Australian Government

Australian Taxation Office

International dealings schedule 2022

When completing this form

Place X in ALL applicable boxes.

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How to complete this form

For explanations and instructions on how to complete this schedule, refer to the International dealings schedule instructions 2022, available from our website at ato.gov.au

This schedule forms part o	f the ta	ax retu	urn of:				
ax file number							
Australian business number (ABN)							

Section A: International related party dealings

1a C	Does Co	ountry-by-	Country r	eporting a	apply to	you?
------	---------	------------	-----------	------------	----------	------

Yes A No Go to question 2a 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?

Go to question 2a Yes Go to question 18 A No

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?

Yes

- Go to question 17 Go to question 2b 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?

Go to question 3 A No

A No

Go to question 18



3	and the second	dealings with international related parties, apart from the dealings with related parties ecified countries?
	a	Provide the following information for the three countries with

A No Yes	Provide the highe	the following inforrest dollar value of	nation for the t related party de	three countries with Jealings.	
Foreign Activity country code	Expen	diture		Revenue	
B C	D \$			• × E \$	
C	D \$			·∞ E\$∞	
C	D \$			•× E\$	
All other amount	s F \$			·∞ G\$∞	
	J \$			•ж к\$	
	J \$)•≫ к\$ПППППП•≫	
	J \$]•ж к\$ПППППП•ж	
All other amount	s L \$]·∞ м\$	
U				·∞ Q\$·∞	
All other amount	s R S				
	··· •			-∞ s\$∞	
4 Did you have dealing	gs with int			located in specified countries?	
4 Did you have dealing A No Yes	is with int		mation for the t	Incated in specified countries?	
4 Did you have dealing A No Yes Specified country code	ps with int Provide the higher Expen	the following inforr est dollar value of	mation for the t	Incated in specified countries? three specified countries with dealings.	
4 Did you have dealing A No Yes Specified Activity country C	ps with int Provide t the higher D \$	the following inforr est dollar value of	mation for the t	Iocated in specified countries? three specified countries with Jealings. Revenue ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■	
4 Did you have dealing A No Yes Specified Activity country C B C C	ps with int Provide t the higher D \$ D \$	the following inforr est dollar value of	mation for the t	Iocated in specified countries? three specified countries with lealings. •∞ E \$	
4 Did you have dealing A No Yes Specified Activity country C C C C	ps with int Provide t the higher D \$ D \$ D \$	the following inforr est dollar value of	mation for the t	Iocated in specified countries? three specified countries with dealings. Revenue · ★ E \$	
4 Did you have dealing A No Yes Specified Activity country C B C C	ps with int Provide t the higher D \$ D \$ D \$	the following inforr est dollar value of	mation for the t	Iocated in specified countries? three specified countries with lealings. •∞ E \$	
4 Did you have dealing A No Yes Specified Activity country C C C C	ps with int Provide t the higher D \$ D \$ D \$	the following inforr est dollar value of	mation for the t	Iocated in specified countries? three specified countries with dealings. Revenue · ★ E \$	
4 Did you have dealing A No Yes Specified Activity country Code B C C C C All other amount	ps with int Provide t the higher D \$ D \$ D \$ S F \$	the following inforr est dollar value of	mation for the t	Incated in specified countries? three specified countries with dealings. •× E \$ •× G \$	
4 Did you have dealing A No Yes Specified Activity country Code B C C C C All other amount	s with int Provide t the high D \$ D \$ D \$ S F \$ J \$	the following inforr est dollar value of	mation for the t	Iocated in specified countries? three specified countries with lealings. •X E \$ •X C \$ <th></th>	
4 Did you have dealing A No Yes Specified Activity country Code B C C C C All other amount	ps with int Provide f the high D \$ D \$ D \$ D \$ J \$ J \$ J \$ J \$	the following inforr est dollar value of	mation for the t	Incated in specified countries? three specified countries with lealings. $\cdot \times$ E $\cdot \times$ G $\cdot \times$ K $\cdot \times$ K	
4 Did you have dealing A No Yes Specified Activity country C C C All other amount H	ps with int Provide f the high D \$ D \$ D \$ D \$ J \$ J \$ J \$ J \$ J \$	the following inforr est dollar value of	mation for the t	Incated in specified countries? three specified countries with lealings. $\cdot \times$ E \$ $\cdot \times$ G \$ $\cdot \times$ K \$ $\cdot \times$ K \$ $\cdot \times$ K \$ $\cdot \times$ K \$	
4 Did you have dealing A No Yes Specified Activity country C B C C C C C C C C C All other amount I All other amount C	ps with int Provide f b c c c c c c c c c c c c c c c c	the following inforr est dollar value of	mation for the t	Incated in specified countries? three specified countries with lealings. $\cdot \times$ E $\cdot \times$ G $\cdot \times$ K	

-∞ s\$

]•**%**

All other amounts R \$

5	Did you have any international related party de including trading stock and raw materials?	ealings involving tangible property of a revenue nature	3
	A No Yes Provide the following information		arcontono of
CS	Tangible property of a revenue nature including tradii Expenditure Revenue Image: Comparison of the second secon	ng stock and raw materials Main pricing do	Percentage of ealings with ocumentation ode
6	Did you have any international related party de	ealings involving royalties or licence fees?	
	A No Yes Provide the following information		
6a C S	Royalties Deductions	da Main pricing da	ercentage of ealings with ocumentation ode
6b	Licence fees		ercentage of ealings with
C S			ocumentation ode
7	Did you have any international related party de	ealings involving rent or leasing?	
	A No Yes Provide the following information		ercentage of
C S	Rent/leasing Expenditure	dı Main pricing da	ealings with ocumentation ode
8	Did you have any service arrangements with i	nternational related parties?	
Ŭ	A No Yes Provide the following information		
8a	Treasury related services Expenditure	8b Management and administration services Expenditure	
C S		C \$	
DS		Revenue D\$	
E	Main pricing methodology Percentage of dealings with documentation code F	Main pricing Percentage of dealings with methodology documentation code	
80	Insurance services	8d Reinsurance services	
	Expenditure	Expenditure	
CS			
DS	Main pricing Percentage of dealings with	D \$ Percentage of dealings with	
E	methodology documentation code	E F	
		0722	

8e Research and development services Expenditure	8f Sales and marketing services Expenditure
	D \$×
Main pricing Percentage of dealings with documentation code	Main pricing Percentage of dealings with documentation code
E F	
8g Software and information technology services	8h Technical services Expenditure
D \$	
Main pricing Percentage of dealings with documentation code	Main pricing Percentage of dealings with methodology documentation code
8i Logistics services Expenditure	8j Asset management services Expenditure
	C S Revenue
D S Percentage of dealings with	D S Percentage of dealings with
Main pricing Percentage of dealings with documentation code	methodology documentation code
8k Other services (specify in label H below)	
Expenditure	
D \$ Percentage of dealings with	
methodology documentation code	
н	
9 Did you have any derivative transactions with	n international related parties?
A No Yes Provide the following inform	nation Percentage of
9a Derivatives Expenditure Reve	dealings with Main pricing documentation
C \$ ∞ D \$ _	
9b Principal derivative types	
Derivative code Derivative code Derivative code G1 G2 G3	vative code
9c Did you engage in the trading of derivatives globally	y through a trading structure in which you shared global profits
from these activities with international related partie	es?
Page 4 OFFICIAL: Se	ensitive (when completed)

10 Did you enter into any debt factoring or securitisation arranger A No Yes Provide the following information	ments with international re	elated parties?
10a Debt factoring Book value C \$	Main prici methodolo	
10b Securitisation Book value Consideration C \$	Main prici methodolo	
 11 Did you have any dealings of a financial nature other than thos international related parties? A No Yes Provide the following information 	e covered in questions 9 a	and 10 with
11a Amounts borrowed Interest bearing loans – Average balance Interest I \$	st free loans – Average balance	
11b Amounts loaned Interest bearing loans – Average balance I \$	Interest free loans – Averag	e balance
11c Interest Expenditure C \$	Main prici methodolo , E	
11d Guarantees Expenditure C \$ O \$ D \$	Main prici methodolo	
11e Insurance Expenditure C \$	Main prici methodolo	
11f Reinsurance Expenditure C \$	Main prici methodolo	
		733450822



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 total de	e the follov ollar value	ving info of foreig	rmation In excha	for the t nge gair	hree type and fore	es of rela eign excl	ited pa hange	rty deali loss.	ngs wit	h the h	nighest	
Transaction type	Currency	For	eign exchan	qe losses	deducte	d		F	oreign e	exchange	aains ret	urned		
B	C	D \$		Ĭ_,			·∞	E \$, C			.₩
	C	D \$					·M	E \$			ļ			.₩
	C	D \$					·×	E \$						·×
	All other currenc	ies F\$					·×	G \$]			· %
H		J \$.₩	K \$						·×
		J \$					·M	К\$						·×
		J \$					· M	К\$.₩
	All other currenc	ies L\$					· M	M \$						· ∞
N	0	P \$.₩	Q \$						· M
	0	P \$,			· X	Q \$						·×
	0	P \$					·M	Q \$						·×
	All other currenc	ies R \$					· M	S \$						·×
11h Other fin Expenditure C \$		s (specify i	n label H b		ж ж е[Main pricir nethodolo	deal ng docu	entage of ings with imentation e						
H														
questio	have any ot ns 5 to 11?					dealing	gs of a	revenu	e nati	ure not	repor	ted a	t	
Expenditur		/	e the follow		evenue]	×	™ 1 1 E	Nain prici nethodolo	gy	dealin	ntage of igs with nentation
Description														

13 Did you dispose of or acquire any tangible/intangible property of a non-revenu to or from international related parties not reported at questions 5 to 11?	e (capital) natu	ire
A No Go to question 13f Yes Provide the following information at 13a to 13f 13a Disposal or acquisition of tangible property Consideration paid Consideration received	Main capital asset pricing methodology	Percentage of dealings with documentation code
C\$ D\$	G	F Percentage of
13b Assignment of intellectual property Consideration paid C \$ O \$ O \$	Main capital asset pricing methodology	dealings with documentation code
13c Assignment of shares or other equity interests Consideration paid Consideration received C \$	Main capital asset pricing methodology G	Percentage of dealings with documentation code
13d Assignment of loans or debts (not liabilities) Consideration paid Consideration received C \$	Main capital asset pricing methodology G	Percentage of dealings with documentation code
13e Other disposal or acquisition of intangible property Consideration paid Consideration received C \$	Main capital asset pricing methodology G	Percentage of dealings with documentation code
13f Cost plus remuneration for R&D type services Did you receive or were entitled to receive remuneration from international related parties performance of R&D type services?	on a cost-plus b	asis for the
A No Yes Provide the following information Costs on which margin calculated Cost-plus margin remuneration		
C \$ O \$O O \$ O \$ O \$O O \$O O \$O O		
 14 Did you provide any of the following for no payment or a non-monetary payment following for a non-monetary payment to/from an international related party? services 	nt, or receive a	any of the
 assets liabilities property – tangible or intangible (eg. intellectual property) processes rights or obligations. A No Yes Provide the following information (where applicable) 		7334509
Capital Revenue Foreign country Nature of item Ida No payment B C	Nature of item	22
14b Non-monetary payment B C D E		

	Deductions Income Recharge amounts C \$ D D
6	Were you a party to a cost contribution arrangement for developing, producing or obtaining assets or rights with an international related party? A No Yes
7	Did a restructuring event(s) occur in the current year involving international related parties or your branch operations?
	A No Go to question 17b Yes 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 C D Entity or branch Capital value Appendix 7 code Foreign country Bescription 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 Foreign country Foreign country Foreign country
	H Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken? Vas there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?
	Restructuring event 3 Entity or branch C D E C D E Description
	Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

18 Do you have any branch operations (including Australi	an branch operations if you are a non-resident)?							
A No Yes Provide the following information	A No Yes Provide the following information							
Amounts claimed or returned for your internally recorded dealin	gs with your branch operations							
Interest bearing loans								
18a Amounts borrowed	18b Amounts loaned							
	J \$Q							
Interest free loans for TR 2005/11								
Average K \$	К \$							
18c Internal trading stock purchase costs stock transfers I \$	Trading stock sales proceeds							
18d Amounts claimed or returned for other internally recorded dealings Total amounts claimed	I\$·×							
	J \$							
Description of amounts claimed/returned								

If you are lodging a paper return provide additional information as an attachment to the Schedule.

Section B: Financial arrangements	7334
 19 Did you hold any financing arrangements during the income year where both of the following apply: a the arrangement was entered into with international related parties b 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. 	51022
A No Yes Provide the following information	
Amounts received Amounts provided Amounts provided B \$	
Average quarterly balance D \$	×
19a Did you have a financial arrangement for the purposes of Division 230 that did not give rise to a debt inte purposes of Division 974?	rest for the

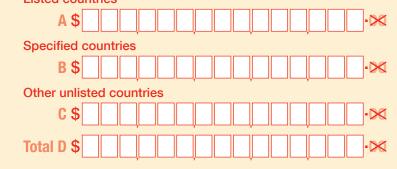
A	N	lo [Ye	s)	⊃rov	vide	e the	e fol	low	ing	info	rm	ation
		Tota	l TC)FA v	value	e of t	thos	e fin	anci	al ar	rang	geme	ents				
B	\$																•
		Tota	ıl val	lue c	, of TC)FA	gain	, s for	tho	se fi	, nano	cial a	irran	, gem	nents	3	
C	\$																•
		Tota	ıl val	lue c	, of TC	FA I	OSS	, es fo	r the	ose [.]	, finar	ncial	arra	, ngei	ment	s	
D	\$																· M

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 D Reliance on financial foreign exchange account(s) election P reports method F
Foreign exchange retranslation C Hedging financial arrangements method – general election C
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 yea
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 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)
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 J
Page 10 OFFICIAL: 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



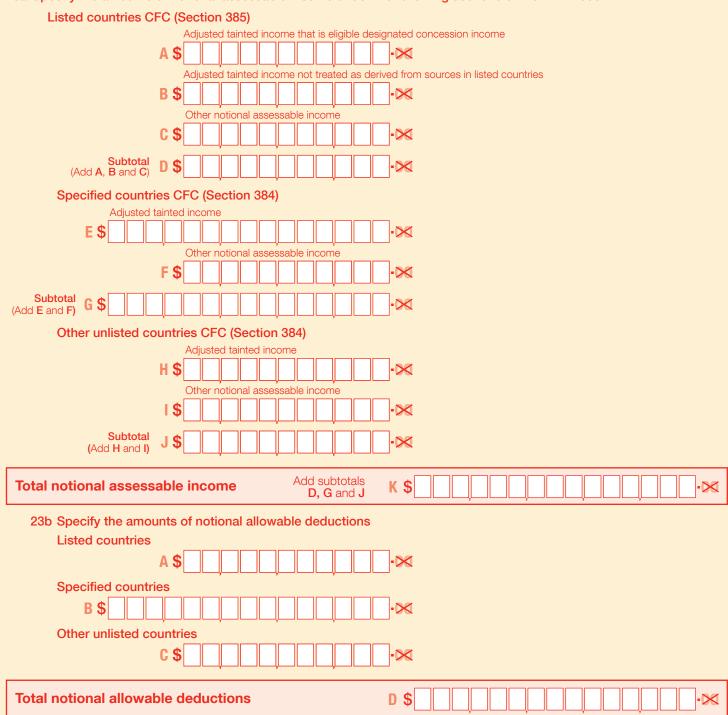
22b Specify the gross revenue included in the gross turnover of your CFCs that have not satisfied the active income test.

Listed countries		
l l	A \$	⊡ •∞
Specified countries		
B \$		⋈ •
Other unlisted coun	itries	
(\$	⊡ .×
Total D \$		⊡ .×



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.



24 Do you have foreign branch operations or any direct or indirect interests in foreign companies or foreign trusts?

	or foreign true	sts?																									
	A No Go t	o questi	on 27																								
	Yes) Spec	cify the a er the fol	amount llowing	of fo	oreign ions d	i inco of the	ome yo e ITAA	ou de 193	əriv 6 o	ed th r ITA	nat is A 19	nor 97.	n-a	sses	sak	ole											
		24a Se	ction 2 ome o																								
	Listed countries									•2																	
	Specified countries	C \$]		ļ			· X																	
	Other unlisted countries	D \$			ļ		ļ			· X																	
		24b No	n deduction 2								erivin	g															_
		E \$								•20																	
		24c Se	otion (241								2	4e										equit % pa		inci	ion	
			t of att											inte											Jipa		
	Listed countries	B \$			ļ					• X			3\$						ļ			ļ			· X		
	Specified countries	C \$					ļ			· X		(C \$]			ļ			-20		
	Other unlisted countries	D \$			ļ		ļ			•2		I) \$						ļ			ļ			×		
25	Did you have (s25-90 or 230			duct	ions	in e	earni	ng n	on	i-as	ses	sab	le	non	-e	xei	np	t fo	ore	ign	i in	cor	ne				
	A No	Yes) Sp 230	ecify)-15(the to 3) ITA	otal a	imoun 997.	it of o	deb	t deo	ducti	ons	cla	aime	d ui	nde	er s2	25-9	90 (or							
	Debt deduction foreign income								mp	t	B \$ [,			ļ				ļ			->>				
26	Did you have	any ca	pital g	gains	s tax	(CC	GT) e	vent	ts i	n re	latio	on 1	to	you	r ir	Ite	res	t iı	٦a	fo	reig	gn d	com	ра	ny?		
	A No	Yes) Spo and	ecify t the	the to amou	otal a unts	moun of any	t of tl redu	he ucti	capit ons i	al ga made	ins/ e pu	los Irsu	ses i iant	mao to s	de i sub	n re divi	spe sioi	ect n 76	of ir 58-(nter G o	ests f the	e in fo HTA	orei A 1	gn co 997.	ompar	iies
	Capital gain am	ounts	В	\$						ļ			•>>	1													
	Capital gain rec	luctions	C C	\$									-X	1													
	Capital loss am	ounts	D	\$						ļ			•>>	1													
	Capital loss red	luctions	E	\$						ļ			-X	1													
27	During the las transfer prope in existence of	erty, m	oney	or se	ervic	es t	o a n																				_
	A No	Yes			-		ing inf	forma	atio	n for	the	thre	e tr	ranst	ers	wi	th tl	ne ł	nigh	nest	: do	llar	value).			
		Trar	isfer am	ount		7,,							App	pendi	x 8	exe	mpti	on o	code	Э							
	Transfer 1	B \$								8		C															

Transfer 2 Transfer 3 B \$

B\$

×

X

C _____ 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 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 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$
	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 B
	Total amount of your share of FHLP/FHCs net income/profit C \$
	ction D: Thin capitalisation
30a	Did the thin capitalisation rules affect you?
30b	A No Go to question 30b Yes Go to question 31 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 guestion 40
	B 90% asset threshold test No Yes Go to question 40
	C Exemption of certain special purpose entities No 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
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?
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 Outward investing ADI – continued
	(Adjusted) average equity capital Average value of risk weighted assets attributable to overseas permanent establishment(s)
	Safe harbour capital amount
	C \$
	Equity capital shortfall amount D S Tier 1 prudential capital deductions
	Average value of risk weighted assets Average of risk weighted assets attributable
	Equity capital attributable to overseas J \$
	F \$
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 All non-ADI entities – continued
	Average value of associate entity excess amount
	Asset revaluation amount for thin capitalisation purposes Average value of excluded equity interests
	C \$ J \$
	Safe harbour debt amount
	D D Average zero capital amount Excess debt amount
	E \$
	Average value of non-debt liabilities
	F \$ • Moreage value of associate entity debt
	Average value of associate entity debt Average value of controlled foreign entity equity
	Average value of associate entity equity Average value of controlled foreign entity debt

·**X**

N \$

H \$

·X

	•	
38	38 Did you rely on arm's length tests?	
	A No Yes Provide your arm's length debt (non-ADI) c	
	B \$	
39	39 Did you rely on worldwide gearing debt/capital tests?	
	A No Yes Provide the following information where ap	plicable
	ADI	Non-ADI
	Worldwide group capital ratio	Worldwide debt
	B • D \$	
	C \$ E \$	Worldwide gearing debt amount
	F \$	
		Statement worldwide assets
	G \$	
	цф	Average Australian assets
	Н\$	
Se	Section E: Financial Services Entities	
	10 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	0a Notional amount of interest under Part IIIB	
	Average quarterly notional amount taken to be borrowed under se	ection 160ZZZ
	Specify the main currency of the notional amount taken to be bor	rowed under section 160ZZZ
	C	
	Notional amount of interest taken to be paid under section 160ZZ (excluding amounts attributable to OB activities of offshore bankir	
	D S S S S S S S S S S S S S S S S S S S	
	Notional amount of interest taken to be paid under section 160ZZ	ZA attributable to OB activities of OBUs
	E \$	
	Amount of section 160ZZZJ withholding tax paid on notional inter	est amount
	F \$	
40b	10b Notional derivative and foreign exchange transactions under Part	IIIB
	Notional amount taken to be paid or received under section 160Z	ZZE
	G \$ (amount	taken to be paid)
	H \$ (amount	taken to be received)
	Notional amount taken to be paid or received under section 160Z	ZZF
		taken to be paid)
		taken to be received)

40c	Are you a foreign bank or other qualifying financial entity	v that has elected out of Part IIIB of the ITAA 1936?
	K No Yes Provide the following information	n at L to P
	Average quarterly notional amount taken to be borrowed	d under section 160ZZZ
		1
	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 secti (excluding amounts attributable to OB activities of offsh	on 160ZZZA ore banking units (OBUs)
	N \$	
	Notional amount of interest taken to be paid under secti	on 160ZZZA attributable to OB activities of OBUs
	0 \$	
	Amount of section 160ZZZJ withholding tax paid on not	ional interest amount
	P \$	
40d	Did you have amounts denied under section 160ZZZL of	f the ITAA 1936?
	Q No Yes Provide the following information	n
	Amount denied under section 160ZZZL of the ITAA 1936	
	R \$•₩	
41	Were you an offshore banking unit (OBU) or the h	ead company of a consolidated group
	that included an OBU?	
	A No Yes Provide the following information	1
	41a Borrowing Assessable OB income	41b Lending Assessable OB income
	Net OB income/loss	
	C \$ Assessable OB income from related parties	C S Assessable OB income from related parties
	41c Guarantee-type	41d Trading
	C \$	Net OB income/loss C \$
	D \$	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	41f Investment Assessable OB income
B \$∞	B\$
	Net OB income/loss
Assessable OB income from related parties	Assessable OB income from related parties
41g Advisory Assessable OB income	41h Hedging Assessable OB income
B \$	B \$
Assessable OB income from related parties	Assessable OB income from related parties D \$
410 Leasing	
Assessable OB income B \$	
C \$	
Assessable OB income from related parties	
41i Other – as declared by regulation	41j General OB deduction and apportionable OB deductions
Assessable OB income	C \$
Net OB income/loss C \$	
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 \$	E \$
C \$	
Assessable OB income from related parties D \$ •••	

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
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
44	Did you pay amounts of interest exempt from withholding tax during the income year?
	A No Provide the following information
	Interest paid to financial institution exempt from withholding under a DTA DTA country
	B \$
	Section 128F exempt interest paid
	Section 128FA exempt interest paid
	E\$

Se	ection G: Hybrid Misma	itches		
45	Did the hybrid mismatch rules a	pply to you?		
	A No Go to question 49	Yes Provide the foll	owing information	
46	Have you made or received a pa deduction / non-inclusion or a d			ar which gave rise to a
	A No Go to question 47	Yes Provide the foll	owing information	
46 a	Total amount of payments which deduction mismatches	h gave rise to dedu	ction/non-inclusion n	nismatches and deduction/
	B \$	⊡ •≫		
46b	List top three material arrangen	nents which dave ris	se to the mismatch	
	Type of hybrid mismatch arrangement	Foreign country		ts made during income year
	A	B	C \$.×
	A	B	C \$	×.
	A	В	C \$.×
	Total amount of deductions denied or am	iount of income inclusion	Reason for difference	Were you the recipient of the payment?
	D \$	⊡ •≫	E	F No Yes
	D \$	_ ·∞	E	F No Yes
47	Have you made an importing pay	yment under a struc	ctured arrangement?	
	A No Go to question 47a	Yes Provide the fol	lowing information	
	Total amount of the importing payments	you made under the structur	ed arrangements	
	B \$			
	C S		rangements	
	Total amount of deductions disallowed fo	r structured arrangements		
	D \$			
47a	Do you have any other offshore	hybrid mismatches	within your Division	832 control groups?
	A No Yes Provide the	e following information		
	Total amount of the offshore hybrid mism	atch under non-structured a	rrangements	
	B \$			
	Total amount of deductions disallowed fo		nts	
	C \$			

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	A B										B \$											ļ				ļ			-(Ж		C								
	AB										B \$																		-(Ж		C								
Amount of importing payments (including amounts that would be an importing payment if section																																								
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international related party which was not taxed or taxed at 10% or less? A No Yes Provide the following information																														aı	ar	lai	ige		ent	to	an	l		
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40 Did you any comparisonal valated position vest	
	ructure or replace an arrangement in the current any of the hybrid mismatch rules if the arrangement
A No Yes Provide the following information	n
49a Provide the following information for the top three mos	t material restructuring event(s)
Restructuring event 1	
Description	
As a result of the restructure, has your taxable income remaine arrangement before the application of the hybrid mismatch rule	d the same or decreased if compared to the replaced hybrid
B No Yes	
Restructuring event 2 Description	
A	
As a result of the restructure, has your taxable income remaine arrangement before the application of the hybrid mismatch rule	d the same or decreased if compared to the replaced hybrid as?
B No Yes	
Restructuring event 3	
Description	
A	
As a result of the restructure, has your taxable income remaine	d the same or decreased if compared to the replaced hybrid
arrangement before the application of the hybrid mismatch rule	es?
B No Yes	
50 If you answered yes at question 24, did you rece	ive 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 u	Inder section 768-7
B\$	
51 If you answered yes at question 24, did you deriv	e branch hybrid mismatch income?
A No Yes Provide the following information	n
51a Amounts that are not non-assessable non-exemp	ot under subsection 23AH(4A)
B \$∞	

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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

		Da	ay	Mon	th	Year	
	Dat	e			_ /		
Contact name							
Daytime contact number (include area code)							



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