



Australian Government
Australian Taxation Office

International dealings schedule

2024

When completing this form

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

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 - 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 2024*, available from our website at ato.gov.au.

1 This schedule forms part of the tax return of:

Name of entity

A horizontal row of 20 empty rectangular boxes, each with a red double-line border. The boxes are evenly spaced and extend across the width of the page.

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 \$5 million and 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 B

Activity

Expenditure

Revenue

Foreign country H

Activity

100

Activity code	Expenditure	Revenue
	J \$	·☒ K \$
	J \$	·☒ K \$
	J \$	·☒ K \$
All other amounts	L \$	·☒ M \$

Foreign country N

Activity

Expenditure

Revenue

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

Specified country H

Specified country

Activity code	Expenditure	Revenue
0	P \$	Q \$
0	P \$	Q \$
0	P \$	Q \$
All other amounts	R \$	S \$



8e Research and development services

Expenditure

C \$

Revenue

D \$

Main pricing methodology

Percentage of dealings with documentation code

E

F

8g Software and information technology services

Expenditure

C \$  ·☒

Revenue

D \$  ·☒

Main pricing methodology

E 

F 

Percentage of dealings with documentation code

8k	Other services (specify in label H below)
C \$	Expenditure
D \$	Revenue
E	Main pricing methodology
F	Percentage of dealings with documentation code
G	Description

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

A No Yes Provide the following information

9a Derivatives

Expenditure	Revenue	Main pricing methodology
C \$ [15 boxes]	D \$ [15 boxes]	E [2 boxes] F [1 box]

9b Principal derivative types

Derivative code	Derivative code	Derivative code
G1 <input type="checkbox"/>	G2 <input type="checkbox"/>	G3 <input type="checkbox"/>

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?



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

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	C	D \$	E \$
C	C	D \$	E \$
C	C	D \$	E \$
All other currencies	F \$	G \$	
<hr/>			
H	I	J \$	K \$
I	I	J \$	K \$
I	I	J \$	K \$
All other currencies	L \$	M \$	
<hr/>			
N	O	P \$	Q \$
O	O	P \$	Q \$
O	O	P \$	Q \$
All other currencies	R \$	S \$	

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

Expenditure

Main pricing methodology

Percentage of
dealings with
documentation
code

Revenue

Description

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

Yes Provide the following information

Other (specify in label H below)

Expenditure

Revenue

Main pricing methodology

F

Description

H

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 Go to question 13f Yes Provide the following information at 13a to 13f

13a Disposal or acquisition of 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="checkbox"/>	D \$ <input type="text"/> - <input type="checkbox"/>	G <input type="checkbox"/> <input type="checkbox"/>	F <input type="checkbox"/>

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="checkbox"/>	D \$ <input type="text"/> - <input type="checkbox"/>	G <input type="checkbox"/> <input type="checkbox"/>	F <input type="checkbox"/>

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="checkbox"/>	D \$ <input type="text"/> - <input type="checkbox"/>	G <input type="checkbox"/> <input type="checkbox"/>	F <input type="checkbox"/>

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="checkbox"/>	D \$ <input type="text"/> - <input type="checkbox"/>	G <input type="checkbox"/> <input type="checkbox"/>	F <input type="checkbox"/>

13e Other disposal or acquisition of 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="checkbox"/>	D \$ <input type="text"/> - <input type="checkbox"/>	G <input type="checkbox"/> <input type="checkbox"/>	F <input type="checkbox"/>

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="checkbox"/>	D \$ <input type="text"/> - <input type="checkbox"/>

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"/> <input type="text"/> <input type="text"/>	C <input type="text"/> <input type="text"/>	D <input type="text"/> <input type="text"/> <input type="text"/>	E <input type="text"/> <input type="text"/>
14b Non-monetary payment	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"/>	E <input type="text"/> <input type="text"/>

15 Did you provide or receive share-based employee remuneration to or from an international related party?

A No Yes Provide the following information for any international related party recharge amounts you provided or received as part of those arrangements.

Recharge amounts	Deductions	Income
C \$ <input type="text"/> . <input type="text"/> - <input type="checkbox"/>	D \$ <input type="text"/> - <input type="checkbox"/>	

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 C <input type="checkbox"/>	Capital value D <input type="checkbox"/>	Appendix 7 code E <input type="checkbox"/> <input type="checkbox"/>	Foreign country G <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Percentage of dealings with documentation code F <input type="checkbox"/>
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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 C <input type="checkbox"/>	Capital value D <input type="checkbox"/>	Appendix 7 code E <input type="checkbox"/> <input type="checkbox"/>	Foreign country G <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Percentage of dealings with documentation code F <input type="checkbox"/>
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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 C <input type="checkbox"/>	Capital value D <input type="checkbox"/>	Appendix 7 code E <input type="checkbox"/> <input type="checkbox"/>	Foreign country G <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Percentage of dealings with documentation code F <input type="checkbox"/>
---	--	---	--	---

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



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 \$ -

Total **D \$**

Section 457 – CFCs change of residence

Section 459A – CGCs / GFTs and interposed Australian entities

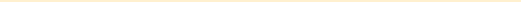
22a Specify the gross revenue included in the gross turnover of your CFCs that have satisfied the active income test.

Listed countries

Specified countries

B \$  · X

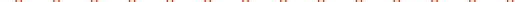
Other unlisted countries

C \$  .

Total D \$

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

Listed countries

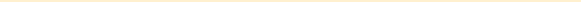
A \$ 

Specified countries

B \$ [REDACTED] -

Other unlisted countries

C \$ 

Total D \$ 

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 \$.

Specified countries C \$.

Other unlisted countries D \$.

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

E \$.

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

Listed countries B \$.

Specified countries C \$.

Other unlisted countries D \$.

24e Subdivision 768-A – foreign equity distributions on minimum 10% participation interests in foreign companies

B \$.

C \$.

D \$.

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 \$.

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 \$.

Capital gain reductions C \$.

Capital loss amounts D \$.

Capital loss reductions E \$.

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="checkbox"/>	C <input type="checkbox"/>
Transfer 2	B \$ <input type="text"/> . <input type="checkbox"/>	C <input type="checkbox"/>
Transfer 3	B \$ <input type="text"/> . <input type="checkbox"/>	C <input type="checkbox"/>

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

29 Cross-border hybrid entities and hybrid instruments

29a Were you a partner in a foreign hybrid limited partnership (FHL) 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 FHL/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 \$ -

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

F No Yes

| No | Yes |

Were you the conduit financer?

J Yes Go to label L

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

K Australian business number (ABN)

If you were the conduit financer, 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 financer, 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 **Y** Yes

0 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

35d Were you or a member of your tax consolidated group, a special purpose vehicle subject to section 820-39 of the ITAA 1997?

A No Yes Provide the following information for your special purpose vehicle

Debt deductions

B \$.

Debt deductions on debt from related non-residents

C \$.

Average debt amount

D \$.

Interest income and other amounts covered by paragraph 820-50(3)(b)

E \$.

Interest income and other amounts covered by paragraph 820-50(3)(b) derived from related non-residents

F \$.

36 Were you an authorised deposit taking institution (ADI) for the income year?

Answer 'Yes' if you entered code 4 or 5 at Question 32, label A.

A No Yes Provide the following information where applicable

All ADI entities

(Adjusted) average equity capital

B \$.

Safe harbour capital amount

C \$.

Equity capital shortfall amount

D \$.

Outward investing ADI

Average value of risk weighted assets

E \$.

Equity capital attributable to overseas permanent establishment(s)

F \$.

Outward investing ADI – continued

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

G \$.

Average value of controlled foreign entity equity

H \$.

Tier 1 prudential capital deductions

I \$.

Inward investing ADI

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

J \$.

Average value of dotation capital

K \$.

37 Were you a non-ADI and non-financial entity for the income year?

Answer 'Yes' if you entered code 6 or 7 at question 32, label A.

A No Yes Provide the following information where applicable

All non-ADI entities

Average value of assets

B \$.

Asset revaluation amount for thin capitalisation purposes

C \$.

Safe harbour debt amount

D \$.

Excess debt amount

E \$.

Average value of non-debt liabilities

F \$.

Average value of associate entity debt

G \$.

Average value of associate entity equity

H \$.

All non-ADI entities – continued

Average value of associate entity excess amount

I \$.

Average value of excluded equity interests

J \$.

Financial entity

Average zero capital amount

K \$.

Average on-lent amount

L \$.

Outward investing entity

Average value of controlled foreign entity equity

M \$.

Average value of controlled foreign entity debt

N \$.

Section F: Miscellaneous

42 Did you have a Conduit Foreign Income balance and/or distribute amounts of Conduit Foreign Income during the income year?

A No Yes Provide the following information

Balance of conduit foreign income

B \$. /

Conduit foreign income distributed during income year

C \$. /

43 Do you have an unfranked non portfolio dividend account (section 46FB ITAA 1936)?

A No Yes Provide the following information

Balance of unfranked non-portfolio dividend account at year end

B \$. / Code

44 Did you pay amounts of interest exempt from withholding tax during the income year?

A No Yes Provide the following information

Interest paid to financial institution exempt from withholding under a DTA

B \$. / DTA country

C

Section 128F exempt interest paid

D \$. /

Section 128FA exempt interest paid

E \$. /

Section G: 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 \$.

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="checkbox"/>	B <input type="checkbox"/>	C \$ <input type="text"/> . <input type="text"/>
A <input type="checkbox"/>	B <input type="checkbox"/>	C \$ <input type="text"/> . <input type="text"/>
A <input type="checkbox"/>	B <input type="checkbox"/>	C \$ <input type="text"/> . <input type="text"/>
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"/>	E <input type="checkbox"/>	F No <input type="checkbox"/> Yes <input type="checkbox"/>
D \$ <input type="text"/> . <input type="text"/>	E <input type="checkbox"/>	F No <input type="checkbox"/> Yes <input type="checkbox"/>
D \$ <input type="text"/> . <input type="text"/>	E <input type="checkbox"/>	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 \$.

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

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

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 \$.

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

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 \$, , , , , , , .

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 \$, , , , , , , .

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

Declaration

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

Signature

Date Day / Month / Year

Contact name

Daytime contact number (include area code)

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