

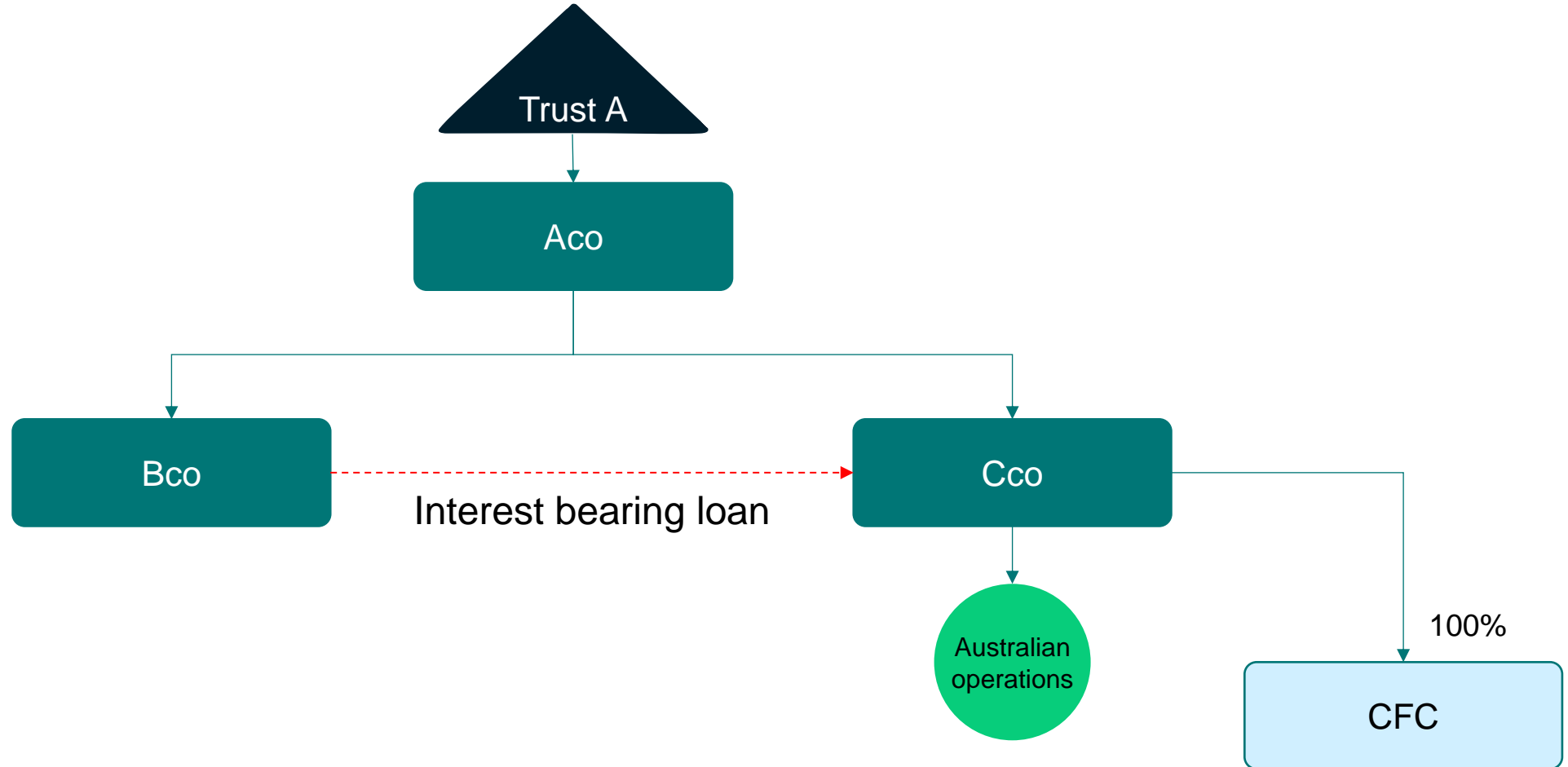


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Appendix A – Additional examples for consideration

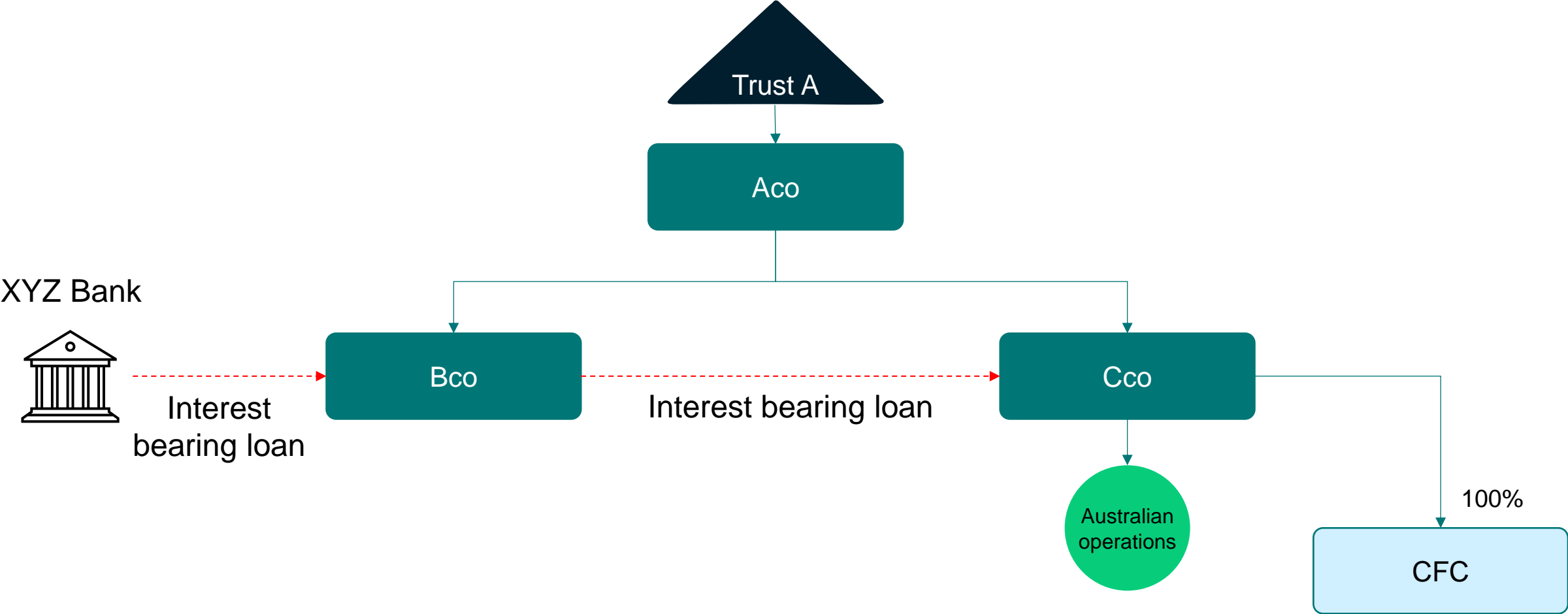
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Example 1: Intragroup debt



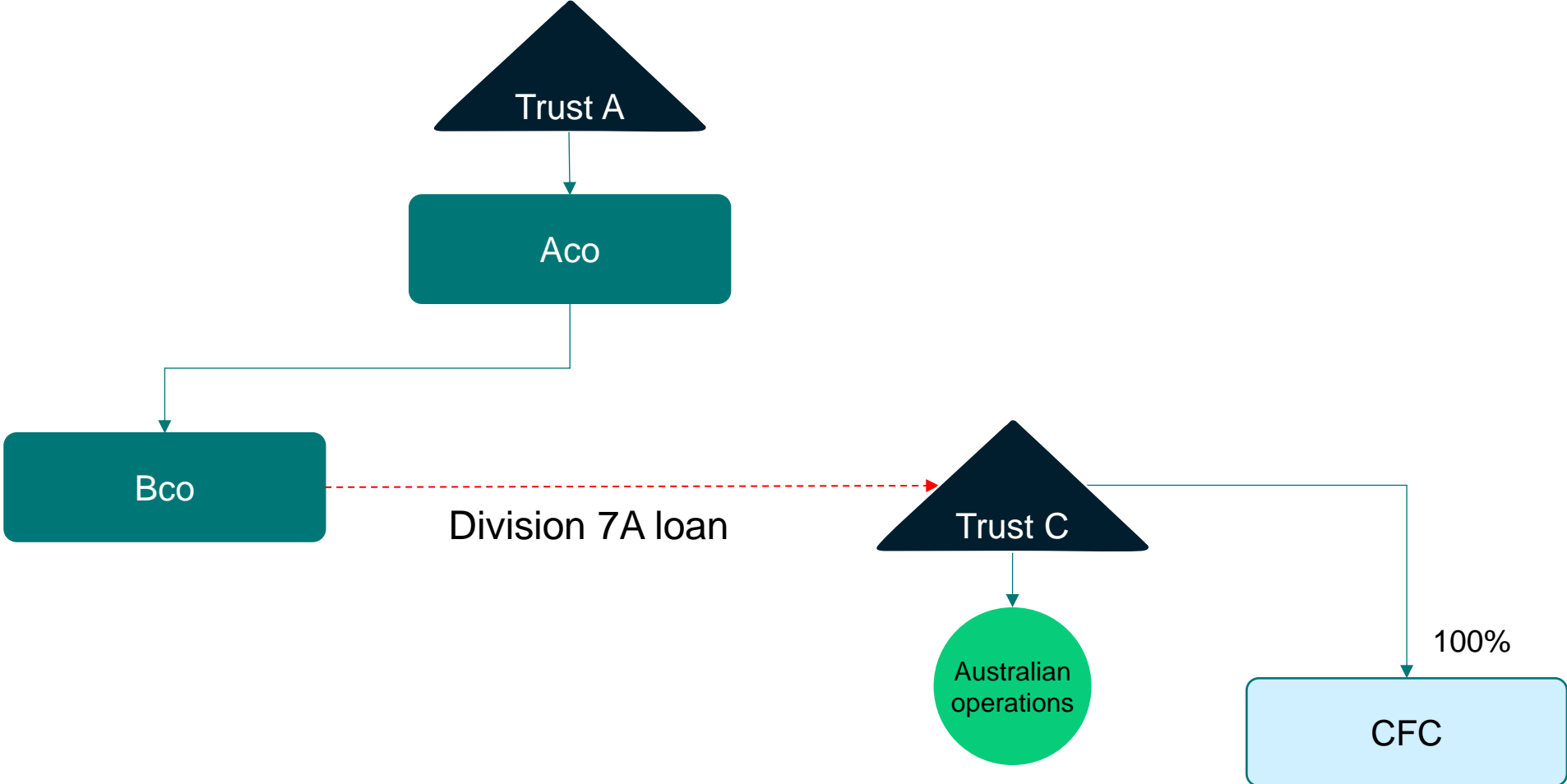
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Example 2: Intragroup debt and external bank loans



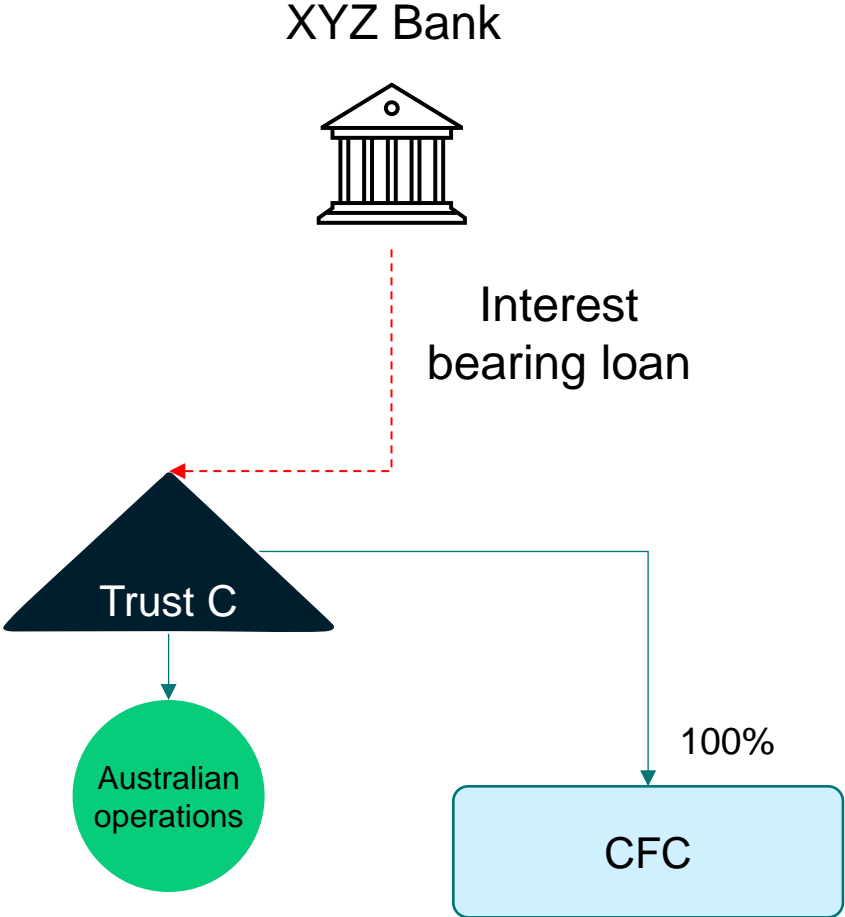
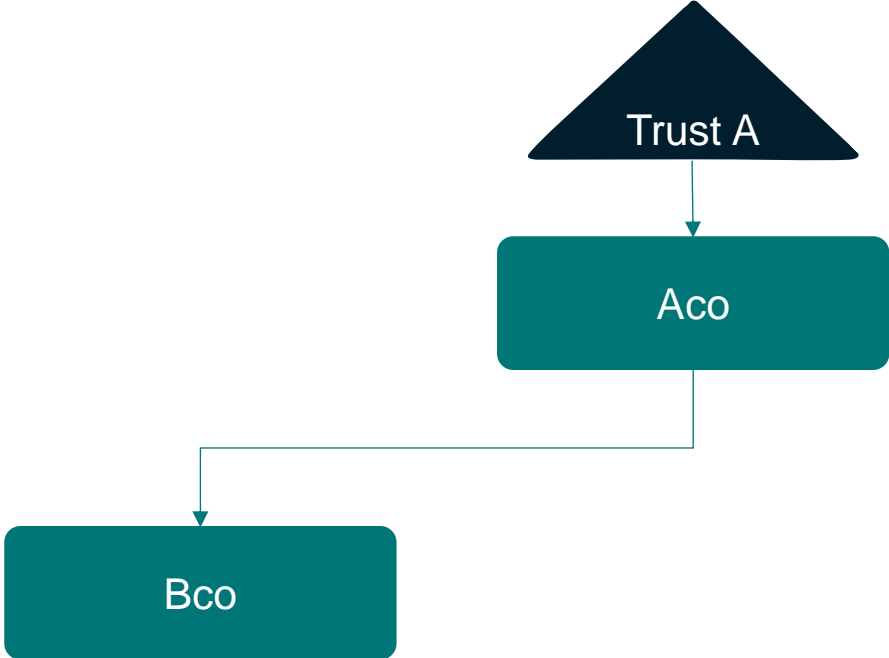
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Example 3: Intragroup debt using Division 7A loans



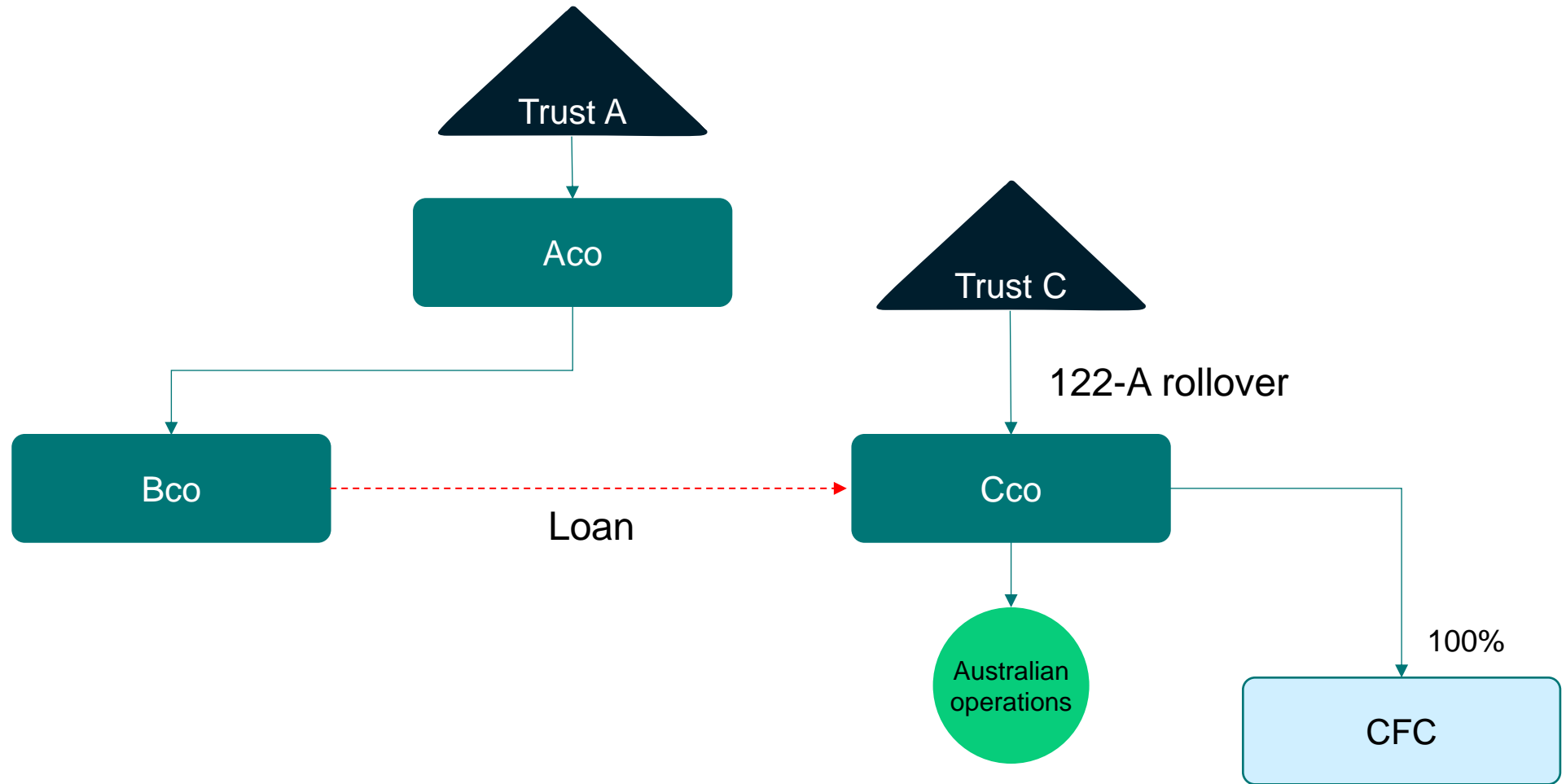
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Example 3: Option 6 – repayment using bank loans



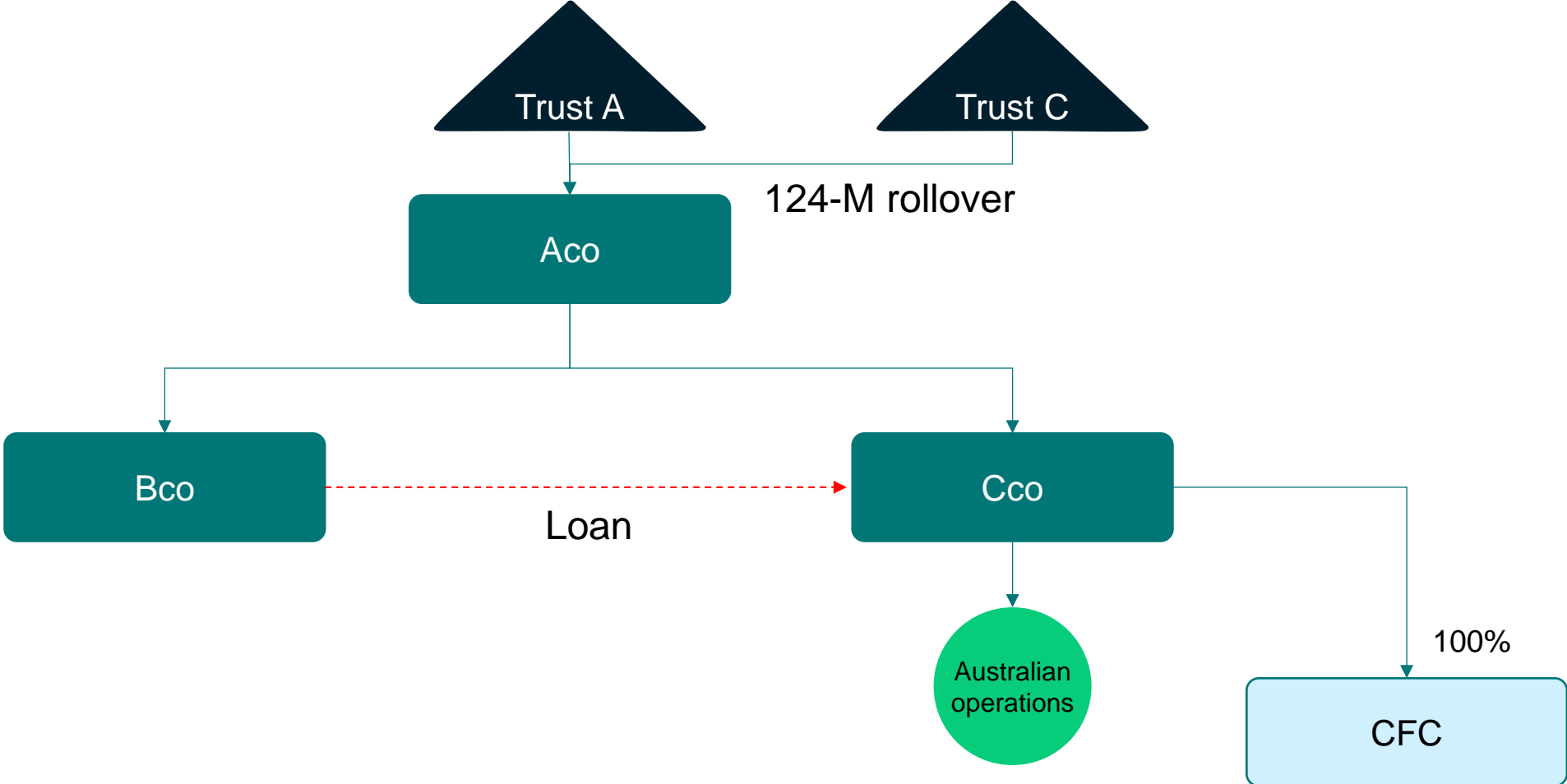
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Example 3: Option 7 – Subdivision 122-A rollover



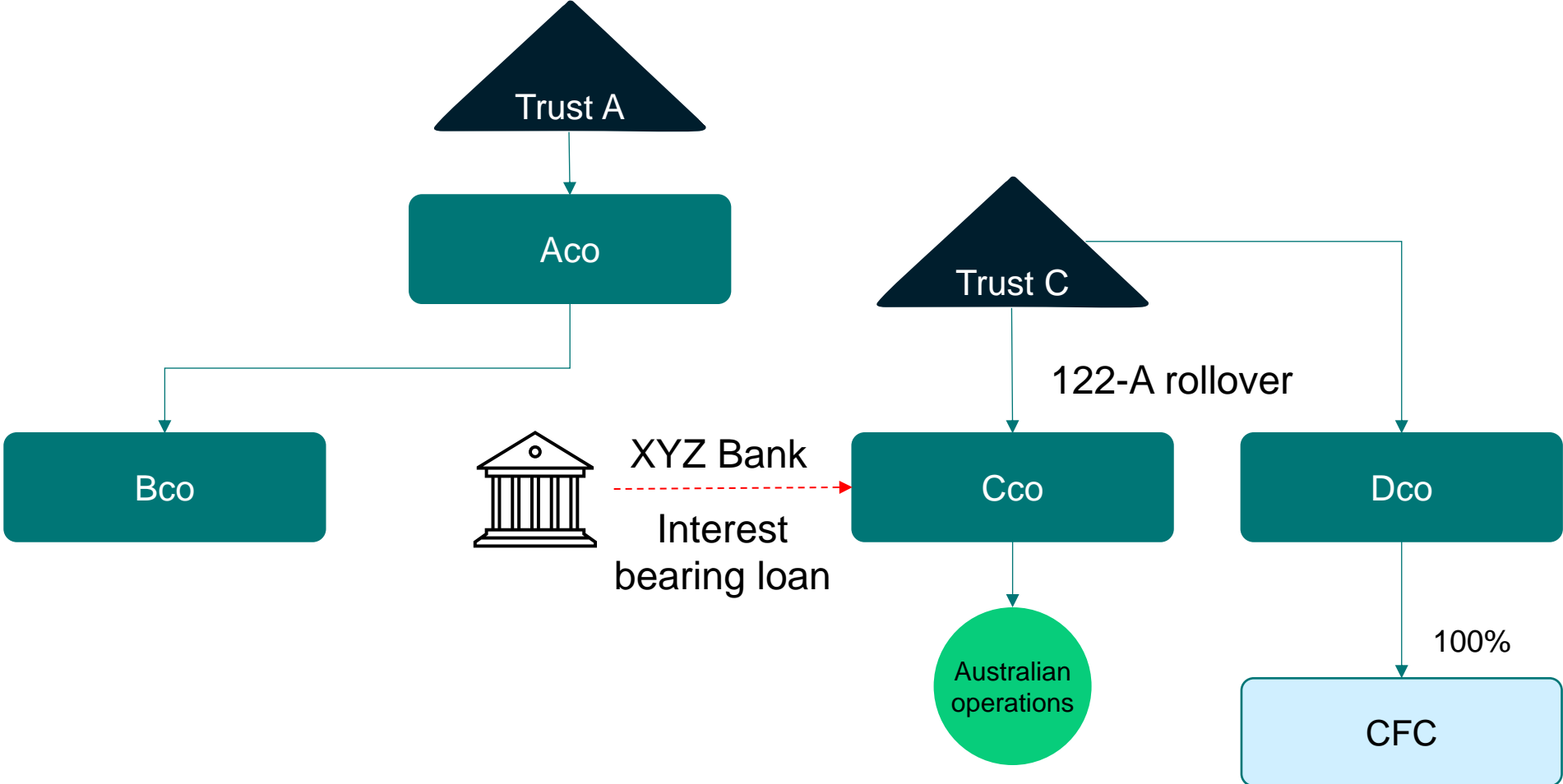
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Example 4: Option 8 – Subdivision 124-M rollover



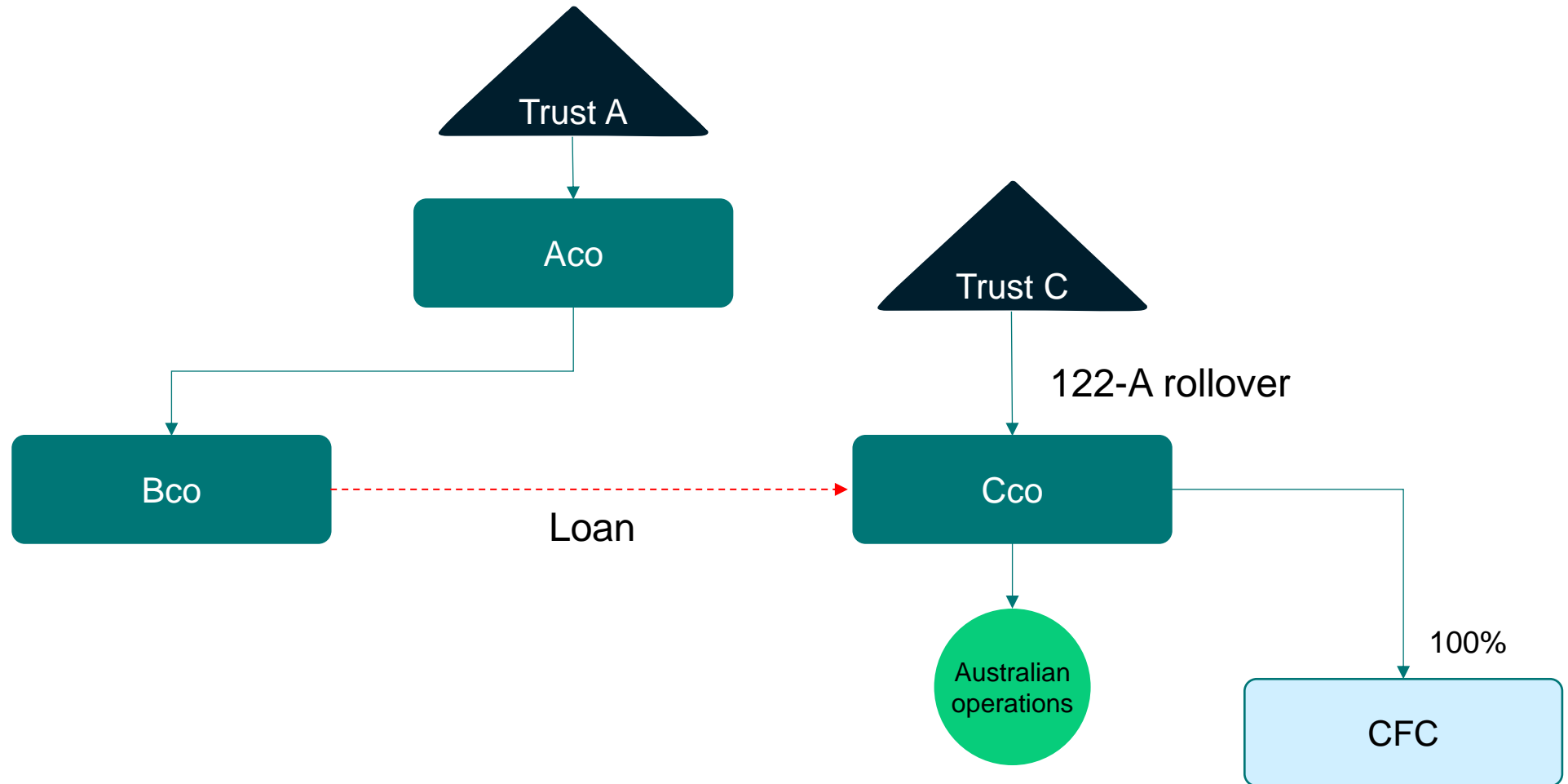
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Example 5: Separating the Australian and foreign business operations



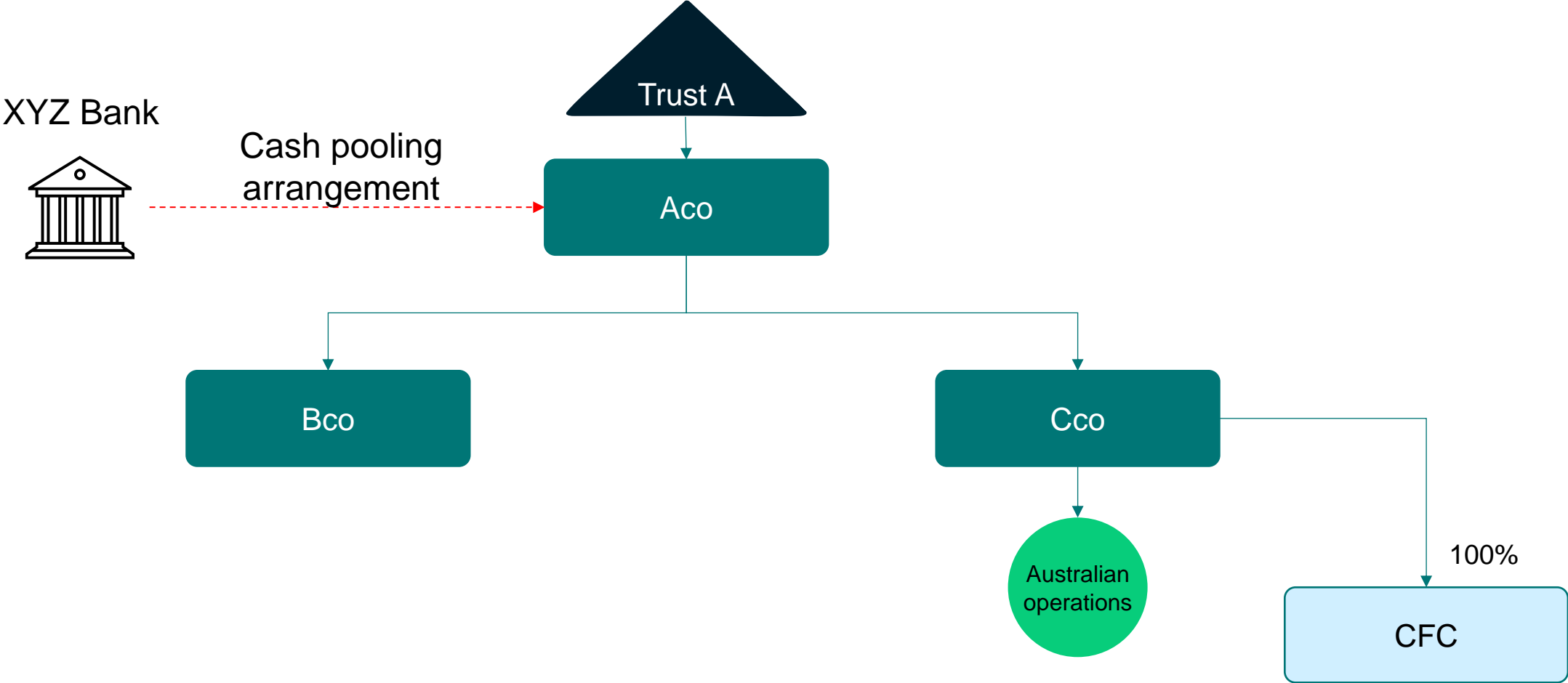
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Example 6: Option 8 – Dividend payment



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Example 7: Amending a cash pooling arrangement





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Making
business
personal