



WHEN COMPLETING THIS FORM

Print clearly in BLOCK LETTERS using a black pen only.

SMITHS

Place X in ALL applicable boxes.

HOW TO COMPLETE THIS FORM

For explanations and instructions on how to complete this schedule, refer to the International dealings schedule - instructions 2016, available from our website at ato.gov.au

1 This schedule forms part of the tax return of:

Name of entity

Name of entity grid

Tax file number

Australian business number (ABN)

Section A: International related party dealings

2 Is the total of your international related party dealings over \$2 million?

A No Go to question 17 Yes

3 Did you have dealings with international related parties, apart from the dealings with related parties located in specified countries?

A No Yes Provide the following information for the three countries with the highest dollar value of related party dealings.

Table with columns: Foreign country, Activity code, Expenditure, Revenue. Rows B through S.



4 Did you have dealings with international related parties located in specified countries?

A No Yes Provide the following information for the three specified countries with the highest dollar value of related party dealings.

Specified country	Activity code	Expenditure	Revenue
B <input type="text"/>	C <input type="text"/>	D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	E \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X
	C <input type="text"/>	D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	E \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X
	C <input type="text"/>	D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	E \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X
All other amounts		F \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	G \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X
H <input type="text"/>	I <input type="text"/>	J \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	K \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X
	I <input type="text"/>	J \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	K \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X
	I <input type="text"/>	J \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	K \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X
All other amounts		L \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	M \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X
N <input type="text"/>	O <input type="text"/>	P \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	Q \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X
	O <input type="text"/>	P \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	Q \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X
	O <input type="text"/>	P \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	Q \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X
All other amounts		R \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	S \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X

5 Did you have any international related party dealings involving tangible property of a revenue nature, including trading stock and raw materials?

A No Yes Provide the following information

Tangible property of a revenue nature including trading stock and raw materials

Expenditure	Revenue	Main pricing methodology	Percentage of dealings with documentation code
C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	E <input type="text"/>	F <input type="text"/>

6 Did you have any international related party dealings involving royalties or licence fees?

A No Yes Provide the following information

6a Royalties

Deductions	Income	Main pricing methodology	Percentage of dealings with documentation code
C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	E <input type="text"/>	F <input type="text"/>

6b Licence fees

Deductions	Income	Main pricing methodology	Percentage of dealings with documentation code
C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	E <input type="text"/>	F <input type="text"/>

7 Did you have any international related party dealings involving rent or leasing?

A No Yes Provide the following information

Rent/leasing

Expenditure	Revenue	Main pricing methodology	Percentage of dealings with documentation code
C \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	D \$ <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .X	E <input type="text"/>	F <input type="text"/>

8 Did you have any service arrangements with international related parties?

A No Yes Provide the following information

8a Treasury related services

Expenditure
C \$, , , .X

Revenue
D \$, , , .X

Main pricing methodology E Percentage of dealings with documentation code F

8b Management and administration services

Expenditure
C \$, , , .X

Revenue
D \$, , , .X

Main pricing methodology E Percentage of dealings with documentation code F

8c Insurance

Expenditure
C \$, , , .X

Revenue
D \$, , , .X

Main pricing methodology E Percentage of dealings with documentation code F

8d Reinsurance

Expenditure
C \$, , , .X

Revenue
D \$, , , .X

Main pricing methodology E Percentage of dealings with documentation code F

8e Research and development

Expenditure
C \$, , , .X

Revenue
D \$, , , .X

Main pricing methodology E Percentage of dealings with documentation code F

8f Sales and marketing services

Expenditure
C \$, , , .X

Revenue
D \$, , , .X

Main pricing methodology E Percentage of dealings with documentation code F

8g Software and information technology services

Expenditure
C \$, , , .X

Revenue
D \$, , , .X

Main pricing methodology E Percentage of dealings with documentation code F

8h Technical services

Expenditure
C \$, , , .X

Revenue
D \$, , , .X

Main pricing methodology E Percentage of dealings with documentation code F

8i Logistics

Expenditure
C \$, , , .X

Revenue
D \$, , , .X

Main pricing methodology E Percentage of dealings with documentation code F

8j Asset management

Expenditure
C \$, , , .X

Revenue
D \$, , , .X

Main pricing methodology E Percentage of dealings with documentation code F

8k Other services (specify in label H below)

Expenditure
C \$, , , .X

Revenue
D \$, , , .X

Main pricing methodology E Percentage of dealings with documentation code F

Description

H



17 Did a restructuring event(s) occur in the current year involving international related parties or your branch operations?

A No Go to question 17b Yes

17a Provide the following information for the three most material restructuring event(s) involving international related parties or your branch operations.

Restructuring event 1

Entity or branch Capital value Appendix 7 code Foreign country Percentage of dealings with documentation code
C **D** **E** **G** **F**

Description
H

Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

I No Yes

Restructuring event 2

Entity or branch Capital value Appendix 7 code Foreign country Percentage of dealings with documentation code
C **D** **E** **G** **F**

Description
H

Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

I No Yes

Restructuring event 3

Entity or branch Capital value Appendix 7 code Foreign country Percentage of dealings with documentation code
C **D** **E** **G** **F**

Description
H

Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

I No Yes

17b During the last three income years (including the current income year) did you revalue any assets following a restructuring event(s) involving international related parties or your branch operations?

B No Yes

18 Do you have any branch operations (including Australian branch operations if you are a non-resident)?

A No Yes Provide the following information

Amounts claimed or returned for your internally recorded dealings with your branch operations

		18a Amounts borrowed		18b Amounts loaned	
Interest bearing loans	Average balance	I \$	<input type="text"/>	I \$	<input type="text"/>
	Interest	J \$	<input type="text"/>	J \$	<input type="text"/>
Interest free loans for TR 2005/11	Average balance	K \$	<input type="text"/>	K \$	<input type="text"/>

18c Internal trading stock transfers

	Trading stock purchase costs	I \$	<input type="text"/>	J \$	<input type="text"/>
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18d Amounts claimed or returned for other internally recorded dealings

	Amounts claimed	I \$	<input type="text"/>	J \$	<input type="text"/>
	Amounts returned	J \$	<input type="text"/>	I \$	<input type="text"/>

Description of amounts claimed/returned

L

! If you have more than one type of other internally recorded dealings show each type separately. That is, record an Amount claimed and/or an Amount returned, and a Description for each type of other internally recorded dealing. If you are lodging a paper return provide this additional information as an attachment to the Schedule.



Section B: Financial arrangements

19 Did you hold any financing arrangements during the income year where both of the following apply:

- the arrangement was entered into with international related parties
- the characterisation between debt and equity is different under Division 974 of the *Income Tax Assessment Act 1997 (ITAA 1997)* (debt equity rules) from your treatment for accounting purposes.

A No Yes Provide the following information

Average quarterly balance of debt interests	Amounts received	B \$	<input type="text"/>	C \$	<input type="text"/>
	Amounts provided	C \$	<input type="text"/>	B \$	<input type="text"/>
Average quarterly balance of equity interests		D \$	<input type="text"/>	E \$	<input type="text"/>

20 Are you subject to the Taxation of Financial Arrangements rules contained in Division 230 of the ITAA 1997?

A No Yes Specify which tax timing method elections you have made.

Fair value method	B <input type="checkbox"/>	Foreign exchange retranslation method – qualifying foreign exchange account(s) election	D <input type="checkbox"/>	Reliance on financial reports method	F <input type="checkbox"/>
Foreign exchange retranslation method – general election	C <input type="checkbox"/>	Hedging financial arrangements method	E <input type="checkbox"/>	No elections made	G <input type="checkbox"/>

25 Did you have any debt deductions in earning non-assessable non-exempt foreign income (s25-90 or 230-15(3))?

A No Yes Specify the total amount of debt deductions claimed under s25-90 or 230-15(3) ITAA 1997.

Debt deductions in earning non-assessable non-exempt foreign income claimed under s25-90 or 230-15(3) B \$,,,.X

26 Did you have any capital gains tax (CGT) events in relation to your interest in a foreign company?

A No Yes Specify the total amount of the capital gains/losses made in respect of interests in foreign companies and the amounts of any reductions made pursuant to subdivision 768-G of the ITAA 1997.

Capital gain amounts B \$,,,.X

Capital gain reductions C \$,,,.X

Capital loss amounts D \$,,,.X

Capital loss reductions E \$,,,.X

27 During the last three income years (including the current income year) did you directly or indirectly transfer property, money or services to a non-resident trust, where that non-resident trust was still in existence during that income year?

A No Yes Provide the following information for the three transfers with the highest dollar value.

Transfer 1 B \$,,,.X C

Transfer 2 B \$,,,.X C

Transfer 3 B \$,,,.X C

28 Were you a beneficiary of a non-resident trust or did you have an interest in, or an entitlement to acquire an interest in, either the income or capital of a non-resident trust during the income year?

A No Yes

29 Were you a partner in a foreign hybrid limited partnership (FHLP) or shareholder in a foreign hybrid company (FHC)?

A No Yes Provide the following information

Number of FHLPs or FHCs you had an interest in B

Total amount of your share of net income/profit C \$,,,.X

Section D: Thin capitalisation

30 Did the thin capitalisation rules affect you?

A No Go to question 40 Yes

31 Has an Australian resident company elected under subdivision 820-FB of the ITAA 1997 to treat your qualifying Australian branch operations as part of a consolidated group, MEC group or a single company for thin capitalisation purposes?

A No Yes Provide the ABN of the entity making that election, then go to question 40.

Australian business number (ABN) B Go to question 40

32 What was your entity type at the end of the income year?

A Code

33 Did you change your entity status from 'general' to 'financial' during the income year?

A No Yes

34 What method did you use to calculate your average values?

A Code

35 General information – to be completed by all thin capitalisation entities

Debt deductions A \$,,,.X

Debt deductions on debt from related non-residents B \$,,,.X

Amount of debt deduction disallowed C \$,,,.X

Adjusted average debt D \$,,,.X

36 Were you an authorised deposit taking institution (ADI) for the income year?

Answer 'Yes' if you entered code 7 or 8 at Question 32 label A.

A No Yes Provide the following information where applicable

All ADI entities

(Adjusted) average equity capital

B \$,,,.X

Safe harbour capital amount

C \$,,,.X

Equity capital shortfall amount

D \$,,,.X

Outward investing ADI

Average value of risk weighted assets

E \$,,,.X

Equity capital attributable to overseas permanent establishment(s)

F \$,,,.X

Outward investing ADI – continued

Average value of risk weighted assets attributable to overseas permanent establishment(s)

G \$,,,.X

Average value of controlled foreign entity equity

H \$,,,.X

Tier 1 prudential capital deductions

I \$,,,.X

Inward investing ADI

Average of risk weighted assets attributable to Australian permanent establishment(s)

J \$,,,.X

Average value of donation capital

K \$,,,.X

37 Were you a non-authorised deposit taking institution (non-ADI) for the income year?

Answer 'Yes' if you entered code 1, 2, 3, 4, 5, 6, 9 or 10 at question 32, label A.

A No Yes Provide the following information where applicable

All non-ADI entities

Average value of assets

B \$,,,.X

Asset revaluation amount for thin capitalisation purposes

C \$,,,.X

Safe harbour debt amount

D \$,,,.X

Excess debt amount

E \$,,,.X

Average value of non-debt liabilities

F \$,,,.X

Average value of associate entity debt

G \$,,,.X

Average value of associate entity equity

H \$,,,.X

All non-ADI entities – continued

Average value of associate entity excess amount

I \$,,,.X

Average value of excluded equity interests

J \$,,,.X

Financial entity

Average zero capital amount

K \$,,,.X

Average on-lent amount

L \$,,,.X

Outward investing entity

Average value of controlled foreign entity equity

M \$,,,.X

Average value of controlled foreign entity debt

N \$,,,.X

38 Did you rely on arm's length tests?

A No Yes Provide your arm's length debt (non-ADI) or capital (ADI) amount

B \$,,,.X

39 Did you rely on worldwide gearing debt/capital tests?

A No Yes Provide the following information where applicable

ADI

Worldwide group capital ratio

B .

Worldwide capital amount

C \$, , .

Non-ADI

Worldwide debt

D \$, , .

Worldwide equity

E \$, , .

Worldwide gearing debt amount

F \$, , .

Statement worldwide assets

G \$, , .

Average Australian assets

H \$, , .

Section E: Financial Services Entities

40 Are you a foreign bank or other qualifying financial entity that has not elected out of Part IIIB of the ITAA 1936?

A No Yes Provide the following information

Average quarterly notional amount taken to be borrowed under section 160ZZZ

B \$, , .

Notional amount of interest taken to be paid under section 160ZZZA (excluding amounts attributable to OB activities of offshore banking units (OBUs))

C \$, , .

Notional amount of interest taken to be paid under section 160ZZZA attributable to OB activities of OBUs

D \$, , .

Amount of section 160ZZZJ withholding tax paid on notional interest amount

E \$, , .

41 Were you an offshore banking unit (OBU) or the head company of a consolidated group that included an OBU?

A No Yes Provide the following information

41a Borrowing

Assessable OB income

B \$, , .

Net OB income/loss

C \$, , . /

Assessable OB income from related parties

D \$, , .

41b Lending

Assessable OB income

B \$, , .

Net OB income/loss

C \$, , . /

Assessable OB income from related parties

D \$, , .

41c Guarantee-type

Assessable OB income

B \$, , .

Net OB income/loss

C \$, , . /

Assessable OB income from related parties

D \$, , .

41d Trading

Assessable OB income

B \$, , .

Net OB income/loss

C \$, , . /

Assessable OB income from related parties

D \$, , .

41 Were you an offshore banking unit (OBU) or the head company of a consolidated group that included an OBU? – continued

41e Eligible contract

Assessable OB income

B \$, , , .X

Net OB income/loss

C \$, , , .X /

Assessable OB income from related parties

D \$, , , .X

41f Investment

Assessable OB income

B \$, , , .X

Net OB income/loss

C \$, , , .X /

Assessable OB income from related parties

D \$, , , .X

41g Advisory

Assessable OB income

B \$, , , .X

Net OB income/loss

C \$, , , .X /

Assessable OB income from related parties

D \$, , , .X

41h Hedging

Assessable OB income

B \$, , , .X

Net OB income/loss

C \$, , , .X /

Assessable OB income from related parties

D \$, , , .X

41o Leasing

Assessable OB income

B \$, , , .X

Net OB income/loss

C \$, , , .X /

Assessable OB income from related parties

D \$, , , .X

41i Other – as declared by regulation

Assessable OB income

B \$, , , .X

Net OB income/loss

C \$, , , .X /

Assessable OB income from related parties

D \$, , , .X

41j General OB deduction and apportionable OB deductions

C \$, , , .X

41m Total assessable OB Income / less Total OB deductions

Assessable OB income

B \$, , , .X

Net OB income/loss

C \$, , , .X /

Assessable OB income from related parties

D \$, , , .X

41n Eligible fraction of foreign income tax on OB income claimed under division 770

E \$, , , .X

Section F: Miscellaneous

42 Did you have a Conduit Foreign Income balance and/or distribute amounts of Conduit Foreign Income during the income year?

A No Yes Provide the following information

Balance of conduit foreign income

B \$,,. /

Conduit foreign income distributed during income year

C \$,,.

43 Do you have an unfranked non portfolio dividend account (section 46FB ITAA 1936)?

A No Yes Provide the following information

Balance of unfranked non-portfolio dividend account at year end

B \$,,. / Code

44 Did you pay amounts of interest exempt from withholding tax during the income year?

A No Yes Provide the following information

Interest paid to financial institution exempt from withholding under a DTA

B \$,,.

DTA country

C

Section 128F exempt interest paid

D \$,,.

Section 128FA exempt interest paid

E \$,,.

Section G: Taxpayer's declaration

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Declaration:

I declare that the information on this form is true and correct.

Signature

Date Day / Month / Year

Contact name

Daytime contact number (include area code)





