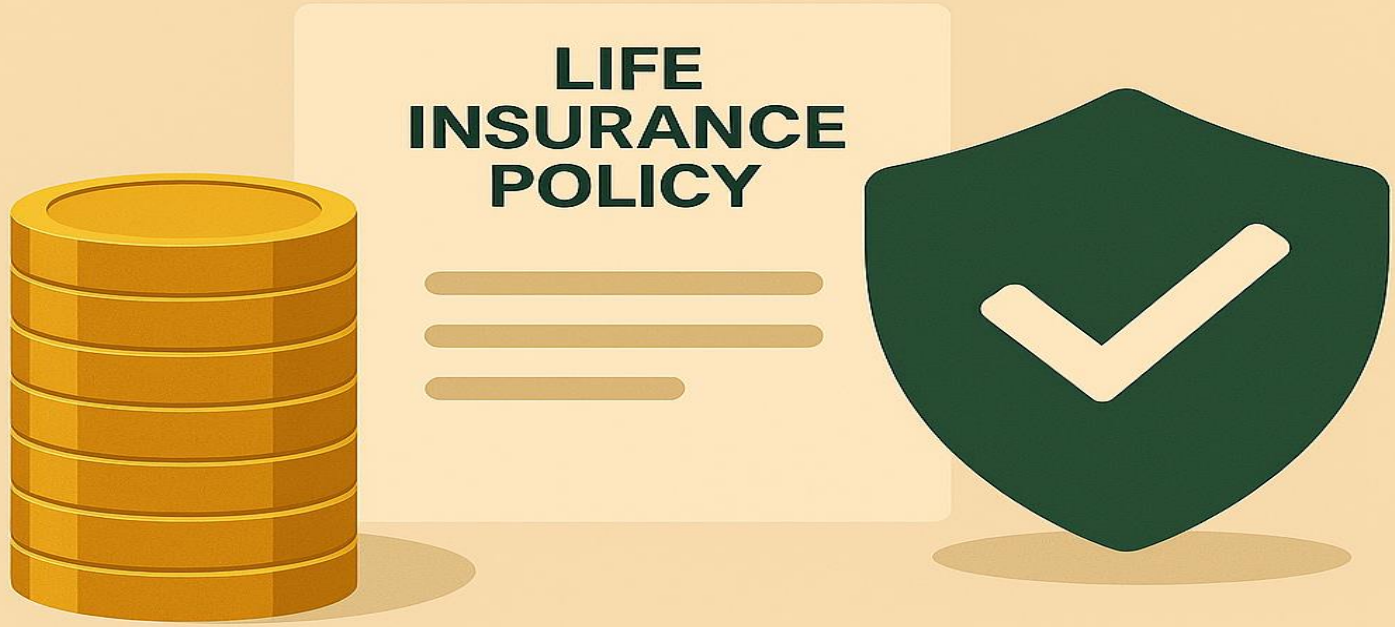
LIFE INSURANCE COMPANIES AND FRIENDLY SOCIETIES BONUSES 2025



Declare at this question any bonuses you receive from a life insurance company or friendly society. Life insurance policies are those a life insurance company and friendly society issue.

You **need to include** a bonus amount at this question if **all** the following conditions apply:

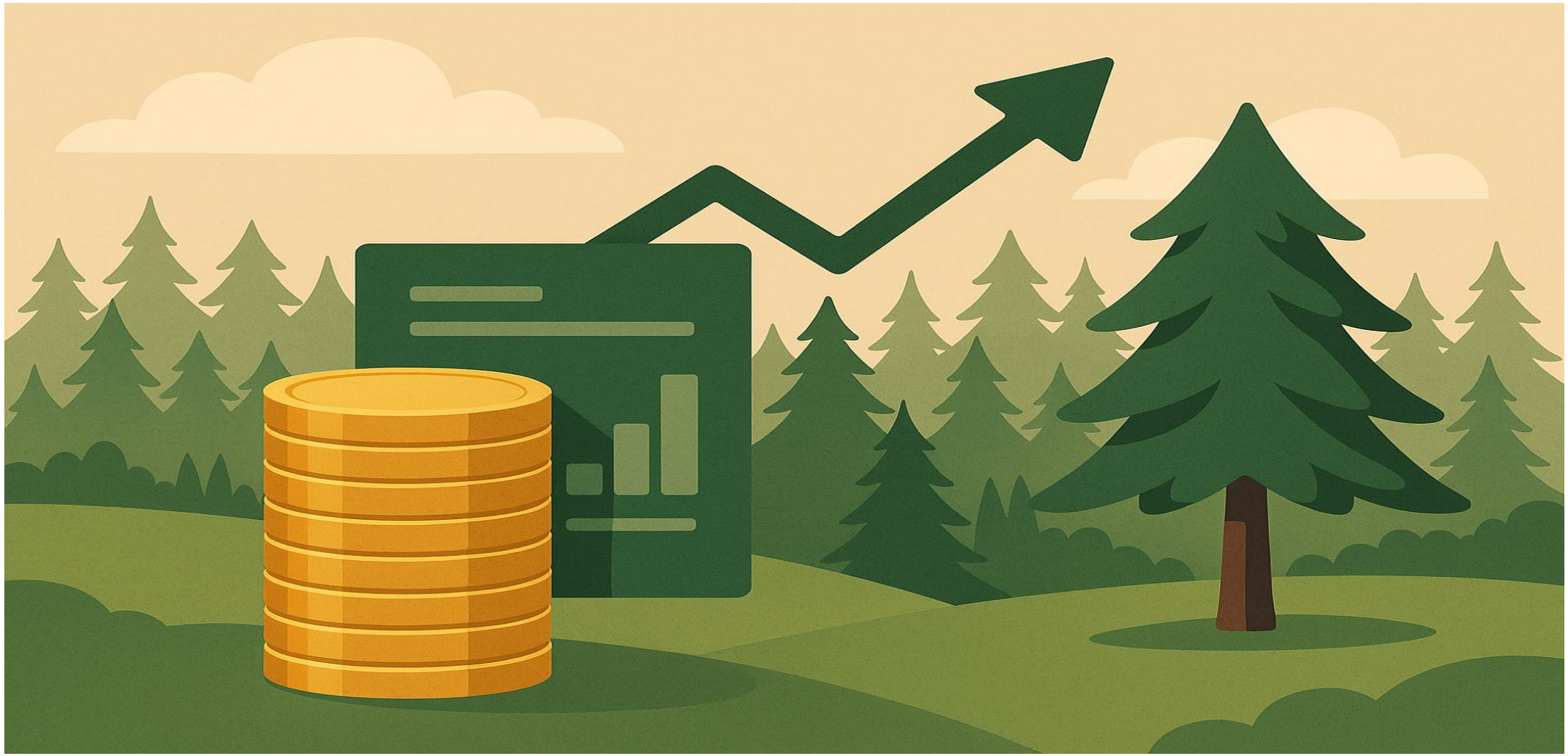
•You receive the bonus amount or direct how it's to be dealt with, within 10 years from when the policy starts.
•Your life insurance policy or friendly society insurance bond matures, or is terminated, forfeited, or surrendered in full or in part.
•The bonus amount is in addition to the premiums you pay to the life insurance company or friendly society.

If during the term of your life insurance policy or bond, you increase the amount of your premiums by more than 25% of the amount of premiums you pay in the previous policy year, your policy is taken to start at the beginning of the policy year in which you pay the increased premiums. This means that you may need to include some or all of a bonus amount in your assessable income

You **can't claim a loss** if your life insurance policy or friendly society insurance bond either:
•Matures

•is partly or fully surrendered, terminated or forfeited.

23 Forestry managed investment scheme income 2025



Declare at this question income from forestry management investment schemes **(FMIS).** A forestry interest in a FMIS is a right to benefits produced by the scheme (whether the right is actual, prospective or contingent and whether it's enforceable or not).

An FMIS can have 2 different types of investors – initial participants and subsequent participants.

You're an initial participant in an FMIS if you meet the following conditions:

- You obtained your forestry interest in the FMIS from the forestry manager of the scheme
- Your payment to obtain the forestry interest in an FMIS results in the establishment of trees.

You're a subsequent participant if you're not an initial participant.

A forestry manager of an FMIS is the entity that manages, arranges or promotes the FMIS.

24 Other income 2025



Declare at this question other types of income that you haven't been able to show elsewhere in your tax return.

Other income includes:

- jury attendance fees
- foreign exchange gains
- Royalties
- bonus amounts distributed from friendly society income bonds
- taxable scholarships, bursaries, grants or other educational awards
- benefits or prizes from investment-related lotteries and some game-show winnings

Don't show at this question:

- foreign exchange losses
- rental income or losses
- business income or losses