

# Schedule 25A 2003

Print neatly in **BLOCK LETTERS** with a black or blue ballpoint pen only.

Notes to assist in the completion of this schedule are provided in the *Schedule 25A 2003 instructions* available from the Australian Taxation Office.

Tax file number (TFN)

This schedule forms part of the tax return of:

Name of entity and Australian business number (ABN)

	ABN

Signature as prescribed in tax return

## Section A Overseas transactions information

Show whole dollars only. If cents are shown the amount will be 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		
<b>A</b>		<b>B</b>		<b>C</b>	<b>D</b>
<b>F</b>		<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>
<b>K</b>		<b>L</b>	<b>M</b>	<b>N</b>	<b>O</b>

- 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	<b>A</b>	<b>B</b>
	All other tangible property	<b>C</b>	<b>D</b>
2b	Royalties, rent and intangible property		
	Royalties	<b>E</b>	<b>F</b>
	Rent other than royalties	<b>G</b>	<b>H</b>
	All other intangible property	<b>I</b>	<b>J</b>
2c	Services		
	Management, financial, administrative, marketing, training	<b>K</b>	<b>L</b>
	Technical, construction	<b>M</b>	<b>N</b>
	Research and development	<b>O</b>	<b>P</b>
	Other	<b>Q</b>	<b>R</b>
2d	Other		
	Interest, discounts	<b>A</b>	<b>B</b>
	Insurance	<b>C</b>	<b>D</b>
	All other payments, expenses, sales and revenue not included elsewhere	<b>E</b>	<b>F</b>
2e	Loans—interest bearing		
	Opening balance		
	Amounts borrowed	<b>G</b>	<b>H</b>
	Amounts loaned	<b>I</b>	<b>J</b>
2f	Loans—interest free		
	Opening balance		
	Amounts borrowed	<b>K</b>	<b>L</b>
	Amounts loaned	<b>M</b>	<b>N</b>

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 4 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
<b>H</b> <input type="text"/>	<b>I</b> <input type="text"/>
<b>J</b> <input type="text"/>	<b>K</b> <input type="text"/>
<b>L</b> <input type="text"/>	<b>M</b> <input type="text"/>
<b>N</b> <input type="text"/>	<b>O</b> <input type="text"/>

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)?

**P** ☐ Print Y for yes or N for no.

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 4 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.

	Broad-exemption listed country	Limited-exemption listed country	Unlisted country
Start	<b>A</b> <input type="text"/>	<b>B</b> <input type="text"/>	<b>C</b> <input type="text"/>
End	<b>D</b> <input type="text"/>	<b>E</b> <input type="text"/>	<b>F</b> <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).

	Broad-exemption listed country	Limited-exemption listed country	Unlisted country	Total
Section 456—CFCs attributable income	<b>G</b> <input type="text"/> .00	<b>H</b> <input type="text"/> .00	<b>I</b> <input type="text"/> .00	<b>J</b> <input type="text"/> .00
Section 457—CFCs change of residence				<b>K</b> <input type="text"/> .00
Section 458—dividends paid by a CFC				<b>L</b> <input type="text"/> .00
Section 459—dividends deemed to be paid by a CFC				<b>M</b> <input type="text"/> .00
Section 459A—interposed Australian entities				<b>N</b> <input type="text"/> .00

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

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

- 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	<b>S</b> <input type="text"/>	Print <b>Y</b> for yes or <b>N</b> for no.
Accumulated losses	<b>T</b> <input type="text"/>	Print <b>Y</b> for yes or <b>N</b> for no.
Paid up capital	<b>U</b> <input type="text"/>	Print <b>Y</b> for yes or <b>N</b> for no.
Other assets/reserves	<b>V</b> <input type="text"/>	Print <b>Y</b> for yes or <b>N</b> 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 questions 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>B</b>	<input type="text"/>	<b>C</b>	<input type="text"/> .00
<b>D</b>	<input type="text"/>	<b>E</b>	<input type="text"/> .00
<b>F</b>	<input type="text"/>	<b>G</b>	<input type="text"/> .00
<b>H</b>	<input type="text"/>	<b>I</b>	<input type="text"/> .00
<b>J</b>	<input type="text"/>	<b>K</b>	<input type="text"/> .00
<b>L</b>	<input type="text"/>	<b>M</b>	<input type="text"/> .00
<b>N</b>	<input type="text"/>	<b>O</b>	<input type="text"/> .00
<b>P</b>	<input type="text"/>	<b>Q</b>	<input type="text"/> .00
<b>R</b>	<input type="text"/>	<b>S</b>	<input type="text"/> .00
<b>T</b>	<input type="text"/>	<b>U</b>	<input type="text"/> .00

### Important notes about *Schedule 25A 2003*

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 questions 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 2003 instructions* for detailed instructions and explanations.