

- Use this form to work out your BEPS disclosure information.
- Do not submit this form to Inland Revenue. Submit your BEPS disclosure information in myIR.
- Read our BEPS disclosure guidance pdf for help completing this form.

Entity name

IRD number (8 digit numbers start in the second box.

1. Hybrid and branch mismatches

Select any that apply

- Hybrid entity/Branch/Dual resident disclosure
- Hybrid payment disclosure
- Hybrid receipt disclosure
- Double deduction disclosure
- Imported mismatch disclosure

Name of Counterparty	Counterparty tax ID	Counterparty tax residence	Type of Arrangement	Amount of counteraction in New Zealand under subpart FH	Counteraction applied in another jurisdiction	Name of the jurisdiction applying to the counteraction (if any)
					<input type="checkbox"/> Yes <input type="checkbox"/> No	

2. Mismatch amounts and Surplus assessable income amounts

Mismatch amounts		Surplus assessable income	
Opening balance		Opening balance	
ADD: Mismatch amounts arising		ADD: Surplus assessable income arising	
LESS: Mismatch amounts set off		LESS: Surplus assessable income set off	
LESS: Mismatch amounts eliminated		LESS: Surplus assessable income eliminated	
LESS: Stranded mismatch amounts		LESS: Surplus assessable income tax credit	
LESS: Grouped mismatch amounts		LESS: Grouped surplus assessable income	
EQUALS: Closing balance		EQUALS: Closing balance	

3. Interest limitation disclosure

Thin capitalisation group information

Has your group had a NZ group debt percentage for thin capitalisation purposes of 40% or higher at any measurement date during the year (s. FE 12)? Leave blank if this section does not apply to you.

Yes No

Group interest expense (arising from cross-border related borrowing)	
Group interest expense (other)	
Group interest-bearing debt (cross-border related borrowing)	
Group interest-bearing debt (other)	
Total group assets	
Group "non-debt liabilities" adjustment made to total assets for purposes of the thin capitalisation rules (s. FE 16B)	
Group thin capitalisation percentage of the New Zealand group	
Thin capitalisation income adjustment calculated under s. FE 6(2) (if an excess debt entity)	

4. Restricted transfer pricing

At any point during the year have you had \$10 million or more of cross-border related borrowing?
Leave blank if this section does not apply to you.

Yes No

Have you incurred interest on a cross-border related borrowing where the interest rate under an existing loan agreement has been reduced from the original interest rate in order to fall within any of the following?

Select any that apply

- Restricted credit rating (s. GC 16(9))
- Group credit rating (s. GC 16(10))
- Optional credit rating (s. GC 16(11))
- Insuring or lending person (s. GC 17)
- Loan features that may be disregarded (s. GC 18(3))

What is the value of non-deductible interest under each of the following sections?

	Non-deductible interest value
Restricted credit rating (s. GC 16(9))	
Group credit rating (s. GC 16(10))	
Optional credit rating (s. GC 16(11))	
Insuring or lending person (s. GC 17)	
Loan features that may be disregarded (s. GC 18(3))	

Have you relied on any of the following situations to allow a specific feature to be considered in pricing a cross-border related borrowing?

Select any that apply

- Term of loan adjustment (s. GC 18(8))
- Features reflecting other borrowing (s. GC 18(9))
- Borrowing required for some insuring or lending persons (s. GC 18(10))