

Consolidated groups losses schedule

2023

To be completed by consolidated groups and attached to their 2023 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

	correction fluid or tape.								
	Refer to Consolidated groups losses available on our website ato.gov.au complete this schedule.		78880623						
Tax file number (TFN)	complete this schedule.		ω						
Name of head company									
Australian business number (ABN)									
Port A: Tay looses and not a	anital lagge cons								
Part A: Tax losses and net of		JIIUateu – excludes film losses							
1 Tax losses transferred from joining entitie (including head company) at consolidation		A,	-><						
	Business continuity test losses	В	-94						
	Other losses – trusts only	c	-\%						
	24.6. 155555 4.45.5 5,								
2 Tax losses transferred from joining entities after consolidation	Continuity of ownership test losses	D	-><						
entities after consolidation	Business continuity								
	test losses								
	Other losses – trusts only	F , , , , ,	-94						
3 Tax losses deducted	Group	G	·w						
	·								
	Transferred								
	Total	R	-><						
	Transfer the amount at R to the Tax losses deducted label on your Company ta.								
4 Transferred tax losses deducted Transferor TFN	Available fraction								
A	B - D	c	-90						
	E -	F , , , , , , , , , , , , , , , ,	.%						
G	H _ · _		-90						
J	K .	L	-><						
M	N		- NO						
P	o - - -	R							
	Q								

5	Tax losses carried for	ward to later income yea	Group S				, 🗆],[],]- > @
			Transferred	V	'		, 🗆],[\Box ,			· %
			Total U				, [[],[\Box ,			· %
		Transfer the amount at U to t	the Tax losses carried forward to	lat	er ir	ncom	e yeaı	s lab	oel on	your	Com	oany ta	ax re	turn.
6	Net capital losses tran entities (including hea		Continuity of ownership test losses	A			, 🗆],[· %
	at consolidation		Business continuity test losses	В			, 🗆],[\Box ,			· %
			Other losses – trusts only	C			, 🗆],[],]· %
7	Net capital losses tran	esferred from joining	Continuity of ownership						-]
	entities after consolida	ation	test losses	D	L		, <u> </u>],L	<u> </u>	Ш,]• % (
			Business continuity test losses	Ε	L	Ш,	, <u> </u>],L		Ш,			· %
			Other losses – trusts only	F	L	Ш,	,],[Ш,			-90
8	Net capital losses app	lied	Group	G					7 _	7				-90
			Transferred	1		J∟, 1□	רו		」 , ∟ ┐┌] >]-sa
			Total	Ü		IJIJ, 1□	,∟∟ □□		」 , ∟ ┐┌		□]· %
			iotai	J	L	, LLL	, LL		」, ∟		<u>ا</u> ـــا,]-~
9	Transferred net capita	l losses applied												
	Transferor TFN		Available fraction			1			-					7
	A		B	C	L	Щ,	<u>, </u>	Ļ],L	<u> </u>	Ш,]· %
	D		E -	F	L	Ш,	, <u>U</u> L],L		Ш,			· %
	G		H	1	L	Ш,	<u>, L</u> L],[Ш,			· %
	J		K .	L			, 🗆],[],			· %
	M		N ·	0			, 🗆],[\square ,			· %
	P		Q .	R			, [[],[],			· %
10	Net capital losses carr	ried forward				1			-]
10	to later income years	ica forward	Group	S	Ļ	Ш,	, <u> </u>	<u> </u>],L	<u> </u>	Ш,		<u> </u>]• % (
			Transferred	U	L	Ш,	, <u> </u>],L	<u> </u>	Ш,]· % (
			Total	V		<u>. LL</u>	<u>, </u>		<u> </u>		Ш,			->
	Transfe	r the amount at V to the Net of	capital losses carried forward to	lat	er ir	ncom	e year	s lab	el on	your	Comp	oany ta	ax ret	turn.
11	If you completed item	4 or item 9 in Part Δ		100			٦			t X in				
	were the apportionme			W	Y	es	No				ate bo	X		

•							
Part B: Cancellation of transfer of	losses						
1 Has the head company cancelled the transfer of a los	s?	A	Yes		nt X in propri	n the ate box	
Details of cancellation of transfer of losses If you printed X in the yes box at A, complete the following lab Joining entity TFN B	pels:	С]	. • • • • • • • • • • • • • • • • • • •
D		E					- - ×
F D		G					·×
H		1),],[·×
Part C: Ownership test and busine	ss continuity	y te	est				
1 For each joining company that transferred a business continuity test tax loss or business	Year ownership test failed						
continuity test net capital loss to the head company, determine the year of income in which	2022–23	J],[·×
the joining company first failed the continuity of ownership or control tests. Against each of the listed years, show the total amount of losses which first failed the continuity of ownership or control tests in that year.	2021–22	K]	·×
	2020–21	L],[·×
	M],[·×	
	2018–19 and earlier income years	N],[·×
2 Amount of losses deducted/applied after	Tax losses	0					·×
consolidation, for which the continuity of ownership test is not passed but the business continuity test is satisfied.	Net capital losses	P					·×
3 Amount of losses carried forward to later	T. 1	•				,, ,	
income years for which the business continuity test must be satisfied before they can be	Tax losses	Q				,∟ רחר	x
deducted/applied.	Net capital losses	R	,	<u>Ш</u> , L		JLJ,L	
Part D: Life insurance companies							
•	nnuation class tax losses	- [III.86
carried forward	ard to later income years uation net capital losses	' 		, 		ֻע,∟ ורון	
	ard to later income years	U	,	<u>Ш</u> , L		JLJ,L	
Port E. Controlled foreign company	v loogoo						
Part E: Controlled foreign compan] [
	Current year CFC losses	N		, 	_ _	ا , لــــال ۲−۰۰۰	
	CFC losses deducted	0		, 	<u> </u>	ا, لــــال ٦─¬	·×
CF	C losses carried forward	P		ШШ,		ا,لا	<u></u> .×

Part F: Tax losses reconciliation for consolidate	ed	g	ro	up	วร								
Balance of tax losses brought forward from the prior income year				,[,[$, \square$		->	2
ADD Uplift of tax losses of designated infrastructure project entities	В			,[,[, \Box		->	8
ADD Tax losses transferred from joining entities under Subdivision 707-A	C			,[,[$, \square$		·>	<
SUBTRACT Transferred tax losses with a nil available fraction that have been applied	L			,[,[,_		·>	8
SUBTRACT Net forgiven amount of debt	D			Ē			Ē			Ĺ		->	8
ADD Tax loss incurred (if any) during current year	Е						Ĺ			Ĺ		->	8
ADD Tax loss amount from conversion of excess franking offsets	F			<u>.</u>				ī				·>	0
SUBTRACT Net exempt income	G							Ī					0
SUBTRACT Tax losses cancelled or forgone	н			,				Ī					8
SUBTRACT Tax losses deducted	1	_		,_ _			,_	T		,			0
SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)	J			,_ _			,			,			8
Total tax losses carried forward to later income years K				,			,	1		,			8
Transfer the amount at K to the Tax lesses parried forward to	lotor	ino		, _	are k		<u>, _</u>	JL (nonv	tovi	oturn	
Transfer the amount at K to the Tax losses carried forward to I	later	IIIC	OTTIE	e yea	ars 18	abei	OH y	our c	וווטכ	рапу	lax I	eturri.	
If the schedule is not lodged with the income tax return you are required to sign	and	da	te t	the	sch	edu	le.						
Important Before making this declaration check to ensure that all the information required has be	000 1	2501	ido	d or	a +bi	o for	m 0	nd c	2001	ottoo	hma	nto	
to this form, and that the information provided is true and correct in every detail. If you	u are	in c	dou	ot al	bou	t any	y ası	pect					
place all the facts before the ATO. The income tax law imposes heavy penalties for fals	ise oi	1111	SIE	aalii	y Sta	aten	ient	S.					
Privacy Taxation law authorises the ATO to collect information and disclose it to other government to the privacy of the priv								s pe	erso	nal ir	nforr	nation	
of the person authorised to sign the declaration. For information about your privacy go	0 10 8	ato.	.go	v.au	/pri	vac	y						
Taxpayer's declaration I declare that the information on this form is true and correct.													
Signature													
					_	Day		Mont	th		V	ear	
			D	ate		ay	/[IVIOIII		/ [<u> </u>		_
Contact person D	— Daytir	ne (con	tact	nur	nbe	r (ind	clud	— e an	ea co	ode)		
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