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Overseas ships – voyage return

ⓘ This form is to be lodged in respect of each ship, belonging to or chartered by a person whose principal place of business is out of Australia, which leaves an Australian port and carries passengers, livestock, mail or goods shipped in Australia.

INSTRUCTIONS

- If item 12 applies, only items 1, 2, 12 and 14 need to be completed.
- On completion this form should be lodged with the Australian Taxation Office, ForeignShipping@ato.gov.au
- Print a copy for record keeping purposes.
- See Taxation Ruling 2006/1 for the considered ATO view on Division 12 *Income Tax Assessment Act 1936*.

1 Name of Vessel

2 IMO number

3 Port of registry

4 Name and address of owner

5 Name and address of charterer

6 Whether charter is for hire of vessel or carriage of goods

7 Whether gross earnings derived by owner or charterer

8 First port of call in Australia

Date of arrival Day Month Year
 / /

9 Port of departure from Australia

Date of departure Day Month Year
 / /

10 Overseas destination

11 Amount paid or payable in respect of shipment in Australia, including shipment between Australian ports.
 Total amounts paid or payable
 \$ ·~~×~~
 Taxable Income (5% of total amounts paid or payable)
 \$ ·~~×~~

12 Should you have acted as sub-agent or agent only while the ship was discharging, state the name and the address of the principal agent or the name and address of the agent to whom the ship was consigned after completing discharge.
 Agent name and address

13 If it is considered that carriage earnings for **export** voyages are exempt, state reasons (eg under a double taxation agreement between the Australian Government and the government of any other country. If so, specify which double taxation agreement).

ⓘ Domestic voyages are **not exempt** under double tax agreements.

14 DECLARATION
 I, the person making this return, declare that the particulars shown above are true and correct and that the total amounts paid or payable from carriage include carriage from all Australian ports.
 On behalf of

 Address

Signature of master, agent or other representative

 Date Day Month Year
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