



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 2024*, available from our website at [ato.gov.au](http://ato.gov.au)

1 This schedule forms part of the tax return of:

Name of entity

Grid for name of entity

Tax file number (TFN)

Australian business number (ABN)

Section A: International related party dealings

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

No Yes Go to question 2a 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?

No Yes Go to question 2a 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?

No Yes Go to question 17 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 \$5 million and 50% of your current year aggregated turnover?

No Yes Go to question 3 Go to question 18





#### 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 B

Activity code	Expenditure	Revenue
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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Specified country H

Activity code	Expenditure	Revenue
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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Specified country N

Activity code	Expenditure	Revenue
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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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**5 Did you have any international related party dealings involving tangible property of a revenue nature, including trading stock and raw materials?**

A No  Yes  Provide the following information

**Tangible property of a revenue nature including trading stock and raw materials**

Expenditure		Revenue		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"/>

**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"/>	D \$	<input type="text"/>	E	<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"/>	D \$	<input type="text"/>	E	<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"/>	D \$	<input type="text"/>	E	<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		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"/>

**8b Management and administration services**

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"/>

**8c Insurance services**

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"/>

**8d Reinsurance services**

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"/>

**8e Research and development services**

Expenditure

C \$ .XX

Revenue

D \$ .XX

Main pricing methodology

Percentage of dealings with documentation code

E

F

**8f Sales and marketing services**

Expenditure

C \$ .XX

Revenue

D \$ .XX

Main pricing methodology

Percentage of dealings with documentation code

E

F

**8g Software and information technology services**

Expenditure

C \$ .XX

Revenue

D \$ .XX

Main pricing methodology

Percentage of dealings with documentation code

E

F

**8h Technical services**

Expenditure

C \$ .XX

Revenue

D \$ .XX

Main pricing methodology

Percentage of dealings with documentation code

E

F

**8i Logistics services**

Expenditure

C \$ .XX

Revenue

D \$ .XX

Main pricing methodology

Percentage of dealings with documentation code

E

F

**8j Asset management services**

Expenditure

C \$ .XX

Revenue

D \$ .XX

Main pricing methodology

Percentage of dealings with documentation code

E

F

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

Expenditure

C \$ .XX

Revenue

D \$ .XX

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**

Expenditure

C \$ .XX

Revenue

D \$ .XX

Main pricing methodology

Percentage of dealings with documentation code

E

F

**9b Principal derivative types**

Derivative code

Derivative code

Derivative code

G1

G2

G3

**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**

	Book value	Consideration	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E <input type="text"/> <input type="text"/>	F <input type="text"/>

**10b Securitisation**

	Book value	Consideration	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E <input type="text"/> <input type="text"/>	F <input type="text"/>

**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

**11a Amounts borrowed**

	Interest bearing loans – Average balance	Interest free loans – Average balance	
I \$	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**11b Amounts loaned**

	Interest bearing loans – Average balance	Interest free loans – Average balance	
I \$	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**11c Interest**

	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E <input type="text"/> <input type="text"/>	F <input type="text"/>

**11d Guarantees**

	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E <input type="text"/> <input type="text"/>	F <input type="text"/>

**11e Insurance**

	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E <input type="text"/> <input type="text"/>	F <input type="text"/>

**11f Reinsurance**

	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E <input type="text"/> <input type="text"/>	F <input type="text"/>

**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="checkbox"/> <input type="checkbox"/>	C <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"/> <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"/> <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"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
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**11h Other financial dealings** (specify in label H below)

Expenditure **C** \$

Revenue **D** \$

Main pricing methodology **E**  Percentage of dealings with documentation code **F**

Description **H**



**12 Did you have any other international related party dealings of a revenue nature not reported at questions 5 to 11?**

**A** No  **Yes**  Provide the following information

**Other** (specify in label H below)

Expenditure **C** \$

Revenue **D** \$

Main pricing methodology **E**  Percentage of dealings with documentation code **F**

Description **H**





**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**

*Interest bearing loans*

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

<p>Average balance <b>K</b> \$ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><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</p>	<p><b>K</b> \$ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><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</p>
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**18c Internal trading stock transfers**

Trading stock purchase costs **I** \$ -X

Trading stock sales proceeds **J** \$ -X

**18d Amounts claimed or returned for other internally recorded dealings**

Total amounts claimed **I** \$ -X

Total amounts returned **J** \$ -X

Description of amounts claimed/returned

<b>L</b>	
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**!** If you are lodging a paper return provide 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

<p><b>Average quarterly balance of debt interests</b> <b>B</b> \$ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><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</p> <p><b>Average quarterly balance of equity interests</b> <b>D</b> \$ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><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</p>	<p style="text-align: center;"><i>Amounts received</i></p> <p><b>C</b> \$ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><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</p> <p style="text-align: center;"><i>Amounts provided</i></p> <p><b>E</b> \$ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><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</p>
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**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** \$ -X

*Total value of TOFA gains for those financial arrangements*

**C** \$ -X

*Total value of TOFA losses for those financial arrangements*

**D** \$ -X

**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

Listed countries B  Specified countries C  Other unlisted countries D

**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

Listed countries B  Specified countries C  Other unlisted countries D

**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

Listed countries B  Specified countries C  Other unlisted countries D

**21e Have your CFCs in the following countries satisfied the active income test for their statutory accounting period(s) under section 432 of ITAA 1936?**

Listed countries Specified countries Other unlisted countries

A No  Yes  B No  Yes  C No  Yes

**21f Did you exclude tainted interest income from the passive income of a CFC which was an AFI subsidiary?**

A No  Yes  Provide the following information

**Financial intermediary business**

**Did your AFI subsidiary CFCs have banking licences in their countries?**

B No  Yes

**Did your AFI subsidiary CFCs principally derive their income from the lending of money?**

C No  Go to question 22 Yes  Provide the following information

**Specify the total amount of tainted interest income excluded from passive income of your financial intermediary subsidiary CFCs (excluding CFCs with banking licences in their country)**

Listed countries D \$ -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





## 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 \$ .XX

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

B \$ .XX

Other notional assessable income

C \$ .XX

Subtotal  
(Add A, B and C)

D \$ .XX

### Specified countries CFC (Section 384)

Adjusted tainted income

E \$ .XX

Other notional assessable income

F \$ .XX

Subtotal  
(Add E and F)

G \$ .XX

### Other unlisted countries CFC (Section 384)

Adjusted tainted income

H \$ .XX

Other notional assessable income

I \$ .XX

Subtotal  
(Add H and I)

J \$ .XX

**Total notional assessable income**

Add subtotals  
D, G and J

K \$ .XX

## 23b Specify the amounts of notional allowable deductions

Listed countries

A \$ .XX

Specified countries

B \$ .XX

Other unlisted countries

C \$ .XX

**Total notional allowable deductions**

D \$ .XX

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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="text"/>	C \$ <input type="text"/>	D \$ <input type="text"/>
E <input type="text"/>	F \$ <input type="text"/>	G \$ <input type="text"/>
H <input type="text"/>	I \$ <input type="text"/>	J \$ <input type="text"/>

**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 Were the thin capitalisation rules applicable to you?

A No  Go to question 30b Yes  Go to question 31

30b Did you rely on the \$2 million threshold exemption?

A No  Yes  Go to question 40

30c Did you rely on one of the following exemptions in determining the thin capitalisation rules did not disallow any of your debt deductions?

A 90% asset threshold No  Yes  If you were a GCI or investing financial entity, complete question 39a only

B Certain special purpose entities No  Yes  Complete question 35d only

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 for the income year?

A Code

32a If you entered code 2 or 3 at question 32, label A, what was your financial entity type?

A Code

32b Did the thin capitalisation amendments in the *Treasury Laws Amendment (Making Multinationals Pay Their Fair Share – Integrity and Transparency) Act 2024* apply to you in the income year?

A No  What was your entity type at the end of your income year? Yes  Go to question 34

B Code







35c If you entered code 1, 2, or 3 at question 32, did you rely on the third party debt test?

A No  Yes  Provide the following information

B Code

Third party earnings limit

C \$ .XX

Did the holder of a debt interest issued by you that satisfies the third party debt conditions have recourse to Australian assets that were rights that satisfy paragraphs 820-427A(5)(a) and (b)?

D No  Yes

Did the holder of a debt interest issued by you that satisfies the third party debt conditions have recourse to Australian assets held by another member of the obligor group in relation to the debt interest?

E No  Yes

Did the holder of a debt interest issued by you have recourse to assets that were membership interests in you that satisfy paragraph 820-427A(4)(b)?

F No  Yes

Did the holder of a debt interest, that satisfies the third party debt conditions, have recourse to minor or insignificant assets that were disregarded pursuant to paragraph 820-427A(3)(c)?

G No  Yes  Provide the minor or insignificant assets amount

H \$ .XX

Did you have a conduit financing arrangement?

I No  Yes

Were you the conduit financier?

J Yes  Go to label L

No  Provide the conduit financier's ABN and go to label N

K Australian business number (ABN)

If you were the conduit financier, did the terms of each relevant debt interest held by you, to the extent that those terms relate to costs incurred, differ from the terms of the ultimate debt interest?

L No  Yes

M Code  Go to label P

If you were not the conduit financier, did the terms of the relevant debt interest issued by you, to the extent that those terms relate to costs incurred, differ from the terms of the ultimate debt interest?

N No  Yes

O Code

Were you a party to one or more cross-staple arrangements in effect during the income year?

P No  Yes

Were you a member of an obligor group in relation to a debt interest not issued by you?

Q No  Yes



**37a Were you an investing financial entity (non-ADI) for the income year?**

Answer 'Yes' if you entered code 2 or 3 at question 32, label A.

A No  Yes  Provide the following information where applicable

B	Average value of assets	I	Average value of associate entity excess amount
C	Asset revaluation amount for thin capitalisation purposes	J	Average value of excluded equity interests
D	Safe harbour debt amount	K	Average zero capital amount
E	Excess debt amount	L	Average on-lent amount
F	Average value of non-debt liabilities	<b>Outward investing entity</b>	
G	Average value of associate entity debt	M	Average value of controlled foreign entity equity
H	Average value of associate entity equity	N	Average value of controlled foreign entity debt

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

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

B \$

**38a If you were an ADI, did you rely on the arm's length capital test?**

A No  Yes  Provide your arm's length capital amount

B \$

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

A No  Yes  Provide the following information where applicable

<b>ADI</b>		<b>Non-ADI</b>	
B	Worldwide group capital ratio	D	Worldwide debt
C	Worldwide capital amount	E	Worldwide equity
		F	Worldwide gearing debt amount
		G	Statement worldwide assets
		H	Average Australian assets

**39a Did you restructure or replace an arrangement during the income year which would have satisfied the conditions in subsection 820-423A(2) or (5), if the arrangement was still in place on or after 1 July 2024?**

A No  Yes  Provide the information for the restructuring event

**Restructuring event**

Description

B





**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
A <input type="text"/> <input type="text"/>	B <input type="text"/> <input type="text"/> <input type="text"/>	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .XX
A <input type="text"/> <input type="text"/>	B <input type="text"/> <input type="text"/> <input type="text"/>	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .XX
A <input type="text"/> <input type="text"/>	B <input type="text"/> <input type="text"/> <input type="text"/>	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .XX
Total amount of deductions denied or amount of income inclusion	Reason for difference	Were you the recipient of the payment?
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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .XX	E <input type="text"/> <input type="text"/> <input type="text"/>	F No <input type="checkbox"/> Yes <input type="checkbox"/>
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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .XX	E <input type="text"/> <input type="text"/> <input type="text"/>	F No <input type="checkbox"/> Yes <input type="checkbox"/>
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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .XX	E <input type="text"/> <input type="text"/> <input type="text"/>	F No <input type="checkbox"/> Yes <input type="checkbox"/>

**47 Have you made an importing payment under a structured arrangement?**

A No  Go to question 47a      Yes  Provide the following information

Total amount of the importing payments you made under the structured arrangements  
B \$ .XX

Total amount of the offshore hybrid mismatch under the structured arrangements  
C \$ .XX

Total amount of deductions disallowed for structured arrangements  
D \$ .XX

**47a Do you have any other offshore hybrid mismatches within your Division 832 control groups?**

A No       Yes  Provide the following information

Total amount of the offshore hybrid mismatch under non-structured arrangements  
B \$ .XX

Total amount of deductions disallowed for non-structured arrangements  
C \$ .XX

**47b List the top three most material offshore hybrid mismatches**

Type of offshore hybrid mismatch	Amount of offshore hybrid mismatch	Type of the importing payments
A <input type="text"/>	B \$ <input type="text"/>	C <input type="text"/>
A <input type="text"/>	B \$ <input type="text"/>	C <input type="text"/>
A <input type="text"/>	B \$ <input type="text"/>	C <input type="text"/>

  

Amount of importing payments (including amounts that would be an importing payment if section 832-625(3)(b) of the ITAA 1997 was disregarded)	Amount of deductions disallowed
D \$ <input type="text"/>	E \$ <input type="text"/>
D \$ <input type="text"/>	E \$ <input type="text"/>
D \$ <input type="text"/>	E \$ <input type="text"/>

  

Reason the deduction disallowed was less than the importing payment

F

F

F

**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 \$

**48b List top three material arrangements**

Foreign country of interposed entity	Amount of payment
A <input type="text"/>	B \$ <input type="text"/>
A <input type="text"/>	B \$ <input type="text"/>
A <input type="text"/>	B \$ <input type="text"/>

  

Amount of deductions denied	Reason
C \$ <input type="text"/>	D <input type="text"/>
C \$ <input type="text"/>	D <input type="text"/>
C \$ <input type="text"/>	D <input type="text"/>





## 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 statement

We are authorised to request TFNs by the *Taxation Administration Act 1953*. We use them to identify you in our records. It is not an offence not to provide TFNs. However, this may cause delays in processing your form.

Taxation law authorises us to collect information and disclose it to other government agencies. This includes personal information of the person authorised to complete the form and sign the declaration. See more about your privacy at [ato.gov.au/privacy](http://ato.gov.au/privacy)

### Declaration

I declare that the information on this tax return, all attached schedules and any additional documents is true and correct.

Signature

Date   /   /

Contact name

Daytime contact number (include area code)



