



This schedule forms part of the tax return of:

Name of entity and Australian Company Number (ACN) or Australian Registered Body Number (ARBN)

	ACN or ARBN*

* Cross out whichever is not applicable

Signature as prescribed in tax return

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For information on how to complete this schedule, see Note 1 on page 4 of this schedule.

Section A—Overseas transactions information

		Industry code				Foreign locations					
		A				B		C		D	
		E				F		G		H	
		I				J		K		L	
1	List the industry codes that best describe the three main business activities carried out with international related parties. Also specify the three principal locations for each activity in descending order of total dollar value—refer to the <i>Schedule 25A 2000 instructions</i> for further information.										
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 item 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—refer to the <i>Schedule 25A 2000 instructions</i> for further information.										
		Column A Whole dollars Purchases/expenditure				Column B Whole dollars Sales/revenue					
2a	Tangible property										
	Stock in trade and raw materials	A				B					
	All other tangible property	C				D					
2b	Royalties, rents and intangible property										
	Royalties	E				F					
	Rents other than royalties	G				H					
	All other intangible property	I				J					
2c	Services										
	Management, financial, administrative, marketing, training	K				L					
	Technical, construction	M				N					
	Research and development	O				P					
	Other	Q				R					
2d	Other										
	Interest, discounts	A				B					
	Insurance	C				D					
	All other payments, expenses, sales and revenues not included elsewhere	E				F					
2e	Loans—interest bearing										
	Opening balance										
	Amounts borrowed	G				H					
	Amounts loaned	I				J					
2f	Loans—interest free										
	Opening balance										
	Amounts borrowed	K				L					
	Amounts loaned	M				N					

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 year of income? Print **Y** for yes or **N** for no.

B

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 year of income? Print **Y** for yes or **N** for no.

C

4 For items 4a and 4b select one of the codes listed in the *Schedule 25A 2000 instructions* at item 4. List 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 List in column A the arm's length pricing methodologies used by you to set or review consideration in related party international dealings of a revenue (non-capital) nature referred to in items 2a to 2d. List in column B the relative percentages.

Column A: use the codes listed in the *Schedule 25A 2000 instructions* for item 5 to list the four principal methods used, in descending order by total dollar value. Not all the methodologies listed in the *Schedule 25A 2000 instructions* for item 5 are generally considered to provide an arm's length outcome, but may be arm's length in some cases. (Refer to Chapter 3 and Part D of Chapter 1 of *Taxation Ruling TR 97/20*)

Column B: for each of the methods shown at column A, use the codes listed under item 5 in the *Schedule 25A 2000 instructions* to indicate the approximate percentage of the total dollar value of revenue derived and expenses incurred, that the methodology covers.

If fewer than four methods were used, show only the relevant methods and leave the other labels blank.

Column A Column B

H

I

J

K

L

M

N

O

6a During the year of income did any CGT events occur within the context of Division 104 of the *Income Tax Assessment Act 1997* (ITAA 1997) between you and a related party in international dealings of a non-revenue (capital) nature referred to in questions 2a to 2d?—This question does not refer to trading stock held in the ordinary course of business. Print **Y** for yes or **N** for no. Only answer items 6b and 6c if the answer to 6a is yes.

P

6b Use the codes listed in the *Schedule 25A 2000 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 Indicate the total dollar value of 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. Use the codes listed under item 6 in the *Schedule 25A 2000 instructions*.

R

7 Did a non-resident participate directly or indirectly in your capital, management or control during the year of income? Print **Y** for yes or **N** for no.

S

8a What was the greatest total **foreign debt**—as defined in section 159GZF of Division 16F of Part III of the *Income Tax Assessment Act 1936* (ITAA 1936)—during the year of income?

Note: If you are a non-resident, ensure that your foreign debt in relation to your activities which derive assessable income in Australia includes the balance outstanding on all amounts owing to non-resident associates.

T

8b If you have made an election to use the **average daily foreign debt** formula in Subdivision C of Division 16F of Part III of the ITAA 1936, what was your average daily foreign debt for the year of income?

U

8c What was your **foreign equity product**—as defined in section 159GZA of Division 16F of Part III of the ITAA 1936—in relation to the year of income?

V

F

Section B—Interests in foreign companies or foreign trusts

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

	Broad-exemption listed country	Limited-exemption listed 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 and controlled foreign trusts included in your assessable income against the following sections of the *Income Tax Assessment Act 1936* (ITAA 1936).

	Broad-exemption listed country	Limited-exemption listed country	Unlisted country	Total
Section 456—CFCs attributable income	G <input type="text"/>	H <input type="text"/>	I <input type="text"/>	J <input type="text"/>
Section 457—CFCs change of residence				K <input type="text"/>
Section 458—dividends paid by a CFC				L <input type="text"/>
Section 459—dividends deemed to be paid by a CFC				M <input type="text"/>
Section 459A—interposed Australian entities				N <input type="text"/>

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

	Broad-exemption listed country	Limited-exemption listed country	Unlisted country	
Section 23AH—foreign branch profits of Australian companies	O <input type="text"/>	P <input type="text"/>		
Section 23AI—amounts paid out of attributed CFC income	Q <input type="text"/>	R <input type="text"/>	S <input type="text"/>	
Section 23AJ—non-portfolio dividend from foreign countries	T <input type="text"/>	U <input type="text"/>	V <input type="text"/>	
Section 23AK—amounts paid out of attributed foreign investment fund (FIF) income			W <input type="text"/>	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 year of income? Print **Y** for yes or **N** for no.

Accumulated profits	S <input type="text"/>
Accumulated losses	T <input type="text"/>
Paid up capital	U <input type="text"/>
Other assets/reserves	V <input type="text"/>

- 13** Have you ever, directly or indirectly, caused the transfer of property, including money or services, to a non-resident trust estate? Print **Y** for yes or **N** for no.

W

- 14** Were you a beneficiary of a non-resident trust estate at any time during the year of income? Print **Y** for yes or **N** for no.

X

- 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 year? Print **Y** for yes or **N** for no.

Y

- 16** If the answer is yes to questions 13, 14 or 15, were any of the non-resident trusts discretionary? Print **Y** for yes or **N** for no.

Z

- 17** Were you able to directly or indirectly control or direct a non-resident trust at any time during the year of income? Print **Y** for yes or **N** for no.

A

F

- 18** Show the codes and amounts at the end of the year of income of interests held in FIFs or foreign life policies that are exempt under the sections of the ITAA 1936 listed in the *Schedule 25A 2000 instructions*.

The codes correspond to the various sections of the ITAA 1936. Show only the principal ten in descending order of total dollar value. If less than ten exemptions apply, leave the remaining labels blank—refer to the *Schedule 25A 2000 instructions* for the codes.

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

F

Important notes about *Schedule 25A 2000*

NOTE 1—If you answered yes to a question concerning overseas transactions on the Partnership, Trust, Company or Fund tax return, complete Section A of this schedule and lodge it with the appropriate tax return.

If you answered yes to a question concerning interest in a foreign company, foreign trust, foreign investment fund (FIF) or foreign life assurance policy (FLP) on the Partnership, Trust, Company or Fund tax return, complete all questions in Section B of this schedule and lodge it with the appropriate tax return.

If you answered yes to both questions, you must complete Sections A and B of this schedule and lodge it with the appropriate tax return.

NOTE 2—The table below lists the location names and codes to be used in completing question 1.

Definitions used in this schedule

‘ACN or ARBN’, as appropriate, is to be completed by corporate taxpayers and foreign companies with registered businesses in Australia.

‘Person’ has the same meaning as in subsection 6(1) of the *Income Tax Assessment Act 1936* and section 995-1 of the *Income Tax Assessment Act 1997*.

‘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.

‘Participate(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 the 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
- between two permanent establishments of the same person.

‘Capital’ means an equity interest of 10% or greater.

Please see the *Schedule 25A 2000 instructions* for detailed instructions and explanations.

LOCATION NAME	CODE	LOCATION NAME	CODE	LOCATION NAME	CODE
Andorra	01	Hong Kong	30	Philippines	55
Anguilla	02	Hungary	90	Romania	98
Antigua	03	India	31	Russian Federation	69
Austria	04	Indonesia	32	Singapore	56
Argentina	84	Ireland	33	Slovenia	80
Bahamas	05	Isle of Man	34	Slovak Republic	99
Bahrain	06	Israel	35	South Africa	57
Bangladesh	85	Italy	36	Spain	58
Barbados	07	Jamaica	37	Sri Lanka	59
Brazil	86	Japan	38	Sweden	60
Belgium	08	Kazakstan	91	Switzerland	61
Belize	09	Kiribati	92	Taiwan	62
Bermuda	10	Kuwait	93	Thailand	63
British Virgin Islands	12	Korea (South)	39	Tonga	64
Brunei	13	Latvia	94	Turks and Caicos Islands	65
Canada	15	Liberia	40	United Arab Emirates	66
Cayman Islands	16	Liechtenstein	41	United Kingdom	67
Chile	87	Lithuania	95	United States of America	68
China (PRC)	17	Luxembourg	42	United States of America (Delaware)	71
Channel Islands	11	Macau	43	Vanuatu	70
Cook Islands	18	Malaysia	44	Venezuela	14
Costa Rica	19	Malaysia (Labuan)	81	Vietnam	82
Croatia	79	Maldives	45	Western Samoa	83
Cyprus	20	Malta	46	Zimbabwe	29
Czech Republic	88	Mauritius	96	African Countries NEI	72
Denmark	21	Mexico	97	Asian Countries NEI	73
Egypt	22	Monaco	47	Central American Countries NEI	74
Estonia	89	Nauru	48	European Countries NEI	75
Germany	23	Netherlands	49	Middle East Countries NEI	76
Fiji	24	Netherlands Antilles	50	South American Countries NEI	77
Finland	25	New Zealand	51	Other Countries NEI	78
France	26	Norway	52		
Gibraltar	27	Panama	53		
Greece	28	Papua New Guinea	54		

Note—NEI means ‘not elsewhere included’.