



When completing this form

■ Print clearly in BLOCK LETTERS using a black pen only.

S M I T H S T

■ Place 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 2020*, available from our website at ato.gov.au

1 This schedule forms part of the tax return of:

Name of entity

Grid for Name of entity

Tax file number

Australian business number (ABN)

Section A: International related party dealings

1a Does Country-by-Country reporting apply to you?

A No Go to question 2a Yes Go to question 1b

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.

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

A No Go to question 17 Yes Go to question 2b

2b Are you a small business entity, not a significant global entity and your international related party dealings do not exceed 50% of your current year aggregated turnover?

A No Go to question 3 Yes Go to question 18



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.

Foreign 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

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

C \$,,,, ·X D \$,,,, ·X E F Percentage of dealings with documentation code

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

A No Yes Provide the following information

6a Royalties

C \$,,,, ·X D \$,,,, ·X E F Percentage of dealings with documentation code

6b Licence fees

C \$,,,, ·X D \$,,,, ·X E F Percentage of dealings with documentation code

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

A No Yes Provide the following information

Rent/leasing

C \$,,,, ·X D \$,,,, ·X E F Percentage of dealings with documentation code

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

A No Yes Provide the following information

8a Treasury related services

C \$,,,, ·X
D \$,,,, ·X
E F Percentage of dealings with documentation code

8b Management and administration services

C \$,,,, ·X
D \$,,,, ·X
E F Percentage of dealings with documentation code

8c Insurance

C \$,,,, ·X
D \$,,,, ·X
E F Percentage of dealings with documentation code

8d Reinsurance

C \$,,,, ·X
D \$,,,, ·X
E F Percentage of dealings with documentation code



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

10b Securitisation

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

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 I \$,,,-X K \$,,,-X

11b Amounts loaned I \$,,,-X K \$,,,-X

11c Interest

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

11d Guarantees

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

11e Insurance

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

11f Reinsurance

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



11g Have you returned a foreign exchange gain or deducted a foreign exchange loss in relation to dealings with international related parties?

A No **Yes** 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 <input type="text"/>	C <input type="text"/>	D \$ <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"/> ·X
	C <input type="text"/>	D \$ <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"/> ·X
	C <input type="text"/>	D \$ <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"/> ·X
All other currencies		F \$ <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"/> ·X
H <input type="text"/>	I <input type="text"/>	J \$ <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"/> ·X
	I <input type="text"/>	J \$ <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"/> ·X
	I <input type="text"/>	J \$ <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"/> ·X
All other currencies		L \$ <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"/> ·X
N <input type="text"/>	O <input type="text"/>	P \$ <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"/> ·X
	O <input type="text"/>	P \$ <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"/> ·X
	O <input type="text"/>	P \$ <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"/> ·X
All other currencies		R \$ <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"/> ·X

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

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

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"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X	D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> ·X	E <input type="text"/>	F <input type="text"/>
Description			
H <input type="text"/>			
<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"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X	D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> -X	G <input type="text"/>	F <input type="text"/>

13b Assignment of intellectual property

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

13c Assignment of shares or other equity interests

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

13d Assignment of loans or debts (not liabilities)

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

13e Other intangible property

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

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-plus basis for the performance of R&D type services?

A No Yes Provide the following information

Costs on which margin calculated	Cost-plus margin remuneration
C \$ <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"/> -X

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)

	Capital		Revenue	
	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"/>



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

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

18c Internal trading stock transfers		Trading stock purchase costs		Trading stock sales proceeds	
		I \$	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>	J \$	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>

18d Amounts claimed or returned for other internally recorded dealings		Amounts claimed		Amounts returned	
		I \$	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>	J \$	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/>

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

19a Did you have a financial arrangement for the purposes of Division 230 that did not give rise to a debt interest for the purposes of Division 974?

A No Yes Provide the following information

Total TOFA value of those financial arrangements

B \$,,,

Total value of TOFA gains for those financial arrangements

C \$,,,

Total value of TOFA losses for those financial arrangements

D \$,,,

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 foreign exchange account(s) election D Reliance on financial reports method F

Foreign exchange retranslation method – general election C 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

Number of CFCs and CFTs B Listed countries C Specified countries D 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

Number of CFCs and CFTs B Listed countries C Specified countries D Other unlisted countries

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

Number of CFCs and CFTs B Listed countries C Specified countries D Other unlisted countries

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 \$, , , . ~~X~~

Specified countries E \$, , , . ~~X~~

Other unlisted countries F \$, , , . ~~X~~

Total G \$, , , . ~~X~~

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

H I J

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

22a Specify the gross revenue included in the gross turnover of your CFCs that have satisfied the active income test.

Listed countries

A \$, , , .X

Specified countries

B \$, , , .X

Other unlisted countries

C \$, , , .X

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

22b Specify the gross revenue included in the gross turnover of your CFCs that have not satisfied the active income test.

Listed countries

A \$, , , .X

Specified countries

B \$, , , .X

Other unlisted countries

C \$, , , .X

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



23 Specify the amounts in determining your attribution 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)

Adjusted tainted income that is eligible designated concession income

A \$,,,.X

Adjusted tainted income not treated as derived from sources in listed countries

B \$,,,.X

Other notional assessable income

C \$,,,.X

Subtotal
(Add A, B and C) D \$,,,.X

Specified countries CFC (Section 384)

Adjusted tainted income

E \$,,,.X

Other notional assessable income

F \$,,,.X

Subtotal
(Add E and F) G \$,,,.X

Other unlisted countries CFC (Section 384)

Adjusted tainted income

H \$,,,.X

Other notional assessable income

I \$,,,.X

Subtotal
(Add H and I) J \$,,,.X

Total notional assessable income

Add subtotals
D, G and J

K \$,,,.X

23b Specify the amounts of notional allowable deductions

Listed countries

A \$,,,.X

Specified countries

B \$,,,.X

Other unlisted countries

C \$,,,.X

Total notional allowable deductions

D \$,,,.X

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 or ITAA 1997.

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

24e Subdivision 768-A – foreign equity distributions on minimum 10% participation interests in 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"/>
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Transfer 3	B \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	C <input type="text"/>
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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 Yes 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.

Type of hub	Value of expenses/imports in connection with each type of hub	Value of revenue/exports in connection with each type of hub
B <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	C \$ <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	D \$ <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
E <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	F \$ <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	G \$ <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
H <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	I \$ <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	J \$ <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> , <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

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 B

Total amount of your share of FHLP/FHCs net income/profit C \$, , ,

Section D: Thin capitalisation

30a Did the thin capitalisation rules affect you?

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 Go 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

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, 6, 9 or 10 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	Non-ADI
Worldwide group capital ratio	Worldwide debt
B <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <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
Worldwide capital amount	Worldwide equity
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	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
	Worldwide gearing debt amount
	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
	Statement worldwide assets
	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
	Average Australian assets
	H \$ <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

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 Go to question 40c Yes Provide the following information at 40a B to F and 40b G to J

40a Notional amount of interest under Part IIIB

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

B \$,,,.X

Specify the main currency of the notional amount taken to be borrowed under section 160ZZZ

C

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

D \$,,,.X

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

E \$,,,.X

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

F \$,,,.X

40b Notional derivative and foreign exchange transactions under Part IIIB

Notional amount taken to be paid or received under section 160ZZZE

G \$,,,.X (amount taken to be paid)

H \$,,,.X (amount taken to be received)

Notional amount taken to be paid or received under section 160ZZZF

I \$,,,.X (amount taken to be paid)

J \$,,,.X (amount taken to be received)

40c Are you a foreign bank or other qualifying financial entity that has elected out of Part IIIB of the ITAA 1936?

K No Yes Provide the following information at L to P

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

L \$,,,.X

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 section 160ZZZA
(excluding amounts attributable to OB activities of offshore banking units (OBUs))

N \$,,,.X

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

O \$,,,.X

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

P \$,,,.X

40d Did you have amounts denied under section 160ZZZL of the ITAA 1936?

Q No Yes Provide the following information

Amount denied under section 160ZZZL of the ITAA 1936

R \$,,,.X

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 \$,,,.X

Net OB income/loss

C \$,,,.X /

Assessable OB income from related parties

D \$,,,.X

41b Lending

Assessable OB income

B \$,,,.X

Net OB income/loss

C \$,,,.X /

Assessable OB income from related parties

D \$,,,.X

41c Guarantee-type

Assessable OB income

B \$,,,.X

Net OB income/loss

C \$,,,.X /

Assessable OB income from related parties

D \$,,,.X

41d Trading

Assessable OB income

B \$,,,.X

Net OB income/loss

C \$,,,.X /

Assessable OB income from related parties

D \$,,,.X

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

41e Eligible contract

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41f Investment

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41g Advisory

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41h Hedging

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41o Leasing

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41i Other – as declared by regulation

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

41j General OB deduction and apportionable OB deductions

C \$, , , . ~~XX~~

41m Total assessable OB Income / less Total OB deductions

Assessable OB income

B \$, , , . ~~XX~~

Net OB income/loss

C \$, , , . ~~XX~~ /

Assessable OB income from related parties

D \$, , , . ~~XX~~

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

E \$, , , . ~~XX~~

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 \$,,,.~~XX~~ /

Conduit foreign income distributed during income year

C \$,,,.~~XX~~

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 \$,,,.~~XX~~ / 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 \$,,,.~~XX~~

DTA country

C

Section 128F exempt interest paid

D \$,,,.~~XX~~

Section 128FA exempt interest paid

E \$,,,.~~XX~~

Section G: Hybrid Mismatches

45 Did the hybrid mismatch rules apply to you?

A No Go to question 49 Yes Provide the following information

46 Have you made or received a payment at any time during the income year which gave rise to a deduction / non-inclusion or a deduction / deduction mismatch?

A No Go to question 47 Yes Provide the following information

46a Total amount of payments which gave rise to deduction/non-inclusion mismatches and deduction/deduction mismatches

B \$,,,.XX

46b List top three material arrangements which gave rise to the mismatch

Type of hybrid mismatch arrangement	Foreign country	Total amount of payments made during income year	Total amount of deductions denied or amount of income inclusion	Reason for difference	Were you the recipient of the payment?
A <input type="text"/>	B <input type="text"/>	C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .XX	D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .XX	E <input type="text"/>	F No <input type="checkbox"/> Yes <input type="checkbox"/>
A <input type="text"/>	B <input type="text"/>	C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .XX	D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .XX	E <input type="text"/>	F No <input type="checkbox"/> Yes <input type="checkbox"/>
A <input type="text"/>	B <input type="text"/>	C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .XX	D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .XX	E <input type="text"/>	F No <input type="checkbox"/> Yes <input type="checkbox"/>

47 Do your international related parties have an offshore hybrid mismatch?

A No Yes Provide the following information

Total amount of deductions denied under subdivision 832-H

B \$,,,.XX

48 Did you pay an amount of interest or an amount under a derivative financial arrangement to an international related party which was not taxed or taxed at 10% or less?

A No Yes Provide the following information

48a Total amount of deductions subject to subdivision 832-J

B \$,,,.XX

48b List top three material arrangements

Foreign country of interposed entity	Amount of payment	Amount of deductions denied	Reason
A <input type="text"/>	B \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .XX	C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .XX	D <input type="text"/>
A <input type="text"/>	B \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .XX	C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .XX	D <input type="text"/>
A <input type="text"/>	B \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .XX	C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .XX	D <input type="text"/>

49 Did you or your international related parties restructure or replace an arrangement in the current or prior year which would have been subject to any of the hybrid mismatch rules if the arrangement was still in place?

A No Yes Provide the following information

49a Provide the following information for the top three most material restructuring event(s)

Restructuring event 1

Description

A

As a result of the restructure, has your taxable income remained the same or decreased if compared to the replaced hybrid arrangement before the application of the hybrid mismatch rules?

B No Yes

Restructuring event 2

Description

A

As a result of the restructure, has your taxable income remained the same or decreased if compared to the replaced hybrid arrangement before the application of the hybrid mismatch rules?

B No Yes

Restructuring event 3

Description

A

As a result of the restructure, has your taxable income remained the same or decreased if compared to the replaced hybrid arrangement before the application of the hybrid mismatch rules?

B No Yes

50 If you answered yes at question 24, did you receive a foreign equity distribution that gave rise to a foreign income tax deduction?

A No Yes Provide the following information

50a Amount that is not non-assessable non-exempt under section 768-7

B \$, , .~~X~~

51 If you answered yes at question 24, did you derive branch hybrid mismatch income?

A No Yes Provide the following information

51a Amounts that are not non-assessable non-exempt under subsection 23AH(4A)

B \$, , .~~X~~



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}

Contact name

Daytime contact number (include area code)





