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 This form is to support compliance with the hybrid mismatch, thin capitalisation and restricted transfer pricing rules. If completed for a group, include details of the thin capitalisation group elections to be made under section FE 9. Complete and retain this form and the work papers prepared to support the income tax return filed for the group/company. 						
Entity name IRD number Period Day Month Year				'ear		
Please tick if you are completing for: A single customer A group of companies Group records If this form is being completed for a group, include companies details below.						
Entity names			IRD number			number
1. Hybrid and branch mismatches						
Select any that app	Category		Entit	y name	IRD r	number
Hybrid financial instruments			Enary name			
Hybrid payment						
Hybrid receipt Hybrid entity/branch/dual resident Hybrid entities - deductions/non-inclusion Hybrid entities - double-deduction/double income						
Imported mismatch						
Imported misr		o complete the t	ble below			
ii you nave entere	d information abov	e, complete the ta	DIE DEIOW.	Amount of	Counteraction	Name of the
Name of counterparty	Counterparty tax ID	Counterparty tax residence	Type of arrangement	counteraction in New Zealand under subpart FH	applied in another jurisdiction (tick if applies)	jurisdiction applying to the counteraction (if any)

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 informati	tion	1
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otherwise leave it blank.	iete tris sect	ION
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 percentary or higher at any measurement date during the year (s. FE		of 40% 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		ble interest value		
Restricted credit rating (s. GC 16(9))	\$	ble litterest value		
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))				