



When completing this form

Print clearly in BLOCK LETTERS using a black pen only.

S M I T H S T

Place X 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 2023, 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 (TFN)

Australian business number (ABN)

Section A: International related party dealings

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

No Yes

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?

No Yes

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?

No Yes

2b Are you a small business entity, not a significant global entity and your international related party dealings do not exceed \$5 million and 50% of your current year aggregated turnover?

No Yes



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"/>	E \$ <input type="text"/>
<input type="text"/>	C <input type="text"/>	D \$ <input type="text"/>	E \$ <input type="text"/>
<input type="text"/>	C <input type="text"/>	D \$ <input type="text"/>	E \$ <input type="text"/>
All other currencies	F <input type="text"/>	G \$ <input type="text"/>	G \$ <input type="text"/>

H <input type="text"/>	I <input type="text"/>	J \$ <input type="text"/>	K \$ <input type="text"/>
<input type="text"/>	I <input type="text"/>	J \$ <input type="text"/>	K \$ <input type="text"/>
<input type="text"/>	I <input type="text"/>	J \$ <input type="text"/>	K \$ <input type="text"/>
All other currencies	L <input type="text"/>	M \$ <input type="text"/>	M \$ <input type="text"/>

N <input type="text"/>	O <input type="text"/>	P \$ <input type="text"/>	Q \$ <input type="text"/>
<input type="text"/>	O <input type="text"/>	P \$ <input type="text"/>	Q \$ <input type="text"/>
<input type="text"/>	O <input type="text"/>	P \$ <input type="text"/>	Q \$ <input type="text"/>
All other currencies	R <input type="text"/>	S \$ <input type="text"/>	S \$ <input type="text"/>

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

C \$ <input type="text"/>	<input type="text"/>	<input type="text"/>
D \$ <input type="text"/>	<input type="text"/>	<input type="text"/>
H <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)

C \$ <input type="text"/>	D \$ <input type="text"/>	E <input type="text"/>	F <input type="text"/>
H <input type="text"/>			

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



47b List the top three most material offshore hybrid mismatches

Type of offshore hybrid mismatch	Amount of offshore hybrid mismatch	Type of the importing payments
A <input type="text"/>	B \$ <input type="text"/>	C <input type="text"/>
A <input type="text"/>	B \$ <input type="text"/>	C <input type="text"/>
A <input type="text"/>	B \$ <input type="text"/>	C <input type="text"/>

Amount of importing payments (including amounts that would be an importing payment if section 832-625(3)(b) of the ITAA 1997 was disregarded)	Amount of deductions disallowed
D \$ <input type="text"/>	E \$ <input type="text"/>
D \$ <input type="text"/>	E \$ <input type="text"/>
D \$ <input type="text"/>	E \$ <input type="text"/>

Reason the deduction disallowed was less than the importing payment

F

F

F

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 subject to subdivision 832-J

B \$

48b List top three material arrangements

Foreign country of interposed entity	Amount of payment
A <input type="text"/>	B \$ <input type="text"/>
A <input type="text"/>	B \$ <input type="text"/>
A <input type="text"/>	B \$ <input type="text"/>

Amount of deductions denied	Reason
C \$ <input type="text"/>	D <input type="text"/>
C \$ <input type="text"/>	D <input type="text"/>
C \$ <input type="text"/>	D <input type="text"/>

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 / /

Contact name

Daytime contact number (include area code)