

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. Thin capitalisation group information

If your group is subject to the thin capitalisation rules at any measurement date during the year (s. FE 12) complete this section otherwise leave it blank.

Which control threshold for members of the thin capitalisation group (s. FE 27) is being used? 50% 66%

Is the total interest deduction less than one of the de minimis amounts? Yes No

Please list the companies that are included in the thin capitalisation group (s. FE 30).

Entity names	IRD number

Thin capitalisation group calculation

Add your financial details below

Group interest expense (arising from related borrowing)	\$
Group interest expense (other)	\$
Group interest-bearing debt (related borrowing)	\$
Group interest-bearing debt (other)	\$
Total debt	\$
Total assets	\$
Group non-debt liabilities	\$
Net assets (total group assets less non-debt liabilities)	\$
On-lending concession	\$
Group debt percentage	%

Calculation

Thin capitalisation income adjustment calculated under s. FE 6(2) (if an excess debt entity)

Total deduction	\$
Mismatch	\$
Fixed-rate foreign equity (FRD)	\$
Adjust	\$
Total debt	\$
Concession (on-lending concession)	\$
Group debt factor	\$
Group debt percentage	%
Threshold amount	\$
Income adjustment total	\$

4. Interest limitation rules/Restricted transfer pricing

Leave blank if this section does not apply to you.

At any point during the year have you had \$10 million or more of cross-border related borrowing?

Yes No

Did your group have a New Zealand group debt percentage for thin capitalisation purposes of 40% or higher at any measurement date during the year (s. FE 12)?

Yes No

If this form is being completed for a group, please add details of the companies in the group that have cross-border related borrowings.

Group Records

Entity names	IRD number

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))