	Australian Government Australian Taxation Office	Schedule 25A Print neatly in BLOCK LETTERS with a blue ballpoint pen only.	2005 black or
	complete this schedule are in th 2005, available from the Tax Offic		Tax file number (TFN)
	orms part of the tax return of Australian business number (Signature as prescribed in tax return
	AB	N 	
Section A	Overseas transactions ir	nformation	

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	B -00	C D E
F	G	ΗΙΙ
κ	L .00	M N O 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		Sales/revenue	
2a	Tangible property	Stock in trade and raw materials	Α	.00	В	.00	
		All other tangible property	С	.00	D	-00	
2b	Royalties, rent and intangible property	Royalties	Ε	.00	F	-00	
		Rent other than royalties	G	.00	Η	-00	
		All other intangible property		.00	J	.00	
2c	Services	Management, financial, administrative, marketing, training	Κ	.00	L	.00	
		Technical, construction	Μ	.00	Ν	.00	
		Research and development	0	-00	Ρ	.00	
		Other	Q	.00	R	.00	F
2d	Other	Interest, discounts	Α	.00	В	.00	
		Insurance	С	-00	D	.00	
		All other payments, expenses, sales and revenue not included elsewhere	Ε	.00	F	.00	
_			_	Opening balance		Closing balance	
2e	Loans – interest bearing	Amounts borrowed	G	-00	Η	-00	
		Amounts loaned	I	.DQ	J	-00	
	_		_	Opening balance		Closing balance	
2f	Loans – interest free	Amounts borrowed	Κ	-00	L	-00	
		Amounts loaned	Μ	.00	Ν	-00 I	F

IN CONFIDENCE when completed

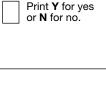
PAGE 2

- 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?
- 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?
- For items 4a and 4b select one of the codes listed in the instructions for item 4. 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
- 4b Step 3 of Taxation Ruling TR 98/11
- 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.
- 6a During the income year did you have any related party international dealings of a non-revenue (capital) nature referred to in guestions 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.

- 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.
- 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.
- Did a non-resident participate directly or indirectly in your capital, management 7 or control during the income year?
- 8 Show the number of international related parties with which you had dealings during the year.



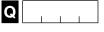
G	

Column A

Н

E

Column B
K
Μ
0







Print Y for yes or N for no.





Print Y for yes or N for no.

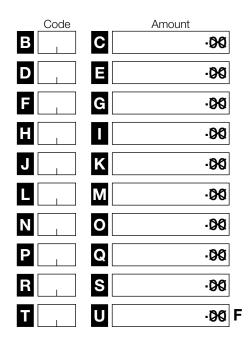
В

С

Se	ction 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.	S		Sectio	on 404 cc 8		nlisted puntry
10	Show the amounts of attributable income of controlled foreign co (CFT) included in your assessable income against the following se (ITAA 1936).						86
	Listed country Section 404 country		Unlisted cou	,		Total	
	attributable income G	Ø		.00	J		-00
	Section	457—	CFCs change of re	sidence	K		.00
	Section 459	9A – in	terposed Australiar	i entities	Ν		-00
11	Show the amounts of foreign non-assessable non-exempt income derived by you against the following sections of ITAA 1936.	•					
	Unlisted country ar						
	ction 23AH – foreign branch	/ KØ					
pr	fits of Australian companies						
	Section 23AI – amounts paid Q · V R · Country		Unlisted cou	untry • DO			
di	idend from foreign countries	Ø	V	-00			
	Section 23AK – amounts paid out of attributed for	eign in	vestment fund (FIF)	income	W		.00
12	Has any controlled foreign company or controlled foreign trust of an unlisted country transferred any asset (excluding trading		Accumulate	d profits	S	Print Y for yes or N for no.	;
	stock transferred in the normal course of business) or amounts of		Accumulate	d losses	Т	Print Y for yes or N for no.	5
	accumulated profits, capital, or other assets/reserves to a related entity in a listed country at any time during the income year?		Paid u	o capital	U	Print Y for yes or N for no.	5
			Other assets/	reserves	V	Print Y for yes or N for no.	5
13	Have you ever, directly or indirectly, caused the transfer of propert services, to a non-resident trust estate?	y, inc	luding money o	or	W	Print Y for yes or N for no.	3
14	Were you a beneficiary of a non-resident trust estate at any time d	uring	the income ye	ar?	X	Print Y for yes or N for no.	
15	Did you have an interest in, or an entitlement to acquire an interes or capital of a non-resident trust estate at any time during the inc			me	Y	Print Y for yes or N for no.	3
16	If the answer is yes to items 13, 14 or 15, were any of the non-resi	dent	trusts discretio	onary?	Ζ	Print Y for yes or N for no.	
17	Were you able to directly or indirectly control or direct a non-reside during the income year?	lent t	rust at any tim	e	Α	Print Y for yes or N for no.	

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.



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.

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 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.