**INTM489825 - CHART 2A: The ‘mismatch condition’ (Section 86(2))**

Are arrangements in place as a result of which provision (the ‘material provision’ been made by means of a transaction or series of transactions between the foreign company & another person (‘A’) in connection with the supplies of services, goods or other property made by the foreign company as mentioned in section 86(1)(c)?

Is the ‘**participation condition**’ of section 106 met in relation to the foreign company and A?

Does the material provision result in an ‘**effective tax mismatch outcome**’ within the meaning of sections 107 and 108 ***[see Chart 3]*** for the period between the foreign company and A?

Is the effective tax mismatch outcome an **excepted loan relationship outcome** under section 109?

Is the **insufficient economic substance condition** of section 110 met? ***[see chart 4]***

Are both the foreign company and A **SMEs** within the meaning of section 172 TIOPA10?

**The ‘mismatch condition’ is met**

**The ‘mismatch condition’ is NOT met**

NO

NO

NO

YES

NO

YES

YES

YES

YES

YES

NO

NO