

NAT 1125-3.2001

Schedule 25A 2001

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		AB	N		1 1 1		
Sigr	nature as prescribed in tax retu	rn					
For	r information on how to	complete this schedule, see S	che	dule 25A 2001 instruc	tions.		
		s transactions information					
				Industry code	Foreign loc	ations	
1	value, that best describe carried out with internati	in decending order of total dollar e the 3 main business activities onal related parties. Also specify oal locations for each activity.		B F J	C G K	D	
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 Column B						
				Whole dollars Purchases/expenditure		Whole dollars Sales/revenue	
2a	Tangible property	Stock in trade and raw materials	Α	.Ж	В	.×	
		All other tangible property	С		D	.×	
0.1	.		Ξ				
20	Royalties, rent and intangible property	Royalties	Ε		F		
		Rent other than royalties	G	.×.	Н	.×	
		All other intangible property	1	.×	J	.Ж	
2c	Services	Management, financial, administrative,	K			.×	
		marketing, training			N		
		Technical, construction	M		N		
		Research and development	0		Р		
		Other	Q	.×	R	.× F	
2d	Other	Interest, discounts	Α	.×	В	.×	
		Insurance	С		D		
		All other payments, expenses, sales					
		and revenue not included elsewhere	Ε		F		
2e	Loans—interest bearing			Opening balance		ing balance	
		Amounts borrowed	G		Н	.×	
		Amounts loaned	Ī	.×	J	.×	
2 f	Loans—interest free	Amounts borrowed	K	Opening balance	Clos	ing balance	
		Amounts loaned	M	.×	N	.× F	

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 <i>Schedule 25A 2001 instructions</i> at 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	List in column A, the codes for the arm's length pricing methodologies used to set or review consideration in related party international dealings of a revenue (non-capital) nature referred to in items 2a to 2d—see item 5 of the <i>Schedule 25A 2001 instructions</i> . List in column B the relative percentages. Column A: List the four principal methodologies in descending order of total dollar value. The methodologies should be identified using the codes in <i>Schedule 25A 2001 instructions</i> at item 5.	Column A Column B
	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.	J K M N O
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)? The words 'acquire', 'CGT event', 'disposal' and 'asset' are used in this item within the context of Part 3-1 of ITAA 1997. The question does not refer to trading stock held in the ordinary course of business.	Print Y for yes or N for no.
6b	Only answer items 6b and 6c if the answer to 6a is yes. Use the codes listed in the <i>Schedule 25A 2001 instructions</i> 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.
8a	What was the greatest total foreign debt —as defined in section 159GZF of Division 16F of Part III of the <i>Income Tax Assessment Act 1936</i> (ITAA 1936)—during the income year?	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 ITAA 1936, what was your average daily foreign debt for the income year?	U ≪
8c	What was your foreign equity product —as defined in section 159GZA of Division 16F of Part III of 1936—in relation to the income year?	VF

	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 Start A Broad-exemption listed country Start A B B End D C B C B C B C C B C C C D C D C D C D C D C D C D C D D	
10	Show the amounts of attributable income of controlled foreign companies (CFC) and controlled (CFT) included in your assessable income against the following sections of ITAA 1936.	ed foreign trusts
	Broad-exemption Limited-exemption listed country listed country Unlisted country	Total
	Section 456–CFCs attributable income G H I	J .×
	Section 457–CFCs change of residence	⟨ .≫
	Section 458–dividends paid by a CFC	
	Section 459–dividends deemed to be paid by a CFC	√ .≫
	Section 459A-interposed Australian entities	.≫
12	Has any controlled foreign company or controlled foreign trust of an Accumulated profits	Print Y for yes or N for no.
	accumulated profits, capital, of officer assets/reserves to a related entity	Print Y for yes or N for no.
13	Show at labels Q and R , as applicable, the amounts of investment in or loans to CFCs	.×
	and CFTs at the end of the income year Loans to CFCs and CFTs	. ×
14	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.
15	Were you a beneficiary of a non-resident trust estate at any time during the income year?	Print Y for yes or N for no.
16	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?	Print Y for yes or N for no.

18 Were you able to directly or indirectly control or direct a non-resident trust at any time during the income year?

discretionary?

17 If the answer is yes to questions 14, 15 or 16, were any of the non-resident trusts

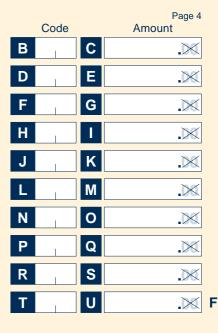
Print **Y** for yes or **N** for no.

Print Y for yes or N for no.

F

19 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 *Schedule 25A 2001 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 2001 instructions* for the codes.



Important notes about Schedule 25A 2001

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 or foreign life assurance policy 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, complete Sections A and B and lodge the schedule with the appropriate tax return.

Definitions 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 per cent or greater.

Please see the Schedule 25A 2001 instructions for detailed instructions and explanations.