ ⟩ Provide the following information

Total amount of deductions denied under subdivision 832-H

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖

48 Did you pay an amount of interest or an amount under a derivative financial arrangement to an international related party which was not taxed or taxed at 10% or less?

A No ☐   **Yes** ☐ ⟩ Provide the following information

48a Total amount of deductions denied under subdivision 832-J

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖

48b List top three material arrangements

Foreign country of interposed entity	Amount of payment
A ☐☐☐	**B $** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖
A ☐☐☐	**B $** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖
A ☐☐☐	**B $** ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖

Amount of deductions denied	Reason
C $ ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖	**D** ☐☐
C $ ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖	**D** ☐☐
C $ ☐☐,☐☐☐,☐☐☐,☐☐☐ · ✖	**D** ☐☐

Sensitive (when completed)

49 **Did you restructure or replace an arrangement which would have been subject to any of the hybrid mismatch rules in the current year or the prior year if the arrangement was still in place?**

A No ☐   Yes ☐ ▸ Provide the following information

49a Provide the following information for the top three most material restructuring event(s)

Restructuring event 1

Description

A ☐

As a result of the restructure, has the taxable income of the entity remained the same or decreased if compared to the replaced hybrid arrangement before the application of the hybrid mismatch rules?

B No ☐   Yes ☐

Restructuring event 2

Description

A ☐

As a result of the restructure, has the taxable income of the entity remained the same or decreased if compared to the replaced hybrid arrangement before the application of the hybrid mismatch rules?

B No ☐   Yes ☐

Restructuring event 3

Description

A ☐

As a result of the restructure, has the taxable income of the entity remained the same or decreased if compared to the replaced hybrid arrangement before the application of the hybrid mismatch rules?

B No ☐   Yes ☐

50 **If you answered yes at question 24, did you receive a foreign equity distribution that gave rise to a foreign income tax deduction?**

A No ☐   Yes ☐ ▸ Provide the following information

50a Amount that is not non-assessable non-exempt under section 768-7

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✖

51 **If you answered yes at question 24, did you derive branch hybrid mismatch income?**

A No ☐   Yes ☐ ▸ Provide the following information

51a Amounts that are not non-assessable non-exempt under subsection 23AH(4A)

B $ ☐☐,☐☐☐,☐☐☐,☐☐☐·✖

Section H: **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)

Sensitive (when completed)