



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 2013, available from our website at www.ato.gov.au

1 This schedule forms part of the tax return of:

Name of entity

Name of entity boxes

Tax file number

Australian business number (ABN)

Section A: International related party dealings

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

A No Yes

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

A No Yes Provide the following information for the three countries with the highest dollar value of related party dealings.

Table with columns: Foreign country, Activity code, Expenditure, Revenue. Rows B through S.



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

A No  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 <input type="text"/> <input type="text"/> <input type="text"/>	C <input type="text"/> <input type="text"/>	D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	E \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X
	C <input type="text"/> <input type="text"/>	D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	E \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X
	C <input type="text"/> <input type="text"/>	D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	E \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X
All other amounts		F \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	G \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X
H <input type="text"/> <input type="text"/> <input type="text"/>	I <input type="text"/> <input type="text"/>	J \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	K \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X
	I <input type="text"/> <input type="text"/>	J \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	K \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X
	I <input type="text"/> <input type="text"/>	J \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	K \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X
All other amounts		L \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	M \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X
N <input type="text"/> <input type="text"/> <input type="text"/>	O <input type="text"/> <input type="text"/>	P \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	Q \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X
	O <input type="text"/> <input type="text"/>	P \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	Q \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X
	O <input type="text"/> <input type="text"/>	P \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	Q \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X
All other amounts		R \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	S \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X

**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	Main pricing methodology	Percentage of dealings with documentation code
C \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	E <input type="text"/> <input type="text"/>	F <input type="text"/>

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

A No  Yes  Provide the following information

**6a Royalties**

Deductions	Income	Main pricing methodology	Percentage of dealings with documentation code
C \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	E <input type="text"/> <input type="text"/>	F <input type="text"/>

**6b Licence fees**

Deductions	Income	Main pricing methodology	Percentage of dealings with documentation code
C \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	E <input type="text"/> <input type="text"/>	F <input type="text"/>

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

A No  Yes  Provide the following information

**Rent/leasing**

Expenditure	Revenue	Main pricing methodology	Percentage of dealings with documentation code
C \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	D \$ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .X	E <input type="text"/> <input type="text"/>	F <input type="text"/>

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

A No  Yes  Provide the following information

**8a Treasury related services**

Expenditure  
**C \$** ,,.X  
 Revenue  
**D \$** ,,.X  
 Main pricing methodology  Percentage of dealings with documentation code   
 E  F

**8b Management and administration services**

Expenditure  
**C \$** ,,.X  
 Revenue  
**D \$** ,,.X  
 Main pricing methodology  Percentage of dealings with documentation code   
 E  F

**8c Insurance**

Expenditure  
**C \$** ,,.X  
 Revenue  
**D \$** ,,.X  
 Main pricing methodology  Percentage of dealings with documentation code   
 E  F

**8d Reinsurance**

Expenditure  
**C \$** ,,.X  
 Revenue  
**D \$** ,,.X  
 Main pricing methodology  Percentage of dealings with documentation code   
 E  F

**8e Research and development**

Expenditure  
**C \$** ,,.X  
 Revenue  
**D \$** ,,.X  
 Main pricing methodology  Percentage of dealings with documentation code   
 E  F

**8f Sales and marketing services**

Expenditure  
**C \$** ,,.X  
 Revenue  
**D \$** ,,.X  
 Main pricing methodology  Percentage of dealings with documentation code   
 E  F

**8g Software and information technology services**

Expenditure  
**C \$** ,,.X  
 Revenue  
**D \$** ,,.X  
 Main pricing methodology  Percentage of dealings with documentation code   
 E  F

**8h Technical services**

Expenditure  
**C \$** ,,.X  
 Revenue  
**D \$** ,,.X  
 Main pricing methodology  Percentage of dealings with documentation code   
 E  F

**8i Logistics**

Expenditure  
**C \$** ,,.X  
 Revenue  
**D \$** ,,.X  
 Main pricing methodology  Percentage of dealings with documentation code   
 E  F

**8j Asset management**

Expenditure  
**C \$** ,,.X  
 Revenue  
**D \$** ,,.X  
 Main pricing methodology  Percentage of dealings with documentation code   
 E  F

**8k Other services (specify in label H below)**

Expenditure  
**C \$** ,,.X  
 Revenue  
**D \$** ,,.X  
 Main pricing methodology  Percentage of dealings with documentation code   
 E  F

Description  
**H**





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

**A** No  Yes  Provide the following information

**9a Derivatives**

C \$ Expenditure , , ,  ·X D \$ Revenue , , ,  ·X E Main pricing methodology  F Percentage of dealings with documentation code

**9b Principal derivative types**

G1 Derivative code  G2 Derivative code  G3 Derivative code

**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  Yes

**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**

C \$ Book value , , ,  ·X D \$ Consideration , , ,  ·X E Main pricing methodology  F Percentage of dealings with documentation code

**10b Securitisation**

C \$ Book value , , ,  ·X D \$ Consideration , , ,  ·X E Main pricing methodology  F Percentage of dealings with documentation code

**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  Yes  Provide the following information

**11a Amounts borrowed** I \$ Interest bearing loans – Average balance , , ,  ·X K \$ Interest free loans – Average balance , , ,  ·X

**11b Amounts loaned** I \$ , , ,  ·X K \$ , , ,  ·X

**11c Interest**

C \$ Expenditure , , ,  ·X D \$ Revenue , , ,  ·X E Main pricing methodology  F Percentage of dealings with documentation code

**11d Guarantees**

C \$ Expenditure , , ,  ·X D \$ Revenue , , ,  ·X E Main pricing methodology  F Percentage of dealings with documentation code

**11e Insurance**

C \$ Expenditure , , ,  ·X D \$ Revenue , , ,  ·X E Main pricing methodology  F Percentage of dealings with documentation code

**11f Reinsurance**

C \$ Expenditure , , ,  ·X D \$ Revenue , , ,  ·X E Main pricing methodology  F Percentage of dealings with documentation code

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

C \$ Expenditure , , ,  ·X D \$ Revenue , , ,  ·X E Main pricing methodology  F Percentage of dealings with documentation code

H Description




**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

Other (specify in label H below)

Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C \$	<input type="text"/>	D \$	<input type="text"/>	E <input type="text"/>	F <input type="text"/>
Description					
H <input type="text"/>					
<input type="text"/>					

**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  Yes  Provide the following information

**13a Tangible property**

Consideration paid		Consideration received		Main capital asset pricing methodology	Percentage of dealings with documentation code
C \$	<input type="text"/>	D \$	<input type="text"/>	G <input type="text"/>	F <input type="text"/>

**13b Intangible property**

Consideration paid		Consideration received		Main capital asset pricing methodology	Percentage of dealings with documentation code
C \$	<input type="text"/>	D \$	<input type="text"/>	G <input type="text"/>	F <input type="text"/>

**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  Yes  Provide the following information (where applicable)

	<i>Capital</i>		<i>Revenue</i>	
	Foreign country	Nature of item	Foreign country	Nature of item
14a No payment	B <input type="text"/>	C <input type="text"/>	D <input type="text"/>	E <input type="text"/>
14b Non-monetary payment	B <input type="text"/>	C <input type="text"/>	D <input type="text"/>	E <input type="text"/>



**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	Deductions	Income
C \$	<input type="text"/>	D \$ <input type="text"/>

**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

**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?

**I** No       Yes

*Restructuring event 2*

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?

**I** No       Yes

*Restructuring event 3*

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?

**I** No       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       Yes

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

A No  Yes  Provide the following information

Amounts claimed or returned for your internally recorded dealings with your branch operations

		<b>18a Amounts borrowed</b>		<b>18b Amounts loaned</b>	
Interest bearing loans	Average balance	I \$	<input type="text"/>	I \$	<input type="text"/>
	Interest	J \$	<input type="text"/>	J \$	<input type="text"/>
Interest free loans for TR 2005/11	Average balance	K \$	<input type="text"/>	K \$	<input type="text"/>

<b>18c Internal trading stock transfers</b>	Trading stock purchase costs	I \$	<input type="text"/>	Trading stock sales proceeds	J \$	<input type="text"/>
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<b>18d Amounts claimed or returned for other internally recorded dealings</b>	Amounts claimed	I \$	<input type="text"/>	Amounts returned	J \$	<input type="text"/>
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Description of amounts claimed/returned

L

**!** 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.

**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  Yes  Provide the following information

Average quarterly balance of debt interests	B \$	<input type="text"/>	Amounts received	C \$	<input type="text"/>	Amounts provided
Average quarterly balance of equity interests	D \$	<input type="text"/>		E \$	<input type="text"/>	

**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 <input type="checkbox"/>	Foreign exchange retranslation method – qualifying foreign exchange account(s) election	D <input type="checkbox"/>	Reliance on financial reports method	F <input type="checkbox"/>
Foreign exchange retranslation method – general election	C <input type="checkbox"/>	Hedging financial arrangements method	E <input type="checkbox"/>	No elections made	G <input type="checkbox"/>

## 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

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

Number of CFCs and CFTs

	Listed countries	Specified countries	Other unlisted countries
<b>B</b>	<input type="text"/> <input type="text"/> <input type="text"/>	<b>C</b> <input type="text"/> <input type="text"/> <input type="text"/>	<b>D</b> <input type="text"/> <input type="text"/> <input type="text"/>

**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** \$ ,,,.X

Specified countries **B** \$ ,,,.X

Other unlisted countries **C** \$ ,,,.X

Total **D** \$ ,,,.X

### Section 457 – CFCs change of residence

**E** \$ ,,,.X

### Section 459A – CFCs / CFTs and interposed Australian entities

**F** \$ ,,,.X

**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  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

**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** \$ ,,,.X

Specified countries **C** \$ ,,,.X

Other unlisted countries **D** \$ ,,,.X

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

**E** \$ ,,,.X

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

Listed countries **B** \$ ,,,.X

Specified countries **C** \$ ,,,.X

Other unlisted countries **D** \$ ,,,.X

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

**B** \$ ,,,.X

**C** \$ ,,,.X

**D** \$ ,,,.X



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

A No  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 \$ ,,,,.X

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

A No  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 \$ ,,,.X

Capital gain reductions C \$ ,,,.X

Capital loss amounts D \$ ,,,.X

Capital loss reductions E \$ ,,,.X

**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  Yes  Provide the following information for the three transfers with the highest dollar value.

	Transfer amount	Appendix 8 exemption code
Transfer 1	B \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	C <input type="text"/>
Transfer 2	B \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	C <input type="text"/>
Transfer 3	B \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	C <input type="text"/>

**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  Yes

**29 Were you a partner in a foreign hybrid limited partnership (FHLP) or 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 net income/profit C \$ ,,,.X

**Section D: Thin capitalisation**

**30 Did the thin capitalisation rules apply to you?**

A No  Go to question 40 Yes

**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

**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?**

A No  Yes

**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 \$ ,,,.X

Debt deductions on debt from related non-residents B \$ ,,,.X

Amount of debt deduction disallowed C \$ ,,,.X

Adjusted average debt D \$ ,,,.X

**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**

(Adjusted) average equity capital

B \$ ,,,.X

Safe harbour capital amount

C \$ ,,,.X

Equity capital shortfall amount

D \$ ,,,.X

**Outward investing ADI**

Average value of risk weighted assets

E \$ ,,,.X

Equity capital attributable to overseas permanent establishment(s)

F \$ ,,,.X

**Outward investing ADI – continued**

Average value of risk weighted assets attributable to overseas permanent establishment(s)

G \$ ,,,.X

Average value of controlled foreign entity equity

H \$ ,,,.X

Tier 1 prudential capital deductions

I \$ ,,,.X

**Inward investing ADI**

Average of risk weighted assets attributable to Australian permanent establishment(s)

J \$ ,,,.X

Average value of donation capital

K \$ ,,,.X

**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  Yes  Provide the following information where applicable

**All non-ADI entities**

Average value of assets

B \$ ,,,.X

Asset revaluation amount for thin capitalisation purposes

C \$ ,,,.X

Safe harbour debt amount

D \$ ,,,.X

Excess debt amount

E \$ ,,,.X

Average value of non-debt liabilities

F \$ ,,,.X

Average value of associate entity debt

G \$ ,,,.X

Average value of associate entity equity

H \$ ,,,.X

**All non-ADI entities – continued**

Average value of associate entity excess amount

I \$ ,,,.X

Average value of excluded equity interests

J \$ ,,,.X

**Financial entity**

Average zero capital amount

K \$ ,,,.X

Average on-lent amount

L \$ ,,,.X

**Outward investing entity**

Average value of controlled foreign entity equity

M \$ ,,,.X

Average value of controlled foreign entity debt

N \$ ,,,.X

**38 Did you rely on arm's length tests?**

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

B \$ ,,,.X

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

A No  Yes  Provide the following information where applicable

**ADI**

Worldwide group capital ratio

B  .

Worldwide capital amount

C \$   ,     ,       .

**Non-ADI**

Worldwide debt

D \$   ,      ,       .

Worldwide equity

E \$   ,      ,       .

Worldwide gearing debt amount

F \$   ,      ,       .

**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  Yes  Provide the following information

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

B \$   ,      ,       .

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

C \$   ,      ,       .

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

D \$   ,      ,       .

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

E \$   ,      ,       .

**41 Were you an offshore banking unit (OBU) or the head company of a consolidated group that 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 \$   ,      ,       .

**41b Lending**

Assessable OB income

B \$   ,      ,       .

Net OB income/loss

C \$   ,      ,       .  /

Assessable OB income from related parties

D \$   ,      ,       .

**41c Guarantee-type**

Assessable OB income

B \$   ,      ,       .

Net OB income/loss

C \$   ,      ,       .  /

Assessable OB income from related parties

D \$   ,      ,       .

**41d Trading**

Assessable OB income

B \$   ,      ,       .

Net OB income/loss

C \$   ,      ,       .  /

Assessable OB income from related parties

D \$   ,      ,       .

**41e Eligible contract**

Assessable OB income

B \$   ,      ,       .

Net OB income/loss

C \$   ,      ,       .  /

Assessable OB income from related parties

D \$   ,      ,       .

**41f Investment**

Assessable OB income

B \$   ,      ,       .

Net OB income/loss

C \$   ,      ,       .  /

Assessable OB income from related parties

D \$   ,      ,       .

**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** \$ ,,,.X

Net OB income/loss

**C** \$ ,,.X /

Assessable OB income from related parties

**D** \$ ,,.X

**41h Hedging**

Assessable OB income

**B** \$ ,,,.X

Net OB income/loss

**C** \$ ,,.X /

Assessable OB income from related parties

**D** \$ ,,.X

**41i Other – as declared by regulation**

Assessable OB income

**B** \$ ,,.X

Net OB income/loss

**C** \$ ,,.X /

Assessable OB income from related parties

**D** \$ ,,.X

**41j General OB deduction and apportionable OB deductions**

**C** \$ ,,.X

**41m Total assessable OB Income / less Total OB deductions**

Assessable OB income

**B** \$ ,,.X

Net OB income/loss

**C** \$ ,,.X /

Assessable OB income from related parties

**D** \$ ,,.X

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

**E** \$ ,,.X

## 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

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

B \$ ,,. /  Code

**44 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

B \$ ,,.

DTA country

C

Section 128F exempt interest paid

D \$ ,,.

Section 128FA exempt interest paid

E \$ ,,.

## 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.

### 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)





