



Notes to help you complete this schedule are in the *Schedule 25A instructions 2005*, available from the Tax Office.

Tax file number (TFN)

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This schedule forms part of the tax return of:

Name of entity and Australian business number (ABN)

Signature as prescribed in tax return

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Section A Overseas transactions information

Show whole dollars only (rounded down to the nearest dollar).

1 List the industry codes that best describe the business activity undertaken by you to which the international dealings relate, in descending order of total dollar value. For each industry code specify the three principal foreign locations of these international related parties in descending order of total dollar value and the total dollar value of related party dealings (excluding loans).

| Industry code | Amount | Foreign locations |
|-------------------------------|-----------------------------------|--|
| A <input type="text"/> | B <input type="text"/> .00 | C <input type="text"/> D <input type="text"/> E <input type="text"/> |
| F <input type="text"/> | G <input type="text"/> .00 | H <input type="text"/> I <input type="text"/> J <input type="text"/> |
| K <input type="text"/> | L <input type="text"/> .00 | M <input type="text"/> N <input type="text"/> O <input type="text"/> F |

2 For items 2a to 2d, write at Column A the amounts of purchases/expenditure and at Column B the amounts of sales/revenue in respect of related party international dealings. For items 2e and 2f, write at Column A the amount of opening balances and at Column B the amount of closing balances of the interest bearing loans and interest free loans in respect of international related parties.

| | | Column A Purchases/expenditure | Column B Sales/revenue |
|---|--|-----------------------------------|--|
| 2a Tangible property | Stock in trade and raw materials | A <input type="text"/> .00 | B <input type="text"/> .00 |
| | All other tangible property | C <input type="text"/> .00 | D <input type="text"/> .00 |
| 2b Royalties, rent and intangible property | Royalties | E <input type="text"/> .00 | F <input type="text"/> .00 |
| | Rent other than royalties | G <input type="text"/> .00 | H <input type="text"/> .00 |
| | All other intangible property | I <input type="text"/> .00 | J <input type="text"/> .00 |
| 2c Services | Management, financial, administrative, marketing, training | K <input type="text"/> .00 | L <input type="text"/> .00 |
| | Technical, construction | M <input type="text"/> .00 | N <input type="text"/> .00 |
| | Research and development | O <input type="text"/> .00 | P <input type="text"/> .00 |
| | Other | Q <input type="text"/> .00 | R <input type="text"/> .00 F |
| 2d Other | Interest, discounts | A <input type="text"/> .00 | B <input type="text"/> .00 |
| | Insurance | C <input type="text"/> .00 | D <input type="text"/> .00 |
| | All other payments, expenses, sales and revenue not included elsewhere | E <input type="text"/> .00 | F <input type="text"/> .00 |
| 2e Loans – interest bearing | Opening balance | | |
| | Amounts borrowed | G <input type="text"/> .00 | H <input type="text"/> .00 |
| | Amounts loaned | I <input type="text"/> .00 | J <input type="text"/> .00 |
| 2f Loans – interest free | Opening balance | | |
| | Amounts borrowed | K <input type="text"/> .00 | L <input type="text"/> .00 |
| | Amounts loaned | M <input type="text"/> .00 | N <input type="text"/> .00 F |

3a Have you received from or provided to an international related party any non-monetary consideration for the performance of services, transfer of property (tangible or intangible), processes, rights or obligations during the income year?

B Print **Y** for yes or **N** for no.

3b Have you provided to an international related party any services, transfer of property (tangible or intangible), processes, rights or obligations for which the consideration was nil during the income year?

C Print **Y** for yes or **N** for no.

4 For items 4a and 4b select one of the codes listed in the instructions for item 4. Use the approximate percentage of the total dollar value of related party international dealings referred to in items 2a to 2d for which you have documented the processes involved in:

4a Step 1 and step 2 of Taxation Ruling TR 98/11

F

4b Step 3 of Taxation Ruling TR 98/11

G

5 What are the arm's length pricing methods used to set or review consideration in related party international dealings of a revenue (non-capital) nature (referred to in items 2a to 2d)? Work out the four principal methods used, in descending order (most to least) of total dollar value of revenue derived and expenses incurred.

Column A: List the four principal methodologies in descending order of total dollar value. The methodologies should be identified using the codes in the instructions at item 5.

Column B: For each of the methods shown at Column A, list the codes to indicate the approximate percentage of the total dollar value of revenue derived and expenses incurred that the methodology covers – see item 5 of the instructions.

| Column A | Column B |
|-----------------------------------|-----------------------------------|
| H <input type="checkbox"/> | I <input type="checkbox"/> |
| J <input type="checkbox"/> | K <input type="checkbox"/> |
| L <input type="checkbox"/> | M <input type="checkbox"/> |
| N <input type="checkbox"/> | O <input type="checkbox"/> |

6a During the income year did you have any related party international dealings of a non-revenue (capital) nature referred to in questions 2a to 2d in which:

- you acquired an interest in an asset, OR
- a CGT event occurred (including disposal)?

The words **acquired**, **CGT event**, **disposal** and **asset** are used in this item within the context of Part 3-1 of the *Income Tax Assessment Act 1997* (ITAA 1997). The question does not refer to trading stock held in the ordinary course of business.

Only answer items 6b and 6c if the answer to 6a is yes.

P Print **Y** for yes or **N** for no.

6b Use the codes listed in the instructions for item 6 to list the four principal methods used for pricing acquisitions and disposals, in descending order of total dollar value.

Q

6c Use the codes listed in the instructions for item 6 to indicate the total dollar value of the related party international dealings of a non-revenue (capital) nature included at item 6a as a percentage of total dollar value of related party international dealings of a revenue and non-revenue (capital and non-capital) nature referred to in items 2a to 2d.

R

7 Did a non-resident participate directly or indirectly in your capital, management or control during the income year?

S Print **Y** for yes or **N** for no.

8 Show the number of international related parties with which you had dealings during the year.

T

F

Section B Interests in foreign companies or foreign trusts

9 Show the number of controlled foreign companies and controlled foreign trusts in which you had either a direct or indirect interest at the start and end of the accounting period.

| | Listed country | Section 404 country | Unlisted country |
|-------|-------------------------------|-------------------------------|-------------------------------|
| Start | A <input type="text"/> | B <input type="text"/> | C <input type="text"/> |
| End | D <input type="text"/> | E <input type="text"/> | F <input type="text"/> |

10 Show the amounts of attributable income of controlled foreign companies (CFC) and controlled foreign trusts (CFT) included in your assessable income against the following sections of the *Income Tax Assessment Act 1936* (ITAA 1936).

| | Listed country | Section 404 country | Unlisted country | Total |
|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Section 456 – CFCs attributable income | G <input type="text"/> -00 | H <input type="text"/> -00 | I <input type="text"/> -00 | J <input type="text"/> -00 |
| Section 457 – CFCs change of residence | | | | K <input type="text"/> -00 |
| Section 459A – interposed Australian entities | | | | N <input type="text"/> -00 |

11 Show the amounts of foreign non-assessable non-exempt income derived by you against the following sections of ITAA 1936.

| | | | | | | | |
|--|-----------------------------------|--|-----------------------------------|---------------------|-----------------------------------|------------------|-----------------------------------|
| Section 23AH – foreign branch profits of Australian companies | O <input type="text"/> -00 | Unlisted country and Section 404 country | P <input type="text"/> -00 | | | | |
| Section 23AI – amounts paid out of attributed CFC income | Q <input type="text"/> -00 | Listed country | R <input type="text"/> -00 | Section 404 country | S <input type="text"/> -00 | Unlisted country | S <input type="text"/> -00 |
| Section 23AJ – non-portfolio dividend from foreign countries | T <input type="text"/> -00 | U <input type="text"/> -00 | V <input type="text"/> -00 | | | | |
| Section 23AK – amounts paid out of attributed foreign investment fund (FIF) income | W <input type="text"/> -00 | F | | | | | |

12 Has any controlled foreign company or controlled foreign trust of an unlisted country transferred any asset (excluding trading stock transferred in the normal course of business) or amounts of accumulated profits, capital, or other assets/reserves to a related entity in a listed country at any time during the income year?

| | | |
|-----------------------|-----------------------------------|--|
| Accumulated profits | S <input type="checkbox"/> | Print Y for yes or N for no. |
| Accumulated losses | T <input type="checkbox"/> | Print Y for yes or N for no. |
| Paid up capital | U <input type="checkbox"/> | Print Y for yes or N for no. |
| Other assets/reserves | V <input type="checkbox"/> | Print Y for yes or N for no. |

13 Have you ever, directly or indirectly, caused the transfer of property, including money or services, to a non-resident trust estate?

W Print **Y** for yes or **N** for no.

14 Were you a beneficiary of a non-resident trust estate at any time during the income year?

X Print **Y** for yes or **N** for no.

15 Did you have an interest in, or an entitlement to acquire an interest in, either the income or capital of a non-resident trust estate at any time during the income year?

Y Print **Y** for yes or **N** for no.

16 If the answer is yes to items 13, 14 or 15, were any of the non-resident trusts discretionary?

Z Print **Y** for yes or **N** for no.

17 Were you able to directly or indirectly control or direct a non-resident trust at any time during the income year?

A Print **Y** for yes or **N** for no.

F

18 Show the codes and amounts at the end of the income year of interests held in foreign investment funds or foreign life policies that are exempt under the sections of ITAA 1936 listed in the instructions.

The codes correspond to the various sections of ITAA 1936. Show only the principal 10 in descending order of total dollar value. If less than 10 exemptions apply, leave the remaining labels blank – refer to the instructions for the codes.

| Code | | Amount |
|----------|----------------------|--|
| B | <input type="text"/> | C <input type="text"/> -00 |
| D | <input type="text"/> | E <input type="text"/> -00 |
| F | <input type="text"/> | G <input type="text"/> -00 |
| H | <input type="text"/> | I <input type="text"/> -00 |
| J | <input type="text"/> | K <input type="text"/> -00 |
| L | <input type="text"/> | M <input type="text"/> -00 |
| N | <input type="text"/> | O <input type="text"/> -00 |
| P | <input type="text"/> | Q <input type="text"/> -00 |
| R | <input type="text"/> | S <input type="text"/> -00 |
| T | <input type="text"/> | U <input type="text"/> -00 F |

Important notes about Schedule 25A 2005

If you printed **Y** for yes at a question concerning overseas transactions on the partnership, trust, company or fund tax return, complete Section A of this schedule and attach it to the appropriate tax return.

If you printed **Y** for yes at a question concerning interest in a foreign company, foreign trust, foreign investment fund or foreign life assurance policy on the partnership, trust, company or fund tax return, complete all items in Section B of this schedule and attach it to the appropriate tax return.

If you printed **Y** for yes at both questions, complete Sections A and B and attach the schedule to the appropriate tax return.

Terms used in this schedule

ABN is to be completed by corporate taxpayers and foreign companies with registered businesses in Australia.

Related party international dealings means international transactions, agreements or arrangements between related parties, between a permanent establishment and its head office, or between two permanent establishments of the same entity, and includes all transactions between an Australian resident and international related parties.

Participle(s) includes a right of participation, the exercise of which is contingent on an agreed event occurring.

International related parties means persons, including permanent establishments, who are parties to international dealings that can be subject to Division 13 of ITAA 1936 and/or the business profits article or associated enterprises article of a relevant double tax agreement, and includes the following:

- any overseas entity or person who participates directly or indirectly in your management, control or capital
- any overseas entity or person in respect of which you participate directly or indirectly in the management, control or capital
- any overseas entity or person in respect of which persons who participate directly or indirectly in its management, control or capital are the same persons who participate directly or indirectly in your management, control or capital
- a permanent establishment and its head office
- two permanent establishments of the same person.

Person has the same meaning as in subsection 6(1) of ITAA 1936 and section 995-1 of ITAA 1997.

Capital means an equity interest of 10% or greater.

Refer to the *Schedule 25A instructions 2005* for detailed instructions and explanations.