Proof 1, 23/09/14

Australian Government
Australian Taxation Office

International dealings schedule

2015

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 2015*, available from our website at **ato.gov.au**

^XXX

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1   This schedule forms part of the tax return of:

Name of entity

Tax file number

Australian business number (ABN)

733450614

Section A: **International related party dealings**

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

A No ☐) Go to question 17   Yes **^JLJ**

3   Did you have dealings with international related parties, apart from the dealings with related parties located in specified countries?

A No **^JLK**   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 ^JLL	**C** ^JLM	**D** $ ^JLN , , ·⋈		**E** $ ^JLO , , ·⋈	
	C	**D** $, , ·⋈		**E** $, , ·⋈	
	C	**D** $, , ·⋈		**E** $, , ·⋈	
All other amounts		**F** $ ^JLP , , ·⋈		**G** $ ^JLQ , , ·⋈	
H ^JLR	**I** ^JLS	**J** $ ^JLT , , ·⋈		**K** $ ^JLU , , ·⋈	
	I	**J** $, , ·⋈		**K** $, , ·⋈	
	I	**J** $, , ·⋈		**K** $, , ·⋈	
All other amounts		**L** $ ^JLV , , ·⋈		**M** $ ^JLW , , ·⋈	
N ^JLX	**O** ^JLY	**P** $ ^JLZ , , ·⋈		**Q** $ ^JMA , , ·⋈	
	O	**P** $, , ·⋈		**Q** $, , ·⋈	
	O	**P** $, , ·⋈		**Q** $, , ·⋈	
All other amounts		**R** $ ^JMB , , ·⋈		**S** $ ^JMC , , ·⋈	

4 **Did you have dealings with international related parties located in specified countries?**

A No ^JMD 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 ^JME	C ^JMF	D $ ^JMG	☐☐☐,☐☐☐,☐☐☐·✕	E $ ^JMH	☐☐☐,☐☐☐,☐☐☐·✕
	C ☐☐	D $ ☐☐,☐☐☐,☐☐☐·✕		E $ ☐☐,☐☐☐,☐☐☐·✕	
	C ☐☐	D $ ☐☐,☐☐☐,☐☐☐·✕		E $ ☐☐,☐☐☐,☐☐☐·✕	
All other amounts		F $ ^JMI ☐☐☐,☐☐☐,☐☐☐·✕		G $ ^JMJ ☐☐☐,☐☐☐,☐☐☐·✕	

H ^JMK	I ^JML	J $ ^JMM	☐☐☐,☐☐☐,☐☐☐·✕	K $ ^JMN	☐☐☐,☐☐☐,☐☐☐·✕
	I ☐☐	J $ ☐☐,☐☐☐,☐☐☐·✕		K $ ☐☐,☐☐☐,☐☐☐·✕	
	I ☐☐	J $ ☐☐,☐☐☐,☐☐☐·✕		K $ ☐☐,☐☐☐,☐☐☐·✕	
All other amounts		L $ ^JMO ☐☐☐,☐☐☐,☐☐☐·✕		M $ ^JMP ☐☐☐,☐☐☐,☐☐☐·✕	

N ^JMQ	O ^JMR	P $ ^JMS	☐☐☐,☐☐☐,☐☐☐·✕	Q $ ^JMT	☐☐☐,☐☐☐,☐☐☐·✕
	O ☐☐	P $ ☐☐,☐☐☐,☐☐☐·✕		Q $ ☐☐,☐☐☐,☐☐☐·✕	
	O ☐☐	P $ ☐☐,☐☐☐,☐☐☐·✕		Q $ ☐☐,☐☐☐,☐☐☐·✕	
All other amounts		R $ ^JMU ☐☐☐,☐☐☐,☐☐☐·✕		S $ ^JMV ☐☐☐,☐☐☐,☐☐☐·✕	

5 **Did you have any international related party dealings involving tangible property of a revenue nature, including trading stock and raw materials?**

A No ^JMW Yes ☐) Provide the following information

Tangible property of a revenue nature including trading stock and raw materials

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

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

A No ^JNB Yes ☐) Provide the following information

6a Royalties

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

6b Licence fees

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

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

A No ^JNK Yes ☐) Provide the following information

Rent/leasing

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

Sensitive (when completed)

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

A   No ^JNP   Yes ☐ ⟩ Provide the following information

8a   Treasury related services

Expenditure

C $ ^JNQ ☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ^JNR ☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology

E ^JNS

Percentage of dealings with documentation code

F ^JNT

8b   Management and administration services

Expenditure

C $ ^JNU ☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ^JNV ☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology

E ^JNW

Percentage of dealings with documentation code

F ^JNX

8c   Insurance

Expenditure

C $ ^JNY ☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ^JNZ ☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology

E ^JOA

Percentage of dealings with documentation code

F ^JOB

8d   Reinsurance

Expenditure

C $ ^JOC ☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ^JOD ☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology

E ^JOE

Percentage of dealings with documentation code

F ^JOF

8e   Research and development

Expenditure

C $ ^JOG ☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ^JOH ☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology

E ^JOI

Percentage of dealings with documentation code

F ^JOJ

8f   Sales and marketing services

Expenditure

C $ ^JOK ☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ^JOL ☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology

E ^JOM

Percentage of dealings with documentation code

F ^JON

8g   Software and information technology services

Expenditure

C $ ^JOO ☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ^JOP ☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology

E ^JOQ

Percentage of dealings with documentation code

F ^JOR

8h   Technical services

Expenditure

C $ ^JOS ☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ^JOT ☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology

E ^JOU

Percentage of dealings with documentation code

F ^JOV

8i   Logistics

Expenditure

C $ ^JOW ☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ^JOX ☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology

E ^JOY

Percentage of dealings with documentation code

F ^JOZ

8j   Asset management

Expenditure

C $ ^JPA ☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ^JPB ☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology

E ^JPC

Percentage of dealings with documentation code

F ^JPD

8k   Other services (specify in label H below)

Expenditure

C $ ^JPE ☐☐,☐☐☐,☐☐☐.✕

Revenue

D $ ^JPF ☐☐,☐☐☐,☐☐☐.✕

Main pricing methodology

E ^JPG

Percentage of dealings with documentation code

F ^JPH

Description

H ^JPI

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Sensitive (when completed)

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

A No `^JPJ`   Yes ▢ ▶ Provide the following information

9a Derivatives

	Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C $	`^JPK` ▢▢,▢▢▢,▢▢▢ ·✖	D $	`^JPL` ▢▢,▢▢▢,▢▢▢ ·✖	E	`^JPM`	F `^JPN`

9b Principal derivative types

	Derivative code		Derivative code		Derivative code
G1	`^JPO`	G2	`^JPO`	G3	`^JPO`

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 `^JPP`   Yes ▢

10 Did you enter into any debt factoring or securitisation arrangements with international related parties?

A No `^JPQ`   Yes ▢ ▶ Provide the following information

10a Debt factoring

	Book value		Consideration		Main pricing methodology	Percentage of dealings with documentation code
C $	`^JPR` ▢▢,▢▢▢,▢▢▢ ·✖	D $	`^JPS` ▢▢,▢▢▢,▢▢▢ ·✖	E	`^JPT`	F `^JPU`

10b Securitisation

	Book value		Consideration		Main pricing methodology	Percentage of dealings with documentation code
C $	`^JPV` ▢▢,▢▢▢,▢▢▢ ·✖	D $	`^JPW` ▢▢,▢▢▢,▢▢▢ ·✖	E	`^JPX`	F `^JPY`

11 Did you have any dealings of a financial nature other than those listed in Questions 9 and 10 with international related parties?

A No `^JPZ`   Yes ▢ ▶ Provide the following information

11a Amounts borrowed

	Interest bearing loans – Average balance		Interest free loans – Average balance
I $	`^JQA` ▢▢,▢▢▢,▢▢▢ ·✖	K $	`^JQB` ▢▢,▢▢▢,▢▢▢ ·✖

11b Amounts loaned

	Interest bearing loans – Average balance		Interest free loans – Average balance
I $	`^JQC` ▢▢,▢▢▢,▢▢▢ ·✖	K $	`^JQD` ▢▢,▢▢▢,▢▢▢ ·✖

11c Interest

	Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C $	`^JQE` ▢▢,▢▢▢,▢▢▢ ·✖	D $	`^JQF` ▢▢,▢▢▢,▢▢▢ ·✖	E	`^JQG`	F `^JQH`

11d Guarantees

	Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C $	`^JQI` ▢▢,▢▢▢,▢▢▢ ·✖	D $	`^JQJ` ▢▢,▢▢▢,▢▢▢ ·✖	E	`^JQK`	F `^JQL`

11e Insurance

	Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C $	`^JQM` ▢▢,▢▢▢,▢▢▢ ·✖	D $	`^JQN` ▢▢,▢▢▢,▢▢▢ ·✖	E	`^JQO`	F `^JQP`

11f Reinsurance

	Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C $	`^JQQ` ▢▢,▢▢▢,▢▢▢ ·✖	D $	`^JQR` ▢▢,▢▢▢,▢▢▢ ·✖	E	`^JQS`	F `^JQT`

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

	Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C $	`^JQU` ▢▢,▢▢▢,▢▢▢ ·✖	D $	`^JQV` ▢▢,▢▢▢,▢▢▢ ·✖	E	`^JQW`	F `^JQX`

Description

H `^JQY`

Sensitive (when completed)

12 **Did you have any other international related party dealings of a revenue nature not reported at questions 5 to 11?**

A No ^JQZ   Yes ☐ ❭ Provide the following information

Other (specify in label H below)

	Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C $ ^JRA ⬚⬚,⬚⬚⬚,⬚⬚⬚ ·✕		D $ ^JRB ⬚⬚,⬚⬚⬚,⬚⬚⬚ ·✕			E ^JRC	F ^JRD

Description

H ^JRE

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 ^JRF   Yes ☐ ❭ Provide the following information

13a Tangible property

Consideration paid	Consideration received	Main capital asset pricing methodology	Percentage of dealings with documentation code
C $ ^JRG ⬚⬚,⬚⬚⬚,⬚⬚⬚ ·✕	D $ ^JRH ⬚⬚,⬚⬚⬚,⬚⬚⬚ ·✕	G ^JRI	F ^JRJ

13b Intangible property

Consideration paid	Consideration received	Main capital asset pricing methodology	Percentage of dealings with documentation code
C $ ^JRK ⬚⬚,⬚⬚⬚,⬚⬚⬚ ·✕	D $ ^JRL ⬚⬚,⬚⬚⬚,⬚⬚⬚ ·✕	G ^JRM	F ^JRN

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 ^JRO   Yes ☐ ❭ Provide the following information (where applicable)

		Capital		*Revenue*	
		Foreign country	Nature of item	Foreign country	Nature of item
14a No payment		B ^JRP	C ^JRQ	D ^JRR	E ^JRS
14b Non-monetary payment		B ^JRT	C ^JRU	D ^JRV	E ^JRW

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15 **Did you provide or receive share-based employee remuneration to or from an international related party?**

A No ^JRX   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 $ ^JRY ⬚⬚,⬚⬚⬚,⬚⬚⬚ ·✕	D $ ^JRZ ⬚⬚,⬚⬚⬚,⬚⬚⬚ ·✕

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 ^JSA   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 ^JSB

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 ^JSC	D ^JSD	E ^JSE	G ^JSF	F ^JSG

Description

H ^JSH

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

I No ^JSI   Yes ▢

Restructuring event 2

Entity or branch	Capital value	Appendix 7 code	Foreign country	Percentage of dealings with documentation code
C ^JSC	D ^JSD	E ^JSE	G ^JSF	F ^JSG

Description

H ^JSH

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

I No ^JSI   Yes ▢

Restructuring event 3

Entity or branch	Capital value	Appendix 7 code	Foreign country	Percentage of dealings with documentation code
C ^JSC	D ^JSD	E ^JSE	G ^JSF	F ^JSG

Description

H ^JSH

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

I No ^JSI   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 ^JSJ   Yes ▢

Sensitive (when completed)

18 Do you have any branch operations (including Australian branch operations if you are a non-resident)?

A No `^JSK`   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 $ `^JSL` ☐☐☐,☐☐☐,☐☐☐·✕	I $ `^JSO` ☐☐☐,☐☐☐,☐☐☐·✕
	Interest	J $ `^JSM` ☐☐☐,☐☐☐·✕	J $ `^JSP` ☐☐☐,☐☐☐·✕
Interest free loans for TR 2005/11	Average balance	K $ `^JSN` ☐☐☐,☐☐☐,☐☐☐·✕	K $ `^JSQ` ☐☐☐,☐☐☐,☐☐☐·✕

	Trading stock purchase costs	Trading stock sales proceeds
18c Internal trading stock transfers	I $ `^JSR` ☐☐☐,☐☐☐,☐☐☐·✕	J $ `^JSS` ☐☐☐,☐☐☐,☐☐☐·✕

|	Amounts claimed	Amounts returned
18d Amounts claimed or returned for other internally recorded dealings	I $ `^JST` ☐☐☐,☐☐☐,☐☐☐·✕	J $ `^JSU` ☐☐☐,☐☐☐,☐☐☐·✕

Description of amounts claimed/returned

L `^JSV`

> ❗ 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.

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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:
- **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 `^JTD`   Yes ☐ ⟩ Provide the following information

	Amounts received	Amounts provided
Average quarterly balance of debt interests	B $ `^JTE` ☐☐☐,☐☐☐,☐☐☐·✕	C $ `^JTF` ☐☐☐,☐☐☐,☐☐☐·✕
Average quarterly balance of equity interests	D $ `^JTG` ☐☐☐,☐☐☐,☐☐☐·✕	E $ `^JTH` ☐☐☐,☐☐☐,☐☐☐·✕

20 Are you subject to the Taxation of Financial Arrangements rules contained in Division 230 of the ITAA 1997?

A No `^JSW`   Yes ☐ ⟩ Specify which tax timing method elections you have made.

Fair value method B ☐ `^JSX`

Foreign exchange retranslation method – general election C ☐ `^JSY`

Foreign exchange retranslation method – qualifying foreign exchange account(s) election D ☐ `^JSZ`

Reliance on financial reports method F ☐ `^JTB`

Hedging financial arrangements method E ☐ `^JTA`

No elections made G ☐ `^JTC`

Section C: **Interests in foreign entities**

21 Did you have any interests in controlled foreign companies (CFCs) or controlled foreign trusts (CFTs)?

A No ☐ ⟩ Go to question 24   `^JTI`

Yes ☐ ⟩ Specify the number of CFCs and CFTs which you had an interest in at the end of your income year.

	Listed countries	Specified countries	Other unlisted countries
Number of CFCs and CFTs	**B** `^JTJ`	**C** `^JTK`	**D** `^JTL`

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** $ `^JTM` ⬚,⬚⬚⬚,⬚⬚⬚·✕

Specified countries **B** $ `^JTN` ⬚,⬚⬚⬚,⬚⬚⬚·✕

Other unlisted countries **C** $ `^JTO` ⬚,⬚⬚⬚,⬚⬚⬚·✕

Total **D** $ `^JTP` ⬚,⬚⬚⬚,⬚⬚⬚·✕

Section 457 – CFCs change of residence

E $ `^JTQ` ⬚,⬚⬚⬚,⬚⬚⬚·✕

Section 459A – CFCs / CFTs and interposed Australian entities

F $ `^JTR` ⬚,⬚⬚⬚,⬚⬚⬚·✕

23 Did you have a CFC that was a resident of an unlisted country that provided a benefit (as defined in section 47A of the ITAA 1936), either directly or indirectly, to you or any of your related entities at any time during the income year?

A No `^JTS`   **Yes** ☐

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   `^JTT`

Yes ☐ ⟩ Specify the amount of foreign income you derived that is non-assessable under the following sections of the ITAA 1936.

24a Section 23AH – foreign branch income of Australian companies

Listed countries **B** $ `^JTU` ⬚,⬚⬚⬚,⬚⬚⬚·✕

Specified countries **C** $ `^JTV` ⬚,⬚⬚⬚,⬚⬚⬚·✕

Other unlisted countries **D** $ `^JTW` ⬚,⬚⬚⬚,⬚⬚⬚·✕

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

E $ `^JTX` ⬚,⬚⬚⬚,⬚⬚⬚·✕

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

Listed countries **B** $ `^JTY` ⬚,⬚⬚⬚,⬚⬚⬚·✕

Specified countries **C** $ `^JTZ` ⬚,⬚⬚⬚,⬚⬚⬚·✕

Other unlisted countries **D** $ `^JUA` ⬚,⬚⬚⬚,⬚⬚⬚·✕

24d Section 23AJ – non-portfolio dividends from foreign companies

B $ `^JUB` ⬚,⬚⬚⬚,⬚⬚⬚·✕

C $ `^JUC` ⬚,⬚⬚⬚,⬚⬚⬚·✕

D $ `^JUD` ⬚,⬚⬚⬚,⬚⬚⬚·✕

Total foreign non-assessable income (ELS Validation purpose only) `^JUE`

Sensitive (when completed)

25 Did you have any debt deductions in earning non-assessable non-exempt foreign income (s25-90 or 230-15(3))?

A No `^JUF` 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 $ `^JUG` ☐☐,☐☐☐,☐☐☐·✕

26 Did you have any capital gains tax (CGT) events in relation to your interest in a foreign company?

A No `^JUH` 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 $ `^JUI` ☐☐☐,☐☐☐,☐☐☐·✕

Capital gain reductions   C $ `^JUJ` ☐☐☐,☐☐☐,☐☐☐·✕

Capital loss amounts   D $ `^JUK` ☐☐☐,☐☐☐,☐☐☐·✕

Capital loss reductions   E $ `^JUL` ☐☐☐,☐☐☐,☐☐☐·✕

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 `^JUM` Yes ☐ ❱ Provide the following information for the three transfers with the highest dollar value.

Transfer amount / Appendix 8 exemption code

Transfer 1   B $ `^JUN` ☐☐,☐☐☐,☐☐☐·✕   C `^JUO`

Transfer 2   B $ `^JUN` ☐☐,☐☐☐,☐☐☐·✕   C `^JUO`

Transfer 3   B $ `^JUN` ☐☐,☐☐☐,☐☐☐·✕   C `^JUO`

28 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 `^JUP` Yes ☐

29 Were you a partner in a foreign hybrid limited partnership (FHLP) or shareholder in a foreign hybrid company (FHC)?

A No `^JUQ` Yes ☐ ❱ Provide the following information

Number of FHLPs or FHCs you had an interest in   B `^JUR`

Total amount of your share of net income/profit   C $ `^JUS` ☐☐,☐☐☐,☐☐☐·✕

Section D: **Thin capitalisation**

30 Did the thin capitalisation rules apply to you?

A No ☐ ❱ Go to question 40   Yes `^JUT`

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 `^JUU` Yes ☐ ❱ Provide the ABN of the entity making that election, then go to question 40.

Australian business number (ABN) B `^JUV` ☐☐☐ ☐☐☐ ☐☐☐ ❱ Go to question 40

32 What was your entity type at the end of the income year?

A Code `^JUW`

33 Did you change your entity status from 'general' to 'financial' during the income year?

A No `^JUX` Yes ☐

34 What method did you use to calculate your average values?

A   Code `^JUY`

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35 General information – *to be completed by all thin capitalisation entities*

Debt deductions   A $ `^JUZ` ☐☐☐,☐☐☐,☐☐☐ · ✕

Debt deductions on debt from related non-residents   B $ `^JVA` ☐☐☐,☐☐☐,☐☐☐ · ✕

Amount of debt deduction disallowed   C $ `^JVB` ☐☐☐,☐☐☐,☐☐☐ · ✕

Adjusted average debt   D $ `^JVC` ☐☐☐,☐☐☐,☐☐☐ · ✕

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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 `^JVD`   Yes ☐) Provide the following information where applicable

All ADI entities

(Adjusted) average equity capital
B $ `^JVE` ☐☐☐,☐☐☐,☐☐☐ · ✕

Safe harbour capital amount
C $ `^JVF` ☐☐☐,☐☐☐,☐☐☐ · ✕

Equity capital shortfall amount
D $ `^JVG` ☐☐☐,☐☐☐,☐☐☐ · ✕

Outward investing ADI

Average value of risk weighted assets
E $ `^JVH` ☐☐☐,☐☐☐,☐☐☐ · ✕

Equity capital attributable to overseas permanent establishment(s)
F $ `^JVI` ☐☐☐,☐☐☐,☐☐☐ · ✕

Outward investing ADI – *continued*

Average value of risk weighted assets attributable to overseas permanent establishment(s)
G $ `^JVJ` ☐☐☐,☐☐☐,☐☐☐ · ✕

Average value of controlled foreign entity equity
H $ `^JVK` ☐☐☐,☐☐☐,☐☐☐ · ✕

Tier 1 prudential capital deductions
I $ `^JVL` ☐☐☐,☐☐☐,☐☐☐ · ✕

Inward investing ADI

Average of risk weighted assets attributable to Australian permanent establishment(s)
J $ `^JVM` ☐☐☐,☐☐☐,☐☐☐ · ✕

Average value of dotation capital
K $ `^JVN` ☐☐☐,☐☐☐,☐☐☐ · ✕

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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 or 6 at Question 32, label A.

A   No `^JVO`   Yes ☐) Provide the following information where applicable

All non-ADI entities

Average value of assets
B $ `^JVP` ☐☐☐,☐☐☐,☐☐☐ · ✕

Asset revaluation amount for thin capitalisation purposes
C $ `^JVQ` ☐☐☐,☐☐☐,☐☐☐ · ✕

Safe harbour debt amount
D $ `^JVR` ☐☐☐,☐☐☐,☐☐☐ · ✕

Excess debt amount
E $ `^JVS` ☐☐☐,☐☐☐,☐☐☐ · ✕

Average value of non-debt liabilities
F $ `^JVT` ☐☐☐,☐☐☐,☐☐☐ · ✕

Average value of associate entity debt
G $ `^JVU` ☐☐☐,☐☐☐,☐☐☐ · ✕

Average value of associate entity equity
H $ `^JVV` ☐☐☐,☐☐☐,☐☐☐ · ✕

All non-ADI entities – *continued*

Average value of associate entity excess amount
I $ `^JVW` ☐☐☐,☐☐☐,☐☐☐ · ✕

Average value of excluded equity interests
J $ `^JVX` ☐☐☐,☐☐☐,☐☐☐ · ✕

Financial entity

Average zero capital amount
K $ `^JVY` ☐☐☐,☐☐☐,☐☐☐ · ✕

Average on-lent amount
L $ `^JVZ` ☐☐☐,☐☐☐,☐☐☐ · ✕

Outward investing entity

Average value of controlled foreign entity equity
M $ `^JWA` ☐☐☐,☐☐☐,☐☐☐ · ✕

Average value of controlled foreign entity debt
N $ `^JWB` ☐☐☐,☐☐☐,☐☐☐ · ✕

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38 Did you rely on arm's length tests?

A   No `^JWC`   Yes ☐) Provide your arm's length debt (non-ADI) or capital (ADI) amount

B $ `^JWD` ☐☐☐,☐☐☐,☐☐☐ · ✕

Sensitive (when completed)

39 Did you rely on worldwide gearing debt/capital tests?

A No ^JWE   Yes [ ]) Provide the following information where applicable

ADI

Worldwide group capital ratio

B [ ] . ^JWF [ ][ ][ ]

Worldwide capital amount

C $ ^JWG [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

Non-ADI

Worldwide debt

D $ ^JWH [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

Worldwide equity

E $ ^JWI [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

Worldwide gearing debt amount

F $ ^JWJ [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

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 ^JWK   Yes [ ]) Provide the following information

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

B $ ^JWL [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

Notional amount of interest taken to be paid under section 160ZZZA
(excluding amounts attributable to OB activities of offshore banking units (OBUs))

C $ ^JWM [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

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

D $ ^JWN [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

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

E $ ^JWO [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

41 Were you an offshore banking unit (OBU) or the head company of a consolidated group that included an OBU?

A No ^JWP   Yes [ ]) Provide the following information

41a Borrowing

Assessable OB income

B $ ^JWQ [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

Net OB income/loss

C $ ^JWR [ ][ ][ ],[ ][ ][ ] .✖ / [ ]

Assessable OB income from related parties

D $ ^JWS [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

41b Lending

Assessable OB income

B $ ^JWT [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

Net OB income/loss

C $ ^JWU [ ][ ][ ],[ ][ ][ ] .✖ / [ ]

Assessable OB income from related parties

D $ ^JWV [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

41c Guarantee-type

Assessable OB income

B $ ^JWW [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

Net OB income/loss

C $ ^JWX [ ][ ][ ],[ ][ ][ ] .✖ / [ ]

Assessable OB income from related parties

D $ ^JWY [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

41d Trading

Assessable OB income

B $ ^JWZ [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

Net OB income/loss

C $ ^JXA [ ][ ][ ],[ ][ ][ ] .✖ / [ ]

Assessable OB income from related parties

D $ ^JXB [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

41e Eligible contract

Assessable OB income

B $ ^JXC [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

Net OB income/loss

C $ ^JXD [ ][ ][ ],[ ][ ][ ] .✖ / [ ]

Assessable OB income from related parties

D $ ^JXE [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

41f Investment

Assessable OB income

B $ ^JXF [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

Net OB income/loss

C $ ^JXG [ ][ ][ ],[ ][ ][ ] .✖ / [ ]

Assessable OB income from related parties

D $ ^JXH [ ][ ][ ],[ ][ ][ ],[ ][ ][ ] .✖

41 **Were you an offshore banking unit (OBU) or the head company of a consolidated group that included an OBU?** – *continued*

41g Advisory

Assessable OB income

B $ ^JXI ☐☐☐,☐☐☐,☐☐☐·✖

Net OB income/loss

C $ ^JXJ ☐☐☐,☐☐☐,☐☐☐·✖ / ☐

Assessable OB income from related parties

D $ ^JXK ☐☐☐,☐☐☐,☐☐☐·✖

41h Hedging

Assessable OB income

B $ ^JXL ☐☐☐,☐☐☐,☐☐☐·✖

Net OB income/loss

C $ ^JXM ☐☐☐,☐☐☐,☐☐☐·✖ / ☐

Assessable OB income from related parties

D $ ^JXN ☐☐☐,☐☐☐,☐☐☐·✖

41i Other – as declared by regulation

Assessable OB income

B $ ^JXO ☐☐☐,☐☐☐,☐☐☐·✖

Net OB income/loss

C $ ^JXP ☐☐☐,☐☐☐,☐☐☐·✖ / ☐

Assessable OB income from related parties

D $ ^JXQ ☐☐☐,☐☐☐,☐☐☐·✖

41j General OB deduction and apportionable OB deductions

C $ ^JXR ☐☐☐,☐☐☐,☐☐☐·✖

41m Total assessable OB Income / less Total OB deductions

Assessable OB income

B $ ^JXY ☐☐☐,☐☐☐,☐☐☐·✖

Net OB income/loss

C $ ^JXZ ☐☐☐,☐☐☐,☐☐☐·✖ / ☐

Assessable OB income from related parties

D $ ^JYA ☐☐☐,☐☐☐,☐☐☐·✖

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

E $ ^JYB ☐☐☐,☐☐☐,☐☐☐·✖

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 ^JZI   Yes ⬚ ❯ Provide the following information

Balance of conduit foreign income

B $ ^JZJ ⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖ / ⬚

Conduit foreign income distributed during income year

C $ ^JZK ⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖

43 Do you have an unfranked non portfolio dividend account (section 46FB ITAA 1936)?

A No ^JZL   Yes ⬚ ❯ Provide the following information

Balance of unfranked non-portfolio dividend account at year end
Code

B $ ^JZM ⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖ / ^JZN

44 Did you pay amounts of interest exempt from withholding tax during the income year?

A No ^JZO   Yes ⬚ ❯ Provide the following information

Interest paid to financial institution exempt from withholding under a DTA
DTA country

B $ ^JZP ⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖   **C** ^JZQ

Section 128F exempt interest paid

D $ ^JZR ⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖

Section 128FA exempt interest paid

E $ ^JZS ⬚⬚⬚,⬚⬚⬚,⬚⬚⬚ · ✖

Section G: **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)