

# Schedule 25A 2001

Tax file number

**This schedule forms part of the tax return of:**

Name of entity and Australian Business Number (ABN)

	ABN

Signature as prescribed in tax return

For information on how to complete this schedule, see *Schedule 25A 2001 instructions*.

## Section A—Overseas transactions information

- 1** List the industry codes, in decending order of total dollar value, that best describe the 3 main business activities carried out with international related parties. Also specify the code for the 3 principal locations for each activity.
- |          | Industry code                            |          | Foreign locations                        |          |
|----------|--|----------|--|----------|
| <b>A</b> | <input style="width: 80%;" type="text"/> | <b>B</b> | <input style="width: 80%;" type="text"/> | <b>C</b> |
| <b>E</b> | <input style="width: 80%;" type="text"/> | <b>F</b> | <input style="width: 80%;" type="text"/> | <b>G</b> |
| <b>I</b> | <input style="width: 80%;" type="text"/> | <b>J</b> | <input style="width: 80%;" type="text"/> | <b>K</b> |
| <b>L</b> | <input style="width: 80%;" type="text"/> | <b>M</b> | <input style="width: 80%;" type="text"/> | <b>N</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 Whole dollars Purchases/expenditure		Column B Whole dollars Sales/revenue	
<b>2a</b> Tangible property	Stock in trade and raw materials	<b>A</b>	<input style="width: 80%;" type="text"/>	<b>B</b>	<input style="width: 80%;" type="text"/>
	All other tangible property	<b>C</b>	<input style="width: 80%;" type="text"/>	<b>D</b>	<input style="width: 80%;" type="text"/>
<b>2b</b> Royalties, rent and intangible property	Royalties	<b>E</b>	<input style="width: 80%;" type="text"/>	<b>F</b>	<input style="width: 80%;" type="text"/>
	Rent other than royalties	<b>G</b>	<input style="width: 80%;" type="text"/>	<b>H</b>	<input style="width: 80%;" type="text"/>
	All other intangible property	<b>I</b>	<input style="width: 80%;" type="text"/>	<b>J</b>	<input style="width: 80%;" type="text"/>
<b>2c</b> Services	Management, financial, administrative, marketing, training	<b>K</b>	<input style="width: 80%;" type="text"/>	<b>L</b>	<input style="width: 80%;" type="text"/>
	Technical, construction	<b>M</b>	<input style="width: 80%;" type="text"/>	<b>N</b>	<input style="width: 80%;" type="text"/>
	Research and development	<b>O</b>	<input style="width: 80%;" type="text"/>	<b>P</b>	<input style="width: 80%;" type="text"/>
	Other	<b>Q</b>	<input style="width: 80%;" type="text"/>	<b>R</b>	<input style="width: 80%;" type="text"/>
<b>2d</b> Other	Interest, discounts	<b>A</b>	<input style="width: 80%;" type="text"/>	<b>B</b>	<input style="width: 80%;" type="text"/>
	Insurance	<b>C</b>	<input style="width: 80%;" type="text"/>	<b>D</b>	<input style="width: 80%;" type="text"/>
	All other payments, expenses, sales and revenue not included elsewhere	<b>E</b>	<input style="width: 80%;" type="text"/>	<b>F</b>	<input style="width: 80%;" type="text"/>
<b>2e</b> Loans—interest bearing	Opening balance				
	Amounts borrowed	<b>G</b>	<input style="width: 80%;" type="text"/>	<b>H</b>	<input style="width: 80%;" type="text"/>
	Amounts loaned	<b>I</b>	<input style="width: 80%;" type="text"/>	<b>J</b>	<input style="width: 80%;" type="text"/>
<b>2f</b> Loans—interest free	Opening balance				
	Amounts borrowed	<b>K</b>	<input style="width: 80%;" type="text"/>	<b>L</b>	<input style="width: 80%;" type="text"/>
	Amounts loaned	<b>M</b>	<input style="width: 80%;" type="text"/>	<b>N</b>	<input style="width: 80%;" type="text"/>

**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 *Schedule 25A 2001 instructions* 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 *Schedule 25A 2001 instructions*. 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 *Schedule 25A 2001 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)?

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.

Only answer items **6b** and **6c** if the answer to **6a** is yes.

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

**6b** Use the codes listed in the *Schedule 25A 2001 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.

**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 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?

**V**  **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 ITAA 1936.

	Broad-exemption listed country	Limited-exemption listed country	Unlisted country	Total
Section 456—CFCs attributable income	<b>G</b> <input type="text"/>	<b>H</b> <input type="text"/>	<b>I</b> <input type="text"/>	<b>J</b> <input type="text"/>
Section 457—CFCs change of residence				<b>K</b> <input type="text"/>
Section 458—dividends paid by a CFC				<b>L</b> <input type="text"/>
Section 459—dividends deemed to be paid by a CFC				<b>M</b> <input type="text"/>
Section 459A—interposed Australian entities				<b>N</b> <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	<b>O</b> <input type="text"/>	<b>P</b> <input type="text"/>		
Section 23AI—amounts paid out of attributed CFC income	<b>Q</b> <input type="text"/>	<b>R</b> <input type="text"/>	<b>S</b> <input type="text"/>	
Section 23AJ—non-portfolio dividend from foreign countries	<b>T</b> <input type="text"/>	<b>U</b> <input type="text"/>	<b>V</b> <input type="text"/>	
Section 23AK—amounts paid out of attributed foreign investment fund (FIF) income				<b>W</b> <input type="text"/> <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 Y for yes or N for no.
Accumulated losses	<b>T</b> <input type="text"/>	Print Y for yes or N for no.
Paid up capital	<b>U</b> <input type="text"/>	Print Y for yes or N for no.
Other assets/reserves	<b>V</b> <input type="text"/>	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

Direct equity investment in CFCs and CFTs	<b>Q</b> <input type="text"/>
Loans to CFCs and CFTs	<b>R</b> <input type="text"/>

- 14 Have you ever, directly or indirectly, caused the transfer of property, including money or services, to a non-resident trust estate?

<b>W</b> <input type="text"/>	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?

<b>X</b> <input type="text"/>	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?

<b>Y</b> <input type="text"/>	Print Y for yes or N for no.
-------------------------------	------------------------------

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

<b>Z</b> <input type="text"/>	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?

<b>A</b> <input type="text"/>	Print Y for yes or N for no. <b>F</b>
-------------------------------	---------------------------------------

