Consolidated groups losses schedule



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Australian Government

Australian Taxation Office

To be completed by consolidated groups and attached to their 2006 tax return.

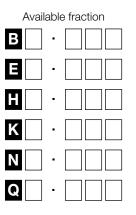
Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

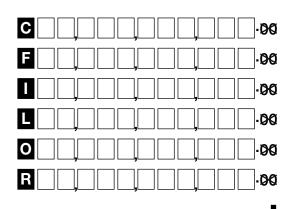
Notes to help you prepare this schedule are provided in the *Consolidated groups losses schedule instructions 2006,* available from the Tax Office.

Ta	x file number (TFN)	
Na	me of head company	
Au	stralian business number	Signature as prescribed in tax return
	Part A Tax losses and net capital losses cons	solidated – excludes foreign source losses and film losses
1	Tax losses transferred from joining entities (including head company) at consolidation	Continuity of ownership test losses A , , , , , , , , , ,
		Same business test losses B
2	Tax losses transferred from joining entities after consolidation	Continuity of ownership test losses
		Same business test losses E
3	Tax losses utilised	
		Other transferred
		Total R
		Transfer the amount at R to the corresponding label on your tax return.

4 Transferred tax losses utilised

Transferor TFN
G
J
P





5	Tax losses carried forward to later income years	Group	S]		·0(Ø
		Concessional]		·0(Ø
		Other transferred	V]		·0(Ø
		Total	U]		·Ø(ØF
		Transfer the amou	unt at U	to the c	orresp	ondir	ng lab	oel o	n yo	ur tax r	eturn	
6	Net capital losses transferred from joining entities (including head company) at	Continuity of ownership test losses		,		,],		·Ø(0
	consolidation	Same business test losses	B			,],		·0(0
		Other losses	C			,			,		·Ø(0
7	Net capital losses transferred from joining	Continuity of ownership			ורחו			7	<u> </u>			~
1	entities after consolidation	test losses Same business				,			,		0(
		test losses				,			J,		_\ : 0(
		Other losses	F	,		,			J,		-06	0
8	Net capital losses utilised	Group	G								-Ø(ส
		Concessional		┘└─┘╻└──) — I] — I	,∟ 			_,∟]		06	
		Other transferred		_」└J└ ┐┌─┐┌─) [] [] [] [,∟ 			_,∟][o(
		Total		┘└─┘ , └──) — I) — I	,∟ 			_,∟][_	© ØF
						اوا					96	ΥΓ
9	Transferred net capital losses utilised											
		e fraction			ı — ı r					, <u> </u>	_	
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10	Net capital losses carried forward to later				זרייו				- -		7	_
10	income years	Group				,			_ 		0(
		Concessional				,			_ 		0(
		Other transferred				,			J		0(
		Total	V	,		,			,		-06	ØF
		Transfer the amou	unt at V	to the c	orresp	ondir	ng lab	oel o	n yo	ur tax r	eturn	
	If you completed item 4 or item 9 in Part A,			Yes	No		Print	X in	+ho			

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Part B Cancellation of transfer of losses

Has the head company cancelled the transfer of a loss? 1

2 Details of cancellation of transfer of losses

If you printed **X** in the **yes** box at **A**, complete the following labels:

В

D

Ξ

Joining entity TFN



1 For each joining company that transferred a same business test tax loss or same business test net capital loss to the head company, determine the year of income in which the joining company first failed the continuity of ownership or control tests. Against each of the listed years, show the total amount of losses which first failed the continuity of ownership or control tests in that year.

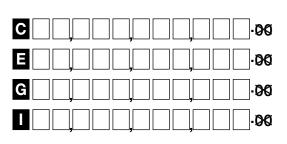
- 2 Amount of losses utilised after for which the continuity of ow passed but the same busines
- Amount of losses carried for 3 income years for which the s must be satisfied before they

er consolidation, wnership test is not	Tax losses	0]],]00	
ss test is satisfied.	Net capital losses	P],],]00	
ward to later ame business test	Tax losses	Q],],		
/ can be utilised.	Net capital losses	R],] ,]00	
nanies						

Part D	Life insurance companies	
		Complying superannuation class tax losses carried forward to later income years
		Virtual PST net capital losses carried forward to later income years
		L

Year ownership test failed 2005–06 J ØØ 2004–05 K 00 2003–04 00 2002–03 00 2001-2002 and earlier income years .00

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Print X in the

appropriate box

A Yes

No

	Part E Foreign source losses		
1	Foreign source losses transferred from joining entities (including head company)	Interest income	A
	– excludes losses of controlled foreign companies (CFCs)	Modified passive income	B
		Offshore banking income	C
	A	Il other foreign source income	D
2	Group/transferred foreign source losses utilised – excludes losses of CFCs	Interest income	E
		Modified passive income	F
		Offshore banking income	G

All other foreign source income

3 Transferred foreign source losses utilised

Transferor TFN						

Available fraction								
J	•							
Μ	•							
Ρ	•							
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5	Transferred foreign source losses carried
	forward to later income years

Group foreign source losses carried forward to

 excludes 	losses	of CFCs

later income years – excludes losses of CFCs

6 Controlled foreign company (CFC) losses Prior year CFC losses deducted

CFC losses carried forward

Interest income

Interest income

C

Modified passive income

Offshore banking income

Modified passive income

Offshore banking income

All other foreign source income

All other foreign source income

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