



Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only and show whole dollars only, rounded down to the nearest dollar.

HOW TO COMPLETE THIS FORM

For explanations and instructions on how to complete this schedule, refer to the *International dealings schedule – financial services instructions 2011*, available from our website at www.ato.gov.au

1 This schedule forms part of the tax return of:

Name of entity

Tax file number

Australian business number (ABN)

Section A: Foreign-sourced income

2 Did you derive any amounts of foreign sourced income?

No **A**

Yes **B** Provide your total amount of gross assessable foreign income **C** \$ ~~·~~~~×~~

Section B: Dealings with specified countries

3 Did you have dealings with parties (including related parties) located in specified countries?

No **A** Go to question 6

Yes **B** Provide the following information for the three specified countries with the highest dollar value of dealings

Specified country	Expenditure	Revenue	Activity code
C <input type="text"/> <input type="text"/> <input type="text"/>	D \$ <input style="width: 150px;" type="text"/> · ×	E \$ <input style="width: 150px;" type="text"/> · ×	F <input type="text"/> <input type="text"/>
G <input type="text"/> <input type="text"/> <input type="text"/>	H \$ <input style="width: 150px;" type="text"/> · ×	I \$ <input style="width: 150px;" type="text"/> · ×	J <input type="text"/> <input type="text"/>
K <input type="text"/> <input type="text"/> <input type="text"/>	L \$ <input style="width: 150px;" type="text"/> · ×	M \$ <input style="width: 150px;" type="text"/> · ×	N <input type="text"/> <input type="text"/>

4 Did you undertake any financing activities or insurance and reinsurance activities with international related parties located in specified countries?

No **A**

Yes **B** Provide the following information for the three specified countries with the highest dollar value for the activities listed below

	Specified country	Expenditure	Revenue
Financing activities	C <input type="text"/> <input type="text"/> <input type="text"/>	D \$ <input type="text"/> . XX	E \$ <input type="text"/> . XX
	F <input type="text"/> <input type="text"/> <input type="text"/>	G \$ <input type="text"/> . XX	H \$ <input type="text"/> . XX
	I <input type="text"/> <input type="text"/> <input type="text"/>	J \$ <input type="text"/> . XX	K \$ <input type="text"/> . XX
Insurance and reinsurance	L <input type="text"/> <input type="text"/> <input type="text"/>	M \$ <input type="text"/> . XX	N \$ <input type="text"/> . XX
	O <input type="text"/> <input type="text"/> <input type="text"/>	P \$ <input type="text"/> . XX	Q \$ <input type="text"/> . XX
	R <input type="text"/> <input type="text"/> <input type="text"/>	S \$ <input type="text"/> . XX	T \$ <input type="text"/> . XX

5 Did you have dealings with international related parties located in specified countries, apart from the dealings reported in question 4?

No **A**

Yes **B** Provide the following information for the three activity types with the highest dollar value of related party dealings

Activity code	Specified country	Expenditure	Revenue
C <input type="text"/> <input type="text"/>	D <input type="text"/> <input type="text"/> <input type="text"/>	E \$ <input type="text"/> . XX	F \$ <input type="text"/> . XX
G <input type="text"/> <input type="text"/>	H <input type="text"/> <input type="text"/> <input type="text"/>	I \$ <input type="text"/> . XX	J \$ <input type="text"/> . XX
K <input type="text"/> <input type="text"/>	L <input type="text"/> <input type="text"/> <input type="text"/>	M \$ <input type="text"/> . XX	N \$ <input type="text"/> . XX

Section C: International related party dealings

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

No **A** Go to question 19

Yes **B** Provide the following information for the three countries with the highest dollar value of related party dealings

Foreign country	Activity code	Expenditure	Revenue
C <input type="text"/> <input type="text"/> <input type="text"/>	D <input type="text"/> <input type="text"/>	E \$ <input type="text"/> . XX	F \$ <input type="text"/> . XX
	G <input type="text"/> <input type="text"/>	H \$ <input type="text"/> . XX	I \$ <input type="text"/> . XX
	J <input type="text"/> <input type="text"/>	K \$ <input type="text"/> . XX	L \$ <input type="text"/> . XX
M <input type="text"/> <input type="text"/> <input type="text"/>	N <input type="text"/> <input type="text"/>	O \$ <input type="text"/> . XX	P \$ <input type="text"/> . XX
	Q <input type="text"/> <input type="text"/>	R \$ <input type="text"/> . XX	S \$ <input type="text"/> . XX
	T <input type="text"/> <input type="text"/>	U \$ <input type="text"/> . XX	V \$ <input type="text"/> . XX
W <input type="text"/> <input type="text"/> <input type="text"/>	X <input type="text"/> <input type="text"/>	Y \$ <input type="text"/> . XX	Z \$ <input type="text"/> . XX
	AA <input type="text"/> <input type="text"/>	AB \$ <input type="text"/> . XX	AC \$ <input type="text"/> . XX
	AD <input type="text"/> <input type="text"/>	AE \$ <input type="text"/> . XX	AF \$ <input type="text"/> . XX

7 **Do you have documentation sufficient to make a reasonable assessment of whether your international related party dealings complied with the arm's length principle?**

No **A**

Yes **B**

N/A **C** No international related party dealings were undertaken

8 **Did you have any international related party dealings involving royalties?**

No **A**

Yes **B** Provide the following information

	Deductions		Income		Pricing methodology
	C \$ <input type="text"/>	· ×	D \$ <input type="text"/>	· ×	E <input type="text"/> <input type="text"/>

9 **Did you provide share-based remuneration to any employees of your non-resident subsidiaries?**

No **A**

Yes **B** Provide the following information for any international related party recharge amounts you received as part of those arrangements.

	Income		Pricing methodology
Recharge amounts	C \$ <input type="text"/>	· ×	D <input type="text"/> <input type="text"/>

10 **Did you have any derivative transactions with international related parties?**

No **A** Go to question 12

Yes **B** Provide the following information

	Expenditure		Revenue		Pricing methodology
Derivatives	C \$ <input type="text"/>	· ×	D \$ <input type="text"/>	· ×	E <input type="text"/> <input type="text"/>
Principal derivative types	Derivative code		Derivative code		Derivative code
	F <input type="text"/>		G <input type="text"/>		H <input type="text"/>

11 **Did you engage in the trading of derivatives globally through a trading structure in which you shared global profits from these activities with related parties in other countries?**

No **A**

Yes **B**

12 **Did you enter into any debt factoring or securitisation arrangements with international related parties?**

No **A**

Yes **B** Provide the following information

	Book value		Consideration		Pricing methodology
Debt factoring	C \$ <input type="text"/>	· ×	D \$ <input type="text"/>	· ×	E <input type="text"/> <input type="text"/>
Securitisation	F \$ <input type="text"/>	· ×	G \$ <input type="text"/>	· ×	H <input type="text"/> <input type="text"/>

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

No **A**

Yes **B** Provide the following information

	Expenditure		Revenue		Pricing methodology
Guarantees	C \$	<input type="text"/> · X	D \$	<input type="text"/> · X	E <input type="text"/> <input type="text"/>
Treasury related services	F \$	<input type="text"/> · X	G \$	<input type="text"/> · X	H <input type="text"/> <input type="text"/>
Management services	I \$	<input type="text"/> · X	J \$	<input type="text"/> · X	K <input type="text"/> <input type="text"/>
Insurance	L \$	<input type="text"/> · X	M \$	<input type="text"/> · X	N <input type="text"/> <input type="text"/>
Reinsurance	O \$	<input type="text"/> · X	P \$	<input type="text"/> · X	Q <input type="text"/> <input type="text"/>
Marketing	R \$	<input type="text"/> · X	S \$	<input type="text"/> · X	T <input type="text"/> <input type="text"/>
Software and information technology services	U \$	<input type="text"/> · X	V \$	<input type="text"/> · X	W <input type="text"/> <input type="text"/>
Administrative services	X \$	<input type="text"/> · X	Y \$	<input type="text"/> · X	Z <input type="text"/> <input type="text"/>
Other financial services (specify in label AD below)	AA \$	<input type="text"/> · X	AB \$	<input type="text"/> · X	AC <input type="text"/> <input type="text"/>
Description (principle service)	AD	<input type="text"/>			

14 Did you borrow from or lend to international related parties?

No **A**

Yes **B** Provide the amounts you borrowed or lent, including the amount of interest expenditure or revenue.

Your transactions with branches

	<i>Interest bearing loans</i>		<i>Interest free loans for TR 2005/11</i>			
	Average balance	Interest	Average balance			
Amounts borrowed	C \$	<input type="text"/> · X	D \$	<input type="text"/> · X	E \$	<input type="text"/> · X
Amounts loaned	F \$	<input type="text"/> · X	G \$	<input type="text"/> · X	H \$	<input type="text"/> · X

Your transactions with related entities

	<i>Interest bearing loans</i>		<i>Interest free loans</i>			
	Average balance	Interest	Average balance			
Amounts borrowed	I \$	<input type="text"/> · X	J \$	<input type="text"/> · X	K \$	<input type="text"/> · X
Amounts loaned	L \$	<input type="text"/> · X	M \$	<input type="text"/> · X	N \$	<input type="text"/> · X

15 Did you have any other international related party dealings not reported at questions 8 to 14?

No **A**

Yes **B** Provide the following information

	Expenditure		Revenue		Pricing methodology
Other	C \$	<input type="text"/> · X	D \$	<input type="text"/> · X	E <input type="text"/> <input type="text"/>
Description	F	<input type="text"/>			

16 Did you provide any of the following for no payment or a non-monetary payment, or receive any of the following for a non-monetary payment to/from an international related party during the income year:

- services
- assets
- liabilities
- property – tangible or intangible
- intellectual property
- functions
- risks
- processes
- rights or obligations.

No **A**

Yes **B** Provide the following information (where applicable)

	<i>Capital</i>			<i>Revenue</i>		
	Yes	Foreign country	Nature of item	Yes	Foreign country	Nature of item
No payment	C <input type="checkbox"/>	D <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	E <input type="checkbox"/> <input type="checkbox"/>	F <input type="checkbox"/>	G <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	H <input type="checkbox"/> <input type="checkbox"/>
Non-monetary payment	I <input type="checkbox"/>	J <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	K <input type="checkbox"/> <input type="checkbox"/>	L <input type="checkbox"/>	M <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	N <input type="checkbox"/> <input type="checkbox"/>

17 Did you undertake any restructures involving international related parties exceeding the value of \$50 million?

No **A** Go to question 19

Yes **B** Provide the following information for the three restructures of the highest dollar value

Restructure	Entity	Branch	Foreign country	Nature of item	Acquisition	Disposal
1	C Yes <input type="checkbox"/>	D Yes <input type="checkbox"/>	E <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	F <input type="checkbox"/> <input type="checkbox"/>	G Yes <input type="checkbox"/>	H Yes <input type="checkbox"/>
2	I Yes <input type="checkbox"/>	J Yes <input type="checkbox"/>	K <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	L <input type="checkbox"/> <input type="checkbox"/>	M Yes <input type="checkbox"/>	N Yes <input type="checkbox"/>
3	O Yes <input type="checkbox"/>	P Yes <input type="checkbox"/>	Q <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	R <input type="checkbox"/> <input type="checkbox"/>	S Yes <input type="checkbox"/>	T Yes <input type="checkbox"/>

18 Did you undertake any restructures with international related parties located in specified countries exceeding the value of \$50 million – except for those restructures reported at question 17?

No **A**

Yes **B**

Section D: Financial services

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

- you entered into the arrangement 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.

No **A**

Yes **B** Provide the following information

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

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

No **A**

Yes **B** Specify which elective tax timing method elections you have made

Elective fair value method **C**

Elective foreign exchange retranslation method – general **D**

Elective foreign exchange retranslation method – designated qualifying foreign exchange accounts **E**

Elective hedging method **F**

Elective financial reports method **G**

No elections made **H**

21 Are you a foreign bank or other qualifying financial entity that has not elected out of Part IIIB of the Income Tax Assessment Act 1936 (ITAA 1936)?

No **A**

Yes **B** Provide the following information

Average quarterly notional amount taken to be borrowed under Part IIIB **C** \$ ~~·X~~

Notional amount of interest taken to be paid under Part IIIB (excluding amounts incurred in OB activities of offshore banking units (OBUs)) **D** \$ ~~·X~~

Notional amount of interest taken to be paid under Part IIIB to OBUs **E** \$ ~~·X~~

Amount of withholding tax paid on Part IIIB notional interest amount **F** \$ ~~·X~~

22 Were you a registered OBU or the head company of a consolidated group that included a registered OBU?

No **A**

Yes **B** Provide the following information

	Gross OB income	Net OB income/loss	Gross OB income from related parties
Borrowing or lending	C \$ <input type="text"/> · X	D \$ <input type="text"/> · X / <input type="text"/>	E \$ <input type="text"/> · X
Guarantee-type	F \$ <input type="text"/> · X	G \$ <input type="text"/> · X / <input type="text"/>	H \$ <input type="text"/> · X
Trading	I \$ <input type="text"/> · X	J \$ <input type="text"/> · X / <input type="text"/>	K \$ <input type="text"/> · X
Eligible contract	L \$ <input type="text"/> · X	M \$ <input type="text"/> · X / <input type="text"/>	N \$ <input type="text"/> · X
Investment	O \$ <input type="text"/> · X	P \$ <input type="text"/> · X / <input type="text"/>	Q \$ <input type="text"/> · X
Advisory	R \$ <input type="text"/> · X	S \$ <input type="text"/> · X / <input type="text"/>	T \$ <input type="text"/> · X
Hedging	U \$ <input type="text"/> · X	V \$ <input type="text"/> · X / <input type="text"/>	W \$ <input type="text"/> · X
Other – as declared by regulation	X \$ <input type="text"/> · X	Y \$ <input type="text"/> · X / <input type="text"/>	Z \$ <input type="text"/> · X
General OB deductions and apportionable OB deductions	AA \$ <input type="text"/> · X		
TOTAL	AB \$ <input type="text"/> · X	AC \$ <input type="text"/> · X / <input type="text"/>	AD \$ <input type="text"/> · X
Accounting to tax reconciliation amounts	AE \$ <input type="text"/> · X	AF \$ <input type="text"/> · X / <input type="text"/>	AG \$ <input type="text"/> · X
TOTAL ASSESSABLE INCOME	AH \$ <input type="text"/> · X	AI \$ <input type="text"/> · X / <input type="text"/>	AJ \$ <input type="text"/> · X

Section E: Interests in foreign entities

23 Did you have any interests in controlled foreign companies (CFCs) or controlled foreign trusts (CFTs)?

No **A** Go to question 26

Yes **B** Specify the number of CFCs and CFTs in which you had an interest at the end of your income year.

	Listed country	Unlisted country	
Number of CFCs and CFTs	Specified	Specified	Other unlisted
C	<input type="text"/>	D	E

24 Specify the amounts included in your assessable income under the following sections of the ITAA 1936.

	Listed country	Specified	Other unlisted	Total
Section 456 – CFCs attributable income	A \$ <input type="text"/> · X	B \$ <input type="text"/> · X	C \$ <input type="text"/> · X	D \$ <input type="text"/> · X
Section 457 – CFCs change of residence				E \$ <input type="text"/> · X
Section 459A – CFCs/CFTs & interposed Australian entities				F \$ <input type="text"/> · X

25 Did you have a CFC that was a resident of an unlisted country that provided a benefit (as defined in section 47A of the ITAA 1936), either directly or indirectly, to you or any of your related entities at any time during the income year?

No **A**

Yes **B**

26 Do you have a foreign branch or any direct or indirect interests in foreign companies or foreign trusts?

No **A** Go to question 30

Yes **B** Specify the amounts of foreign non-assessable non-exempt income you derived in respect of the following sections of the ITAA 1936

	Listed country	Unlisted country	
		Specified	Other unlisted
Section 23AH – foreign branch income of Australian companies	C \$ <input type="text"/> · X	D \$ <input type="text"/> · X	E \$ <input type="text"/> · X
Section 23AI - amounts paid out of attributed CFC income	F \$ <input type="text"/> · X	G \$ <input type="text"/> · X	H \$ <input type="text"/> · X
Section 23AJ - non-portfolio dividend from foreign companies	I \$ <input type="text"/> · X	J \$ <input type="text"/> · X	K \$ <input type="text"/> · X

27 Did you have any CGT events in relation to your interest in a foreign company?

No **A**

Yes **B** Specify the total amount of the capital gains/losses and the corresponding amounts of any reductions made pursuant to subdivision 768-G of the ITAA 1997

Capital gain amounts	C \$ <input type="text"/> · X	Capital gain reductions	D \$ <input type="text"/> · X
Capital loss amounts	E \$ <input type="text"/> · X	Capital loss reductions	F \$ <input type="text"/> · X

28 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?

No **A**

Yes **B** Provide the following information for the three transfers with the highest dollar value

	Transfer amount	Exemption code
Transfer 1	C \$ <input type="text"/> · X	D <input type="text"/> <input type="text"/>
Transfer 2	E \$ <input type="text"/> · X	F <input type="text"/> <input type="text"/>
Transfer 3	G \$ <input type="text"/> · X	H <input type="text"/> <input type="text"/>

29 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?

No **A**

Yes **B**

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

No **A**

Yes **B** Provide the following information

Number of FHLPs or FHCs you had interests in **C**

Total amount of your share of net income/distribution of profit **D** \$ ·~~X~~ /

Section F: Thin capitalisation

31 Did the thin capitalisation rules apply to you?

No **A** Go to question 41

Yes **B**

32 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?

No **A** Go to question 33

Yes **B** Provide your reporting entity's ABN, then go to question 41

Australian business number (ABN) **C** Go to question 41

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

Code **A**

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

No **A**

Yes **B**

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

Code **A**

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

Debt deductions	A \$ <input type="text"/>	·X
Debt deductions in earning non-assessable non-exempt foreign income (s25-90)	B \$ <input type="text"/>	·X
Debt deductions on debt from related non-residents	C \$ <input type="text"/>	·X
Amount of debt deduction disallowed	D \$ <input type="text"/>	·X
Adjusted average debt	E \$ <input type="text"/>	·X
Asset revaluation amount for thin capitalisation purposes	F \$ <input type="text"/>	·X
Excess debt (non-ADI)/capital shortfall (ADI)	G \$ <input type="text"/>	·X
Average value of assets (non-ADI only)	H \$ <input type="text"/>	·X
Maximum allowable debt (non-ADI)/minimum capital amount (ADI)	I \$ <input type="text"/>	·X

37 Were you an ADI for the income year? Answer 'Yes' if you entered code 7 or 8 at Question 33 label A.

No **A**

Yes **B** Provide the following information where applicable

All ADI entities

(Adjusted) average equity capital **C** \$.~~XX~~

Outward investing ADI

Average value of risk weighted assets **D** \$.~~XX~~

Equity capital attributable to overseas permanent establishment(s) **E** \$.~~XX~~

Average value of risk weighted assets attributable to overseas permanent establishment(s) **J** \$.~~XX~~

Average value of controlled foreign entity equity **F** \$.~~XX~~

Tier 1 prudential capital deductions **G** \$.~~XX~~

Inward investing ADI

Average of risk weighted assets attributable to Australian permanent establishment(s) **H** \$.~~XX~~

Average value of dotation capital **I** \$.~~XX~~

38 Were you a non-ADI for the income year? Answer 'Yes' if you entered code 1, 2, 3, 4, 5 or 6 at Question 33, label A.

No **A**

Yes **B** Provide the following information where applicable

All non-ADI entities

Average value of non-debt liabilities **C** \$.~~XX~~

Average value of associate entity debt **D** \$.~~XX~~

Average value of associate entity equity **E** \$.~~XX~~

Average value of associate entity excess amount **F** \$.~~XX~~

Average value of excluded equity interests **K** \$.~~XX~~

Financial entity

Average zero capital amount **G** \$.~~XX~~

Average on-lent amount **H** \$.~~XX~~

Outward investing entity

Average value of controlled foreign entity equity **I** \$.~~XX~~

Average value of controlled foreign entity debt **J** \$.~~XX~~

39 Did you rely on arm's length tests?

No **A**

Yes **B** Provide your arm's length debt (non-ADI) or capital (ADI) amount. **C** \$ ~~·~~ ~~∞~~

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

No **A**

Yes **B** Provide the following information where applicable

ADI

Worldwide group capital ratio **C** .

Worldwide capital amount **D** \$ ~~·~~ ~~∞~~

Non-ADI

Worldwide debt **E** \$ ~~·~~ ~~∞~~

Worldwide equity **F** \$ ~~·~~ ~~∞~~

Worldwide gearing debt amount **G** \$ ~~·~~ ~~∞~~

Section G: Declaration

41 Declaration

I declare that all the relevant labels have been completed and the information reported is true and correct.

Public officer's signature

Date

Day: / Month: / Year:

Public officer's name

Daytime contact number

How to lodge your schedule

Send your completed schedule to:

Australian Taxation Office
PO Box 3008
Penrith NSW 2740

