

When completing this form

International dealings schedule 2023

How to complete this form

■ P	Print clearly in BLOCK LETTERS using a black pen only. For explanations and instructions on how to complete
3	this schedule, refer to the <i>International dealings schedule – instructions 2023</i> , available from our website at ato.gov.au
■ P	Place X in ALL applicable boxes.
1	This schedule forms part of the tax return of:
Nar	me of entity
Tax	r file number (TFN)
Λ	stralian business number (ABN)
Aus	Strailar Dusiness Humber (ADN)
Se	ection A: International related party dealings
1a	
	A No Go to question 2a Yes Go to question 1b
	For information on Country-by-Country reporting, refer to the IDS instructions.
16	Have you lodged Part A of your local file at the same time as your income tax return?
ID	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.
_	
2 a	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 \$5 million and 50% of your current year aggregated turnover?
	A No Go to question 3 Yes Go to question 18



NAT 73345-06.2023 **OFFICIAL: Sensitive** (when completed)

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4 Did you have dealings with international related parties located in specified countries?
A No Provide the following information for the three specified countries with the highest dollar value of related party dealings.
Specified country B
Activity code Expenditure Revenue
C D \$ E \$ D
C D \$
C
All other amounts F\$
Specified country H Activity
code Expenditure Revenue I J \$ K \$
I
I
All other amounts L \$
Specified country N
Activity
code Expenditure Revenue
0
0
0
All other R \$ S S S S S S S S S S S S S S S S S S



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	ealings involving tangible property of a revenue nature,
including trading stock and raw materials? A No Yes Provide the following inform	
	Percentage of
Tangible property of a revenue nature including tradi	Main pricing documentation
C\$	
6 Did you have any international related party de	ealings involving royalties or licence fees?
A No Yes Provide the following inform	nation Percentage of
6a Royalties Deductions	dealings with Main pricing documentation Income methodology code
C \$	D \$
6b Licence fees	Percentage of dealings with
Deductions	Main pricing documentation methodology code
C \$	D \$
7 Did you have any international related party d	
A No Yes Provide the following inform	Percentage of
Rent/leasing Expenditure	dealings with Main pricing documentation Revenue methodology code
C \$∞	D \$
8 Did you have any service arrangements with i	international related parties?
A No Yes Provide the following inform	nation
8a Treasury related services Expenditure	8b Management and administration services Expenditure
C \$	C \$
Revenue D \$	Revenue D \$ -><
Main pricing Percentage of dealings with methodology documentation code	Main pricing Percentage of dealings with methodology documentation code
E F	E F
8c Insurance services Expenditure	8d Reinsurance services Expenditure
C \$	C \$
Revenue	Revenue
D\$	D\$
Main pricing Percentage of dealings with documentation code	Main pricing Percentage of dealings with documentation code
·	*
Main pricing Percentage of dealings with methodology documentation code	Main pricing Percentage of dealings with methodology documentation code
Main pricing Percentage of dealings with methodology documentation code	Main pricing Percentage of dealings with methodology documentation code
Main pricing Percentage of dealings with methodology documentation code	Main pricing Percentage of dealings with methodology documentation code
Main pricing Percentage of dealings with methodology documentation code	Main pricing Percentage of dealings with methodology documentation code

Page 4

8e Research and development services	8f Sales and marketing services
Expenditure C \$	Expenditure C \$
Revenue	Revenue
Main pricing Percentage of dealings with methodology documentation code	Main pricing Percentage of dealings with methodology documentation code
E F	E F
8g Software and information technology services Expenditure	8h Technical services Expenditure
C \$	C \$
Revenue D \$	Revenue D \$
Main pricing Percentage of dealings with methodology documentation code	Main pricing Percentage of dealings with methodology documentation code
E F	E F
8i Logistics services Expenditure	8j Asset management services Expenditure
C \$	C \$
D \$	D \$ -><
Main pricing Percentage of dealings with documentation code	Main pricing Percentage of dealings with methodology documentation code
E F	E F
8k Other services (specify in label H below) Expenditure	33450823
C \$	823
D \$	
Main pricing Percentage of dealings with documentation code	
E Description	
Н	
9 Did you have any derivative transactions with	n international related parties?
A No Yes Provide the following inform	
9a Derivatives	Percentage of dealings with Main pricing documentation
C \$	enue methodology code F
9b Principal derivative types Derivative code Derivative code Derivative code	vative code
G1 G2 G3	valive code
9c Did you engage in the trading of derivatives globall from these activities with international related partic	y through a trading structure in which you shared global profits es?
H No Yes	

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 Percentage of dealings with
Book value C \$
10b Securitisation Book value Consideration Consi
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 I \$
11b Amounts loaned
Interest bearing loans – Average balance I \$
11c Interest Expenditure Revenue Revenue D\$ D\$ Percentage of dealings with documentation code F F
11d Guarantees Expenditure Revenue Revenue D\$ D\$ Percentage of dealings with documentation code F F Revenue F Revenue Revenue
11e Insurance Expenditure Revenue Revenue D\$ D\$ Percentage of dealings with documentation code F F Revenue Revenue F Revenue
11f Reinsurance Expenditure C\$ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □

11g Have you	ou returned a tional related	foreign parties	exc ?	hange	gaıı	n or o	dedu	ctec	l a fo	oreig	jn excha	ange Id	oss	ın r	elat	ion 1	o de	ealin	igs v	vith		
A No	Yes	P	rovide tal do	the fo	ollow	ing in	nform eian e	atior excha	i for anae	the t	hree type and for	es of re	elat xch	ed p	oarty e los	dea	alings	s wit	h the	high	est	
Transaction type	Currency			eign ex			Ŭ			J		Ü		Ŭ			e gair	ns ret	urnec	d		
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	All other currer	ncies F	\$)]			· %	G \$	S		, 		Ţ					· %
H	1	J	\$								· %	К\$	<u> </u>]							· %
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	All other currer	ncies L	\$								· M	M \$	S_		,]		, L			,— — ,— [· %
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	ı have any o					elate	ed p	arty	de	alin	gs of a	rever	nue	na	tur	е						
A No	Yes) P	rovide	the fo	ollow	ing in	nform	atior	1											Р	ercen	tage of
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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 Go to guestion 13f Yes Provide the following information at 13a to 13f	
13a Disposal or acquisition of tangible property Main capital asset pricing do	ercentage of ealings with ocumentation
Consideration paid Consideration received Consideration received Consideration received Consideration received F	ode
13b Assignment of intellectual property Main capital asset pricing	ercentage of ealings with ocumentation ode
13c Assignment of shares or other equity interests Main capital asset pricing	ercentage of ealings with ocumentation ode
13d Assignment of loans or debts (not liabilities) Main capital asset pricing	Percentage of ealings with ocumentation ode
13e Other disposal or acquisition of intangible property Main capital asset pricing	ercentage of ealings with ocumentation ode
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 performance of R&D type services? A No Yes Provide the following information Costs on which margin calculated Cost-plus margin remuneration C \$ D \$	for the
14 Did you provide any of the following for no payment or a non-monetary payment, or receive any of 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	of the
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	
15 Did you provide or receive share-based employee remuneration to or from an international related A No Yes Provide the following information for any international related party recharge amounts you provided or received as part of those arrangements. Deductions	d party?
Recharge amounts C \$ D D D D D D D D D D D D D D D D D D	. %
Page 8 OFFICIAL: Sensitive (when completed)	

16	Were you a party to a cost contribution arrangement for developing, producing or obtaining assets or rights with an international related party?
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 C D D E G F F D Description
	H
	Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken? No Yes
	Restructuring event 2 Percentage of dealings with
	Entity or branch Capital value Appendix 7 code Foreign country documentation code C D E G F F D Description
	H
	Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken? No Yes
	Restructuring event 3 Percentage of dealings with
	Entity or branch Capital value Appendix 7 code Foreign country documentation code C D E G F F
	Description H
	Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken? 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



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
Interest bearing loans 18a Amounts borrowed 18b Amounts loaned
Average I\$ -> I\$ ->
Interest J \$
Interest free loans for TR 2005/11
Average K \$
18c Internal trading stock purchase costs Trading stock sales proceeds J \$ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □
18d Amounts claimed or returned for other internally recorded dealings Total amounts claimed \$
Total amounts returned J \$
L The state of the
If you are lodging a paper return provide additional information as an attachment to the Schedule.
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If you are lodging a paper return provide additional information as an attachment to the Schedule.
If you are lodging a paper return provide additional information as an attachment to the Schedule. Section B: Financial arrangements
Section B: Financial arrangements 19 Did you hold any financing arrangements during the income year where both of the following apply:
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Section B: Financial arrangements 19 Did you hold any financing arrangements during the income year where both of the following apply: 10 the arrangement was entered into with international related parties 11 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. 12 A No Provide the following information
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 <i>Income Tax Assessment Act 1997</i> (ITAA 1997) (debt equity rules) from your treatment for accounting purposes. A No Yes Provide the following information Amounts received Average quarterly balance
Section B: Financial arrangements 19 Did you hold any financing arrangements during the income year where both of the following apply: 10 the arrangement was entered into with international related parties 11 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. 12 A No Yes Provide the following information 13 Amounts received Amounts provided
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 Average quarterly balance of debt interests Average quarterly balance of equity interests
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 Average quarterly balance of equity interests Average quarterly balance of equity interests D \$
Section B: Financial arrangements 19 Did you hold any financing arrangements during the income year where both of the following apply: 19 In the arrangement was entered into with international related parties 19 In the characterisation between debt and equity is different under Division 974 of the Income Tax 19 Assessment Act 1997 (ITAA 1997) (debt equity rules) from your treatment for accounting purposes. 19 In the Amounts provided Amounts provided 19 Amounts received Amounts provided 20 Amounts provided 21 Amounts provided 22 Amounts provided 23 Average quarterly balance of equity interests 23 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?
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 Average quarterly balance of equity interests Average quarterly balance of
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 Average quarterly balance of equity interests Average quarterly balance of equity interests 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 p Foreign exchange account(s) election Reliance on reports	
	Foreign exchange retranslation C Hedging financial method – general election Hedging financial arrangements method E No election	
Se	ection C: Interests in foreign entities	
	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	
	Number of CFCs and CFTs Listed countries Specified countries Other unlisted countries D D	tries
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 in	ncome year
	Listed countries Specified countries Other unlisted countries Other unlisted countries D	tries
21 d	I 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 interest shadow Specified countries Specified countries Other unlisted 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 punder section 432 of ITAA 1936?	eriod(s)
	Listed countries Specified countries Other unlisted countries	
	A No Yes B No Yes 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)	73345
	Listed countries D \$	1123
	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 Specified countries Other unlisted countries	
	H J J	

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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**\$ Adjusted tainted income not treated as derived from sources in listed countries **B** \$ Other notional assessable income **C**\$ Subtotal (Add A, B and C) **D**\$ Specified countries CFC (Section 384) Adjusted tainted income **E**\$ Other notional assessable income Subtotal **G**\$ (Add E and F) Other unlisted countries CFC (Section 384) Adjusted tainted income **H**\$ Other notional assessable income 1\$ Subtotal (Add H and I) Add subtotals Total notional assessable income K \$ D, G and J 23b Specify the amounts of notional allowable deductions

Total notional allowable deductions	D \$
C \$	∞

Listed countries

Specified countries

Other unlisted countries

B\$

A\$

24	Do you have for foreign trus		branch	n ope	ratio	ns or	any	direc	t or ii	ndire	ct ii	nter	es	ts i	n 1	iore	eigi	n c	om	ра	nie	s	
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	24e Subdivision 768-A – foreign equity 24c Section 23AI – amounts paid distributions on minimum 10% participation out of attributed CFC income interests in foreign companies															on							
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25	Did you have (s25-90 or 230		?														_	inc	con	ne			
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	Debt deduction foreign income							mpt	B \$][ļ							×	[
26	Did you have	any car	_			-					_							_			-	-	
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	Capital gain am	ounts	В							- D													
	Capital gain red	ductions	C S							- >	<												
	Capital loss am	ounts	D \$							-D													
	Capital loss red	luctions	E \$	S						- D	a												
27	During the last transfer proper in existence of	erty, mo	oney o	serv	ices	to a n																	
	A No	Yes) Provi	de the	follov	ving inf	orma	ation fo	or the t	hree t	rans	fers	witl	h th	ne h	nigh	est	dol	lar v	/alu	e.		
	Transfer 1	Trans	sfer amou	int					1	C Ap	pend	lix 8 e	exen	nptic	on c	code							
	Transfer 2	B \$						 		C]												
	Transfer 3	B \$							1	C													
		* L.	ـــالـــال			ILJL	الـــان																

28	Non-resident trusts and foreign hubs												
28a	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.												
	Value of expenses/imports in connection Type of hub Value of revenue/exports in connection with each type of hub value of revenue/exports in connection with each type of hub												
	B												
	E												
	H												
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												
	Total amount of your share of FHLP/FHCs net income/profit												
Se	ection 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 O Go to question 40												
	C Exemption of certain special purpose entities No Yes On 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 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												

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35	General information – to be completed by all thin ca	apitalisation entities												
	Debt deductions A \$	□□□□□· ∞												
	Debt deductions on debt from related non-residents													
	Amount of debt deduction disallowed C \$													
	Adjusted average debt D \$													
36	Were you an authorised deposit taking institution (A Answer 'Yes' if you entered code 7 or 8 at Question	· · · · · · · · · · · · · · · · · · ·												
	A No Yes Provide the following information w	here applicable												
	All ADI entities	Outward investing ADI – continued												
	(Adjusted) average equity capital	Average value of risk weighted assets attributable to overseas permanent establishment(s)												
	B \$	G \$												
	C \$	Average value of controlled foreign entity equity												
	Equity capital shortfall amount	H \$												
	D \$	I \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \												
	Outward investing ADI Average value of risk weighted assets	Inward investing ADI												
	E \$	Average of risk weighted assets attributable to Australian permanent establishment(s)												
	Equity capital attributable to overseas	J\$□□□□□□□□·×												
	permanent establishment(s) F \$	Average value of dotation capital												
		K \$												
37	Were you a non-authorised deposit taking institution	n (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 w	here applicable												
	All non-ADI entities Average value of assets	All non-ADI entities – continued Average value of associate entity excess amount												
	B \$	1\$ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □												
	Asset revaluation amount for thin capitalisation purposes	Average value of excluded equity interests												
	C \$ ·≫<	J\$												
	Safe harbour debt amount D \$	Financial entity												
	Excess debt amount	Average zero capital amount K \$												
	E \$	Average on-lent amount												
	Average value of non-debt liabilities	L \$												
	Average value of associate entitly debt	Outward investing entity												
	Average value of associate entity debt G \$	Average value of controlled foreign entity equity M \$												
	Average value of associate entity equity	Average value of controlled foreign entity debt												
	H \$∞	N \$∞												

38	Did you rely on arm's length tests?
	A No Provide your arm's length debt (non-ADI) or capital (ADI) amount
	B \$
 39	Did you rely on worldwide gearing debt/capital tests?
	A No Yes Provide the following information where applicable
	ADI Non-ADI
	Worldwide group capital ratio Worldwide debt D \$
	Worldwide capital amount Worldwide equity
	C \$
	Worldwide gearing debt amount
	F \$
	G \$ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □
	Average Australian assets
	H \$
Se	ection 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
	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\$
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
	Notional amount of interest taken to be paid under section (excluding amounts attributable to OB activities of offshore)	on 160ZZZA ore banking units (OBUs)
	N \$	3 ()
	Notional amount of interest taken to be paid under section	on 160ZZZA attributable to OB activities of OBUs
	0 \$ -><	
	Amount of section 160ZZZJ withholding tax paid on noti	onal interest amount
	P \$	
40d	Did you have amounts denied under section 160ZZZL of	
	Q No Yes Provide the following information	
	Amount denied under section 160ZZZL of the ITAA 1936	
	R\$	
41	Were you an offshore banking unit (OBU) or the he that included an OBU?	ead company of a consolidated group
41		
 41	that included an OBU? A No Yes Provide the following information 41a Borrowing	41b Lending
41	that included an OBU? A No Yes Provide the following information 41a Borrowing Assessable OB income	41b Lending Assessable OB income
41	that included an OBU? A No Yes Provide the following information 41a Borrowing	41b Lending
41	that included an OBU? A No Yes Provide the following information 41a Borrowing Assessable OB income B \$ Net OB income/loss C \$ Net OB income/loss	41b Lending Assessable OB income B \$ Net OB income/loss C \$ Net OB income/loss
41	that included an OBU? A No Yes Provide the following information 41a Borrowing Assessable OB income B \$ Net OB income/loss	41b Lending Assessable OB income B \$ Net OB income/loss
41	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	41b Lending Assessable OB income B \$ Net OB income/loss C \$ Assessable OB income from related parties
41	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 \$ Assessable OB income	41b Lending Assessable OB income B \$ Net OB income/loss C \$ Assessable OB income from related parties D \$ Assessable OB income
41	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 \$ 41c Guarantee-type	41b Lending Assessable OB income B \$ Net OB income/loss C \$ Assessable OB income from related parties D \$ 41d Trading
41	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 \$ Assessable OB income B \$ Net OB income from related parties D \$ Net OB income from related parties D \$ Net OB income from related parties D \$ Net OB income from related parties	41b Lending Assessable OB income B \$ Net OB income/loss C \$ Assessable OB income from related parties D \$ Assessable OB income B \$ Net OB income from related parties
41	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 \$ Assessable OB income B \$ Net OB income Assessable OB income	41b Lending Assessable OB income B \$ Net OB income/loss C \$ Assessable OB income from related parties D \$ Assessable OB income B \$ Net OB income/loss

that included an OBU? – continued	nead company of a consolidated group
41e Eligible contract	41f Investment
Assessable OB income	Assessable OB income
B \$ Net OB income/loss	B \$ Net OB income/loss
C \$	C \$
Assessable OB income from related parties D \$ -> ->	Assessable OB income from related parties D \$
41g Advisory Assessable OB income	41h Hedging Assessable OB income
B \$ Net OB income/loss	B \$ Net OB income/loss
C \$	C \$
Assessable OB income from related parties D \$	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	41j General OB deduction and apportionable OB deductions
Assessable OB income B \$	C \$
Net OB income/loss C \$	
Assessable OB income from related parties D \$	
41mTotal assessable OB Income / less Total OB deductions	41n Eligible fraction of foreign income tax on OB income claimed under division 770
Assessable OB income B \$ Net OB income/loss	E \$
C \$	
Assessable OB income from related parties D \$	

Se	ction 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 \$ C
	Section 128F exempt interest paid D \$
	Section 128FA exempt interest paid E \$

Se	ection G: Hybrid Mismatches
45	Did the hybrid mismatch rules apply to 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 payments which gave rise to deduction/non-inclusion mismatches and deduction/ deduction mismatches
	B \$
46b	List top three material arrangements which gave rise to the mismatch Type of hybrid mismatch arrangement B C \$
	A C\$ C\$ C\$
	A
	Total amount of deductions denied or amount of income inclusion Reason for difference Were you the recipient of the payment?
	D\$ F No Yes
	D\$ F No Yes
	D\$ F No Yes □
47	Have you made an importing payment under a structured arrangement? A No So to question 47a Yes Provide the following information
	Total amount of the importing payments you made under the structured arrangements
	B \$
	Total amount of the offshore hybrid mismatch under the structured arrangements
	Total amount of deductions disallowed for structured arrangements
	D \$ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □
47a	Do you have any other offshore hybrid mismatches within your Division 832 control groups?
	A No Yes Provide the following information
	Total amount of the offshore hybrid mismatch under non-structured arrangements
	B \$
	Total amount of deductions disallowed for non-structured arrangements C \$

47b	Lis	It the t Type of						ria		fsh lount		_							•							Type	of t	ho imr	oorting	n nov	ments
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48a	Tot	tal am	ount	of d	ledu	ucti	ons	suk	ojeo	et to	o s	ubo	div	isio	n 8	332	-J														
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9	or	prior	year		ernational related parties restructure or replace an arrangement in the current would have been subject to any of the hybrid mismatch rules if the arrangement
	A	No		Yes	Provide the following information
9a	Pro	ovide	the fo	llowing	information for the top three most material restructuring event(s)
			uring e	vent 1	
	_ [Descri	otion		
	Α				
	^ ^	0 40011	l+ of +b.	o kootki lo	tive has very tayable income remained the same or decreased if compared to the replaced by brid
	arra	a resu angem	ent be	fore the	ture, has your taxable income remained the same or decreased if compared to the replaced hybrid application of the hybrid mismatch rules?
	В	No		Yes	
		etructi	ırina e	vent 2	
		Descri _l	_	VOITE Z	
	A				
	As	a resu	It of the	e restruct	ture, has your taxable income remained the same or decreased if compared to the replaced hybrid application of the hybrid mismatch rules?
		No		Yes	application of the Hybrid midmater rules:
	_				
		s <i>tructu</i> Descri	_	vent 3	
	Α	Descri	Puon		
	ا As	a resu	It of the	e restruc	ture, has your taxable income remained the same or decreased if compared to the replaced hybrid
			ent be		application of the hybrid mismatch rules?
	R	No		Yes	
0	lf \	ou a	nswe	red ve	s at question 24, did you receive a foreign equity distribution that gave rise to a
					deduction?
	A	No		Yes	Provide the following information
0a	Ar	moun	t that	is not	non-assessable non-exempt under section 768-7
	В	\$			
1	lf y	ou a	nswe	red ye	s at question 24, did you derive branch hybrid mismatch income?
	A	No		Yes	Provide the following information
1a	Ar	moun	ts tha	at are n	ot non-assessable non-exempt under subsection 23AH(4A)
	В	\$			
			,	,	,

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						
		Day	Month	<u> </u>	Year	r
	Date					
Contact name						
Daytime contact number (include area code)						