

When completing this form

International dealings schedule 2020

How to complete this form

P	rint clearly in BLOCK LETTERS using a black pen only. For explanations and instructions on how to complete this schedule, refer to the <i>International dealings</i> schedule, instructions 2020, available from our website at ato	edule –
■ P	Place X in ALL applicable boxes.	.gov.au
_		
1 Nar	This schedule forms part of the tax return of: me of entity	
Tax	file number	
Aus	stralian business number (ABN)	
Se	ection A: International related party dealings	73
	Does Country-by-Country reporting apply to you?	3345062
	A No Go to question 2a Yes Go to question 1b)620
	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?	
	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.	
<u></u>	Is the total of your international related party dealings over \$2 million?	
	A No Go to question 17 Yes Go to question 2b	
2 b	Are you a small business entity, not a significant global entity and your international related p dealings do not exceed 50% of your current year aggregated turnover?	arty
	A No Go to question 3 Yes Go to question 18	

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3		u have dea d in specif		ount	ries?										aling	ıs wi	th r	elat	ed _l	parti	es	
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	oreign ountry	Activity code			nditure							Ĭ		Revenue								
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		C	D \$									·×	E \$						7		- D	×
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5	Did you have any international related party dealings involving tangible property of a revenue nature, including trading stock and raw materials?
	A No Yes Provide the following information
	Tangible property of a revenue nature including trading stock and raw materials Expenditure Revenue
C \$	
6	Did you have any international related party dealings involving royalties or licence fees?
	A No Yes Provide the following information Percentage
6a C \$	Royalties Deductions Income Income Description Nain pricing methodology The pricing method
6b	Licence fees Percentage of dealings with
C\$	Deductions Income Main pricing methodology code Deductions Deductions Deductions Deductions F
7	Did you have any international related party dealings involving rent or leasing?
	A No Yes Provide the following information
C \$	Rent/leasing Expenditure Revenue F
8	Did you have any service arrangements with international related parties?
	A No Yes Provide the following information
8a	Treasury related services Expenditure 8b Management and administration services Expenditure Expenditure
C \$	
D \$	Main pricing Percentage of dealings with documentation code Main pricing methodology Percentage of dealings with documentation code Main pricing methodology Percentage of dealings with documentation code
8c	Insurance 8d Reinsurance 3
C \$	\sim
D \$	Main pricing methodology Percentage of dealings with documentation code D \$
E	

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8e	Research and development Expenditure	8f	Sales and marketing services Expenditure	
C \$	·,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	C \$;	
D \$	Revenue Main pricing Percentage of dealings with	D \$	Revenue Main pricing Percentage of dealings with	
Е	methodology documentation code F	E	methodology documentation code	
8g	Software and information technology services Expenditure	8h	Technical services Expenditure	
C \$		C \$		
D \$	Revenue Main pricing Mein pricing Percentage of dealings with documentation code	D \$	Main pricing Percentage of dealings with documentation code	
E	F F	E	F	
8i	Logistics Expenditure	8j	Asset management Expenditure	
C \$	Revenue	C \$	Revenue	
D\$	Main pricing Percentage of dealings with documentation code	D\$	Main pricing Percentage of dealings with methodology documentation code	
 8k	Other services (specify in label H below)			
C \$	Expenditure -X			
D \$	Revenue Main pricing methodology Percentage of dealings with document.	ation	code	
E	F Description			
Н				
9	Did you have any derivative transactions with in		ational related parties?	
0	A No Yes Provide the following information	on	Percenta of dealing	
	Derivatives Expenditure Revenue	ı	Main pricing documer methodology code	
C \$,,,,			
	Principal derivative types Derivative code Derivative code G3	tive co	ode	
9c	Did you engage in the trading of derivatives globally th	roug	h a trading structure in which	
Н	you shared global profits from these activities with inte	ernat	ional related parties?	

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 Book value Consideration Consideration Consideration Consideration D\$ Percentage of dealings with documentation code Consideration F Percentage of dealings with documentation code F
10b Securitisationof dealings with documentationMain pricingdocumentation
C \$ D \$ D \$ D \$ D \$ F D \$ F D \$ Consideration
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
Interest bearing loans - Average balance Interest free loans - Average balance
11a Amounts borrowed \$, , . K \$, ,
11b Amounts loaned I\$,, K\$,, .×
Percentage of dealings with documentation Expenditure Revenue Revenue methodology code
C\$, F
11d Guarantees Expenditure Revenue Revenue D\$ D\$ Percentage of dealings with documentation code F
11e Insurance Expenditure Revenue Revenue Bair pricing methodology C\$ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □
11f Reinsurance Expenditure Revenue F



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Have you returned a foreign exchange gain or deducted a foreign exchange loss in relation to dealings with international related parties?
A No Provide the following information for the three types of related party dealings with the highest total dollar value of foreign exchange gain and foreign exchange loss.
Transaction type Currency Foreign exchange losses deducted Foreign exchange gains returned
$B C D S D, D, D, E S D, D, D \cdot M$
C
C
All other currencies F\$, , , , , , , , , , , , , , , , , , ,
H
I
ι
All other currencies L\$
N
0 P\$
0
All other currencies R\$
11h Other financial dealings (specify in label H below) Percentage of dealings with the control of the control
Expenditure Revenue Main pricing documentatio methodology code
C\$, D\$, E F
H
12 Did you have any other international related party dealings of a revenue nature not reported at questions 5 to 11?
A No Yes Provide the following information Percentage
Other (specify in label H below) of dealings with decumentation methodology specified by the control of dealings with decumentation methodology specified by the control of dealings with decumentation decumentation methodology specified by the control of dealings with decumentation decumentation methodology specified by the control of dealings with decumentation decimal de
C\$ D\$ D\$ F
Description
H

13 Did you dispose of or acquire any tangible/intangible property of a non-revenue (capital) to or from international related parties not reported at questions 5 to 11?	nature
A No Yes Provide the following information 13a Tangible property Consideration paid C\$ D\$ Consideration received Consideration paid Consideration received Consideration received	ng documentation
13b Assignment of intellectual property Consideration paid Consideration received Consideration received Consideration received Consideration received Consideration received G G G G G G G G G G G G G	ng documentation
13c Assignment of shares or other equity interests Consideration paid Consideration received	ng documentation code F
13d Assignment of loans or debts (not liabilities) Consideration paid C \$	ng documentation
13e Other intangible property Consideration paid Consideration received Consideration received Consideration received Consideration received Consideration received G	ng documentation
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-pl performance of R&D type services? A No Yes Provide the following information Costs on which margin calculated Cost-plus margin remuneration	us basis for the
C\$,	ve any of the
 property – tangible or intangible (eg. intellectual property) processes rights or obligations. A No Yes Provide the following information (where applicable) Capital Revenue Foreign country Nature of item 14a No payment 	5
14b Non-monetary payment B C D E	0920

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15	Did you provide or receive share-based employee remuneration to or from an international related party?
	A No Yes Provide the following information for any international related party recharge amounts you provided or received as part of those arrangements.
	Recharge amounts C \$ Deductions Deductions D \$ Income N, N
16	Were you a party to a cost contribution arrangement for developing, producing or obtaining assets or rights with an international related party?
	A No Yes
47	
17	Did a restructuring event(s) occur in the current year involving international related parties or your branch operations?
	A No Go to question 17b Yes
17a	Provide the following information for the three most material restructuring event(s) involving international related parties or your branch operations.
	Restructuring event 1 Entity or branch Capital value Appendix 7 code Foreign country Percentage of dealings with documentation code
	C D E G F
	Description
	H
	Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken? Yes Yes
	Restructuring event 2
	Percentage of dealings with Entity or branch Capital value Appendix 7 code Foreign country documentation code
	Description
	H
	Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?
	I No Yes
	Restructuring event 3 Entity or branch Capital value Appendix 7 code Foreign country documentation code
	Entity or branch Capital value Appendix 7 code Foreign country documentation code C D F F F
	Description
	H
	Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken? Yes Yes
	During the last three income years (including the current income year) did you revalue any assets following
.75	a restructuring event(s) involving international related parties or your branch operations?
	B No Yes

18	Do you have ar	y branch	opera	tions	(ıncıu	aing F	lustralia	III DI alic	ch oper	ations	s if yo	ou ar	e a n	on-re	eside	it) !
	A No	Yes F	rovide t	he follo	wing ir	ıformat	ion									
	Amounts claimed recorded dealings		branch	operat	ions											
		Average .	18a <i>A</i>	Amount	s borr	owed			18	Bb Am	ounts	loane	ed Total			756
	Interest	balance		J , LLL	ا , لـــالــ		_,	·×	1\$	<u> </u>		,_		,_		∞
	bearing loans	Interest J	\$ <u> </u>	J , LLL	ا,لــــــــــــــــــــــــــــــــــــ		,	-><	J \$	JLJ,L		,		,		·×
	Interest free loans for TR 2005/11	Average K S	\$],				·×	К\$],[·×
18c	Internal trading stock transfers	1:		stock p	urchase	costs		·×	Tra	ading sto	ock sale	es proc	eeds			-×
			•	nts claime	ed					nounts r	eturnec	 d				
18d	Amounts claimed returned for other internally recorde Description of amount	d dealings	· [][_],[[],[·×	J \$],[,		, .		-><
L																
	If you have months is, record of other internal	l an Amour	t claime				returned	and a De	escriptio	n for ea	ach typ	oe				
	as an attachm					odging	a paper r	eturn prov	vide this	additic	onal int	ormat	tion			
Se		ent to the	Schedul	e.	u are lo			eturn prov	vide this	additio	onal inf	ormat	cion	-	7334	
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	as an attachmection B: Fir	nanciany financianent was risation bassessme	l arr	angemed into	ements with	ents during intern	g the inc ational	come ye	ear whe	ere bo	th of 974 o	the f the		-	$\rightarrow =$	
	as an attachment and attachment attachment and attachment attachment and attachment attachment and attachment attac	nanciany financiany financians risation by the search of t	l arr	angered into n debt	ements with	ents during intern equity 1997)	g the inc ational is diffe (debt e	come ye	ear whe	ere bo	th of 974 o	the f the		-	$\rightarrow =$	
	as an attachment of the character of the	nanciany financianent was risation by Assessment yes	l arr ng arr entere etwee	angered into n debt	ements with t and (ITAA	ents during intern equity 1997)	g the inc ational is diffe (debt e	come ye	parties der Div les) fro	ere bo	th of 974 o ur tre	the f the atme		-	$\rightarrow =$	·×
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19	as an attachment of the character of the	nancial arr	l arr ng arr entere ent Act ses. rrovide t Amou \$	anger ed into n deb 1997 he follo	ements with t and (ITAA) wing inved	ents during intern equity 1997)	g the inconstant of the incons	related rent und quity ru	parties der Div les) fro	ision som you	th of 974 o ur tre	the f the atme	ent	- ,_ ,_ intere	1020	·× ·×
19	as an attachment of the character of the	nancial arrision 974?	l arr ng arr entere ent Act ses. rrovide t Amou \$	angered into n debrit 1997	ements with t and (ITAA) wing ir	ents during intern equity 1997) format	g the included ational vis difference (debt end), and a soft Divis	related rent und quity ru	parties der Div les) fro	ision som you	th of 974 o ur tre	the f the atme	ent	- ,_ intere	1020	·××
19	as an attachme at a continuous and attachme are apply the arrangement are accountinuous at a continuous attachment are accountinuous accountinuous accountinuous accountinuous attachment are accountinuous attachment are accountinuous	nancial arrision 974?	l arr ng arr entere etwee ent Act ses. rovide t Amou \$	anger ed into n debret 1997 he follo	ements with t and (ITAA) wing inved the pu	ents during intern equity 1997) format	g the inconstant of the inconstant of Divis	related rent und quity ru	parties der Div les) fro	ision som you	th of 974 o ur tre	the f the atme	ent	- , _ intere	1020	·× ·×
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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 D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange account(s) election D Reliance on financial preports method Foreign exchange accoun
Fair value method B Foreign exchange retranslation method – qualifying D Reliance on financial reports method F Foreign exchange retranslation C Rediance on financial reports method F Reliance on financial F Reliance on financial reports method F Reliance on financial F Reliance on financial reports method F Reliance on financial F Reliance
Foreign exchange retranslation method – general election G Hedging financial arrangements method E No elections made G 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
Foreign exchange retranslation c Hedging financial arrangements method - general election 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
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
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
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
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
Listed countries Specified countries Other unlisted countries
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 D
21d Did you dispose of any interests in CECs or CETs during the income year?
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 year Listed countries Specified 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 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)
Listed countries D\$
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 J J
Page 10 Sensitive (when completed)

	Ints included in your assessable income under the following sections of the <i>Income</i> 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\$	
	s revenue included in the gross turnover of your CFCs that have satisfied the active income test.
Listed countries	
A \$	
Specified countries	
В\$],,
Other unlisted countri	ies
C \$],,
Total D \$]_,,
22b Specify the gross income test.	s revenue included in the gross turnover of your CFCs that have not satisfied the active
Listed countries	
A \$	
Specified countries	
B \$	<u> </u>
Other unlisted countri	ies
C \$]_,,
Total D \$],,



Г												
								_				ibution 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)												
Listed countrie							ne that	is eli	aible	desi	ianat	ated concession income
	A \$ [Taje) a	-×
	٠. ١	Adju	ا Stec	d tain	ıL— nted	ا ^{لسا} incor	ne not	⊐∟ treate	ed as	JL deri	JL ived	I from sources in listed countries
	В\$									Γ		·×
	(Othe	er no	otion	al as	sess	able in	come	,			
	C \$											·×
Subtotal (Add A, B and C)	D \$,					<u>,</u> _			·×
Specified coun	ntries	CF	C (Sec	tion	า 38	4)					
		Adju	istec	d tain	nted	incor	ne	7	1	1	1	
	E \$		Ш,	<u>,</u>	Ļ	Щ	, <u> </u>		,			·×
	F\$	Jtne	er no	otiona	al as	sess	able ind	come]-≫
Subtotal	G \$		ш, П	,					, 			·×
(Add E and F)	٠. ١		, م	,	<u>ا</u>	الــــا 	الار	_	,			
Other unlisted						e ctic incor		!)				
	Н\$											·×
	(Othe	er no	otion	al as	sess	able in	come	,			
	1\$					Ш			,			·×
Subtotal (Add H and I)	J\$ [,					Ĺ			·×
Total notion	nal as	sse	ess	abl	e ir	nco	me		Ac			otals K\$,
23b Specify th	e am	oui	nts	of r	otio	ona	allov	/able	e de	duc	ction	ons
Listed countrie	es											
A	\$										-	·×
Specified coun	ntries							ĺ				
В	\$],[],[-	×
Other unlisted	coun	trie	es									
C	\$,_		Ш,				\times
Total notion	nal al	lov	wal	ole	de	duc	tions	,				D \$,,,.≫<

24	Do you have foreign trusts		n bra	ancl	h o	per	atio	ons	or	any	y d	lire	ct or	indi	rec	t in	te	eres	sts	in	for	ei	gn (COI	mp	ani	es d	or		
	A No Go t	o ques	stion 2	27																										
	Yes Spe	cify the	amo sable	unt d unde	of fo	reig ne fo	ın ind Ollow	com /ing	ne y sec	ou c	deri ns c	ved of th	that e ITA	is A 193	36 o	r ITA	ŲΔ	A 199	97.											
		24a S	Section ncom								s																			
	Listed countries	B \$],[□,	,			,			· X																	
	Specified countries	C \$],[,			·×																	
	Other unlisted countries	D \$],[,			,			·×																	
		24b N	Non d											ving																
		E \$											· X																	
		24c S	Section													24e	(ibu	tio	ns (on	min	imι	um	109	quity 6 pa s		ipati	on
	Listed countries	B \$],[,			,			· 			В\$	•],[],[],[]·×	1
	Specified countries	C \$],[,						·×			C \$; [],[],[],[]->×	1
	Other unlisted countries],			,			,			·×			D \$	•],[]- > ×	1
25	Did you have (s25-90 or 230 A No Debt deduction foreign income	0-15(3 Yes is in ea	3))?	Spec 230- g no i	oify 1 15(3 n-a s	the t 3) IT	total AA	l am 199 ole i	nour 17. non	nt of	de	bt c		ctions					Ī			Ĭ	n in		ome	e -≫	1			_
26	Did you have	any c		_			•		-															_			_			
	A No	Yes		and t	the	amo	total bunt	s of	our any	nt of y rec	duc	e ca tion	pitai į s ma	gains/ de pu	/IOS: Irsu: —	ses i ant t	m to	ade sub	ın r divi	esp	n 7	t oi 68-	r inte -G c	eres of th	sts i ne l'	in to TAA	reigi 199	1 cc 7.	mpa	anies
	Capital gain am	ounts		BS	5] <u>,</u> _] , _			_,L_			×														
	Capital gain red	duction	າຣ	C \$],L			J,L		L			-[×														
	Capital loss am	ounts		D \$],[],[],[_		-(×														
	Capital loss rec	luctior	າຣ	E \$],[],[],[- [×														
27	During the lastransfer properties during A No	erty, r ring th Yes	monenat in	ey on ncor Provi	r se ne ide	ervi yea	ces ar?	to	а	non	-re	esic	lent	trust e thre	t, w e tra	her ansfe	r e	thans	at r	or he	1-re higl	e si hes	der	nt t	rus	st v	vas			_
	Transfer 1	B \$	ransfer	amoi	unt	<u> </u>							· 	C	App	endix	x 8	3 exe	mpt	ion	cod	е								
	Transfer 2	В\$,									·×	C																
	Transfer 3	В\$,		<u> </u>			<u> </u>				·×	C																

г	
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.
	Value of expenses/imports in connection Type of hub With each type of hub With each type of hub 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 C\$
	,,
<u></u>	ection D: Thin capitalisation
	Did the thin capitalisation rules affect you?
30a	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 Go to question 40
	C Exemption of certain special purpose entities No Yes Oo 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 Go to question 40
20	What was your ontity type at the end of the income year?
JZ	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

35	General information – t	to be completed by all thin	n 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		d deposit taking institution ered code 7 or 8 at Questi	on (ADI) for the income year?	
	A No Yes	Provide the following information		
	All ADI entities		Outward investing ADI – continued	
	(Adjusted) average equity of	apital	Average value of risk weighted assets attributable	
	B \$	→	to overseas permanent establishment(s) G \$	
	Safe harbour capital amour	nt	·	
	C \$	·×	Average value of controlled foreign entity equity	
	Equity capital shortfall amou	unt	H \$,	
	D \$		Tier 1 prudential capital deductions	
	Outward investing AD	ni	· [
	Average value of risk weigh		Inward investing ADI Average of risk weighted assets attributable	
	ES TOTAL		to Australian permanent establishment(s)	
	Equity capital attributable to	o overseas	J\$,	
	permanent establishment(s)		Average value of dotation capital	
	F\$,,		K\$,	
37			tution (non-ADI) for the income year?	
	Answer 'Yes' if you ent	ered code 1, 2, 3, 4, 5, 6, 9	9 or 10 at question 32, label A.	
	A No Yes	Provide the following information	on where applicable	
	All non-ADI entities		All non-ADI entities – continued	
	Average value of assets		Average value of associate entity excess amount	
	B \$		\$	
	Asset revaluation amount for	or thin capitalisation purposes	Average value of excluded equity interests	
	C \$	_ _,_ _	J\$,	
	Safe harbour debt amount		Financial entity	
	D\$		Average zero capital amount	
	Excess debt amount		K\$	
	الناولياليا ولناليا	 	Average on-lent amount	
	Excess debt amount		* L	
	Excess debt amount E \$		Average on-lent amount L\$	
	Excess debt amount E \$	liabilities	Average on-lent amount	
	Excess debt amount E \$	liabilities	Average on-lent amount L \$	
	Excess debt amount E \$,	liabilities entity debt	Average on-lent amount L \$	
	Excess debt amount E \$,,	liabilities entity debt	Average on-lent amount L \$	

Г							
38	Did you rely on arm's length tests?						
	A No Yes Provide your arm's length debt (r	non-ADI) or capital (ADI) amount					
	B \$,],×					
 39	Did you rely on worldwide gearing debt/capital te	sts?					
	A No Yes Provide the following information						
	ADI	Non-ADI					
	Worldwide group capital ratio	Worldwide debt					
	B	D\$,					
	Worldwide capital amount C \$	Worldwide equity E \$					
	· · · · · · · · · · · · · · · · · · ·	Worldwide gearing debt amount					
		F\$					
		Statement worldwide assets					
		G \$,					
		Average Australian assets H\$					
_							
Se	ction E: Financial Services Entitie	S					
40	O 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						
400	Notional amount of interest under Part IIIB	Tollowing information at 40a B to 1 and 40b G to 0					
40a	Average quarterly notional amount taken to be borrowed	under section 160ZZZ					
	B \$						
	Specify the main currency of the notional amount taken t	to be borrowed under section 160ZZZ					
	C						
	Notional amount of interest taken to be paid under section						
	(excluding amounts attributable to OB activities of offshoods)	ore banking units (ObOs))					
	Notional amount of interest taken to be paid under section	on 160ZZZA attributable to OB activities of OBUs					
	E\$						
	Amount of section 160ZZZJ withholding tax paid on noti	onal interest amount					
	F\$						
40b	Notional derivative and foreign exchange transactions un	nder Part IIIB					
	Notional amount taken to be paid or received under sect						
	G\$	aken to be paid)					
	H\$ (amount to	aken to be received)					
	Notional amount taken to be paid or received under sect						
	\$	aken to be paid)					
	J\$ (amount to	aken to be received)					

	Are you a foreign bank or other qualifying financial entity	
	K No Yes Provide the following information	n at L to P
	Average quarterly notional amount taken to be borrowed	d under section 160ZZZ
	L\$,	
	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	
	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\$	
10d	Did you have amounts denied under section 160ZZZL or	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
41	Were you an offshore banking unit (OBU) or the h that included an OBU?	
41	Were you an offshore banking unit (OBU) or the h that included an OBU? A No Yes Provide the following information	n
41	Were you an offshore banking unit (OBU) or the h that included an OBU? A No Yes Provide the following information 41a Borrowing	41b Lending
41	Were you an offshore banking unit (OBU) or the h that included an OBU? A No Yes Provide the following information	n
41	Were you an offshore banking unit (OBU) or the h that included an OBU? A No Yes Provide the following information 41a Borrowing Assessable OB income	41b Lending Assessable OB income
41	Were you an offshore banking unit (OBU) or the hthat included an OBU? A No Yes Provide the following information 41a Borrowing Assessable OB income B \$ No Net OB income/loss C \$ No Net OB income/loss	41b Lending Assessable OB income B \$ Net OB income/loss C \$,
41	Were you an offshore banking unit (OBU) or the hthat included an OBU? A No Yes Provide the following information 41a Borrowing Assessable OB income B \$ No Net OB income/loss C \$ Assessable OB income from related parties	41b Lending Assessable OB income B \$ Net OB income/loss
41	Were you an offshore banking unit (OBU) or the h that included an OBU? A No Yes Provide the following information 41a Borrowing Assessable OB income B \$ No Net OB income/loss C \$ Assessable OB income from related parties	41b Lending Assessable OB income B \$
41	Were you an offshore banking unit (OBU) or the hthat included an OBU? A No Yes Provide the following information 41a Borrowing Assessable OB income B \$ No Net OB income/loss C \$ No Net OB income/loss C \$ No Net OB income from related parties Assessable OB income from related parties D \$ No Net OB income from related parties	41b Lending Assessable OB income B \$
41	Were you an offshore banking unit (OBU) or the hthat 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 \$ Net OB income from related parties	41b Lending Assessable OB income B\$ Net OB income/loss C\$ Nessessable OB income from related parties D\$ ->
41	Were you an offshore banking unit (OBU) or the h that included an OBU? A No Yes Provide the following information 41a Borrowing Assessable OB income B \$ No Net OB income/loss C \$ No Net OB income/loss C \$ No Net OB income from related parties Assessable OB income from related parties D \$ No Net OB income from related parties Assessable OB income	41b Lending Assessable OB income B \$
41	Were you an offshore banking unit (OBU) or the hthat included an OBU? A No Yes Provide the following information 41a Borrowing Assessable OB income B \$	41b Lending Assessable OB income B\$
41	Were you an offshore banking unit (OBU) or the h that included an OBU? A No Yes Provide the following information 41a Borrowing Assessable OB income B \$	41b Lending Assessable OB income B \$

Were you an offshore banking unit (OBU) or the that included an OBU? – continued	head company of a consolidated group
41e Eligible contract	41f Investment
Assessable OB income	Assessable OB income
B \$,,	B \$,
C \$,	C \$,
Assessable OB income from related parties D \$ -><	Assessable OB income from related parties D \$ -><
41g Advisory	41h Hedging
Assessable OB income B \$	Assessable OB income B \$
Net OB income/loss C \$	Net OB income/loss 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 \$	
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 \$ -><	
41m Total 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 \$,
Net OB income/loss C \$	
Assessable OB income from related parties D \$	

Se	ection F: Miscellaneous
12	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\$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
1.4	Did you now amounts of interest evenue from withholding toy devine the income year?
14	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\$,
	Section 128F exempt interest paid
	D \$,
	Section 128FA exempt interest paid
	E\$,

Section G: Hybrid Mismatc	ches
45 Did the hybrid mismatch rules apply	y to you?
A No Go to question 49 Yes	Provide the following information
46 Have you made or received a payme deduction / non-inclusion or a dedu	ent at any time during the income year which gave rise to a uction / deduction mismatch?
A No Go to question 47 Yes	Provide the following information
46a Total amount of payments which ga deduction mismatches	ave rise to deduction/non-inclusion mismatches and deduction/
B \$,	-≫
46b List top three material arrangement	ts which gave rise to the mismatch
	Foreign country Total amount of payments made during income year
A B	C\$
A B	C \$,
A B	C \$,
Total amount of deductions denied or amount	
D \$	F No Yes
D \$,	-≫ E F No Yes
D \$,	·≫ E F No Yes
47 Do your international related parties	
A No Yes Provide the followard amount of deductions denied under subdivision	owing information
B \$	·×
	or an amount under a derivative financial arrangement to an
	as not taxed or taxed at 10% or less? owing information
48a Total amount of deductions subject	
B \$	t to subdivision 832-J ·×
*	
48b List top three material arrangement Foreign country of interposed entity	Amount of payment
A	B \$
A	B\$
A	B \$
Amount of deductions denied	Reason D □
	J·≫ D D
C \$,	-≫ D

9	or	prior		hich w	national related parties restructure or replace an arrangement in the current ould have been subject to any of the hybrid mismatch rules if the arrangement
	A	No		Yes	Provide the following information
9a	Pro	ovide t	_ he follov	wing inf	ormation for the top three most material restructuring event(s)
	Re	structu	ring even	nt 1	
		Descrip	otion		
	A				
	As arra	a result angeme	t of the rea	structure the app	e, has your taxable income remained the same or decreased if compared to the replaced hybrid blication of the hybrid mismatch rules?
		No	7	Yes	
		otruotu	ring oven	y+ 2	
		Descrip	<i>ring even</i> otion	11. 2	
	Α				
	As	a result	of the re	structure	e, has your taxable income remained the same or decreased if compared to the replaced hybrid
	_		ent before 7		olication of the hybrid mismatch rules?
	B 	No		Yes	
			ring even	nt 3	
		Descrip	otion		
	Α				
	Λο.	o rooult	of the re-	otruotur	e, has your taxable income remained the same or decreased if compared to the replaced hybrid
	arra	angeme	ent before	the app	e, has your taxable income remained the same or decreased in compared to the replaced hybrid mismatch rules?
	В	No		Yes	
	lf v	vou ar	nswered	d ves a	at question 24, did you receive a foreign equity distribution that gave rise to a
•					eduction?
	A	No		Yes	Provide the following information
0a	Aı	mount	that is	not no	n-assessable non-exempt under section 768-7
	В	. —			
		<u> </u>	,		
1	lf y	you ar	nswered	d yes a	t question 24, did you derive branch hybrid mismatch income?
	A	No		Yes	Provide the following information
1a	Aı	mount	ts that a	re not	non-assessable non-exempt under subsection 23AH(4A)
	В				
			ـــالـــاولـــ	اولاك	



Section H: Taxpayer's declaration

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to **ato.gov.au/privacy**

Declaration:

I declare that the information on this form is true and correct.

Signature	
	Date Day Month Year Date / Day / Date
Contact name	
Daytime contact number (include area code)	