



Australian Government
Australian Taxation Office

International dealings schedule

2013

WHEN COMPLETING THIS FORM

- Print clearly in BLOCK LETTERS using a black pen only.

S M I T H S T

- Place χ in ALL applicable boxes.

HOW TO COMPLETE THIS FORM

For explanations and instructions on how to complete this schedule, refer to the *International dealings schedule – instructions 2013*, available from our website at www.ato.gov.au

 $\wedge XXX$

1 This schedule forms part of the tax return of:

Name of entity

[illegible]

Tax file number

[illegible]

Section A: International related party dealings

2 Is the total of your international related party dealings over \$2 million?

- A No** ☐ Go to question 17

Yes

3 Did you have dealings with international related parties, apart from the dealings with related parties located in specified countries?

- A** No ☒ **JKL** Yes ☐ Provide the following information for the three countries with the highest dollar value of related party dealings.

Foreign country	Activity code	Expenditure						Revenue																												
B	^JLL	D	\$	^JLN			,				,				,				.	X	E	\$	^JLO				,				,				.	X
C	^JLM	D	\$	^JLN			,				,				,				.	X	E	\$	^JLO				,				,				.	X
C	^JLM	D	\$	^JLN			,				,				,				.	X	E	\$	^JLO				,				,				.	X
All other amounts	F	\$	^JLP				X	G	\$	^JLQ				.				.				.	X

H ^JLR I ^JLS J \$ ^JLT , , , .X K\$ ^JLU , , , .X
I ^JLS J \$ ^JLT , , , .X K\$ ^JLU , , , .X
I ^JLS J \$ ^JLT , , , .X K\$ ^JLU , , , .X
All other amounts L \$ ^JLV , , , .X M\$ ^JLW , , , .X

[illegible]

4 Did you have dealings with international related parties located in specified countries?

A No ☒ **JMD** Yes ☐ Provide the following information for the three specified countries with the highest dollar value of related party dealings.

Specified country	Activity code	Expenditure						Revenue					
B ^JME	C ^JMF	D \$ ^JMG					-X	E \$ ^JMH					-X
	C ^JMF	D \$ ^JMG					-X	E \$ ^JMH					-X
	C ^JMF	D \$ ^JMG					-X	E \$ ^JMH					-X
All other amounts	F \$ ^JMI						-X	G \$ ^JMJ					-X
H ^JMK	I ^JML	J \$ ^JMM					-X	K \$ ^JMN					-X
	I ^JML	J \$ ^JMM					-X	K \$ ^JMN					-X
	I ^JML	J \$ ^JMM					-X	K \$ ^JMN					-X
All other amounts	L \$ ^JMO						-X	M \$ ^JMP					-X
N ^JMQ	O ^JMR	P \$ ^JMS					-X	Q \$ ^JMT					-X
	O ^JMR	P \$ ^JMS					-X	Q \$ ^JMT					-X
	O ^JMR	P \$ ^JMS					-X	Q \$ ^JMT					-X
All other amounts	R \$ ^JMU						-X	S \$ ^JMV					-X

5 Did you have any international related party dealings involving tangible property of a revenue nature, including trading stock and raw materials?

A No **JMW** Yes ☐ Provide the following information

Tangible property of a revenue nature including trading stock and raw materials

Expenditure								Revenue								main pricing methodology				documentation code			
C \$	^JMX							D \$	^JMY								E	^JMZ	F	^JNA			

6 Did you have any international related party dealings involving royalties or licence fees?

A No **^JNB** Yes ☐ Provide the following information

6a Royalties

Deductions Income Main pricing methodology documentation code

6b Licence fees

Deductions		Income		Main pricing methodology		documentation code	
C	\$ ^JNG	D	\$ ^JNH	E	^JNI	F	^JNJ

7 Did you have any international related party dealings involving rent or leasing?

A No **^JNK** Yes ☐ Provide the following information

Rent/leasing

Expenditure										Revenue										Main pricing methodology										documentation code										
C	\$	^JNL								D	\$	^JNM									E	^JNN									F	^JNO								

12 Did you have any other international related party dealings of a revenue nature not reported at questions 5 to 11?

A No ☒ **^JQZ** Yes ☐ Provide the following information

Other (specify in label H below)

Expenditure		Revenue		Main pricing methodology		Percentage of dealings with documentation code	
C \$	<input checked="" type="checkbox"/> ^JRA	D \$	<input checked="" type="checkbox"/> ^JRB	E	<input checked="" type="checkbox"/> ^JRC	F	<input checked="" type="checkbox"/> ^JRD
Description							
H	<input checked="" type="checkbox"/> ^JRE						

13 Did you dispose of or acquire any tangible/intangible property of a non-revenue (capital) nature to or from international related parties not reported at questions 5 to 11?

A No ☒ **^JRF** Yes ☐ Provide the following information

13a Tangible property

Consideration paid		Consideration received		Main capital asset pricing methodology		Percentage of dealings with documentation code	
C \$	<input checked="" type="checkbox"/> ^JRG	D \$	<input checked="" type="checkbox"/> ^JRH	G	<input checked="" type="checkbox"/> ^JRI	F	<input checked="" type="checkbox"/> ^JRJ

13b Intangible property

Consideration paid		Consideration received		Main capital asset pricing methodology		Percentage of dealings with documentation code	
C \$	<input checked="" type="checkbox"/> ^JRK	D \$	<input checked="" type="checkbox"/> ^JRL	G	<input checked="" type="checkbox"/> ^JRM	F	<input checked="" type="checkbox"/> ^JRN

14 Did you provide any of the following for no payment or a non-monetary payment, or receive any of the following for a non-monetary payment to/from an international related party?

- services
- assets
- liabilities
- property – tangible or intangible (eg. intellectual property)
- processes
- rights or obligations.

A No ☒ **^JRO** Yes ☐ Provide the following information (where applicable)

	Capital		Revenue	
	Foreign country	Nature of item	Foreign country	Nature of item
14a No payment	B <input checked="" type="checkbox"/> ^JRP	C <input checked="" type="checkbox"/> ^JRQ	D <input checked="" type="checkbox"/> ^JRR	E <input checked="" type="checkbox"/> ^JRS
14b Non-monetary payment	B <input checked="" type="checkbox"/> ^JRT	C <input checked="" type="checkbox"/> ^JRU	D <input checked="" type="checkbox"/> ^JRV	E <input checked="" type="checkbox"/> ^JRW

15 Did you provide or receive share-based employee remuneration to or from an international related party?

A No ☒ **^JRX** Yes ☐ Provide the following information for any international related party recharge amounts you provided or received as part of those arrangements.

	Deductions	Income
Recharge amounts	C \$ <input checked="" type="checkbox"/> ^JRY	D \$ <input checked="" type="checkbox"/> ^JRZ

16 Were you a party to a cost contribution arrangement for developing, producing or obtaining assets or rights with an international related party?

A No ☒ **^JSA** Yes ☐



17 Did a restructuring event(s) occur in the current year involving international related parties or your branch operations?

A No ☐ Go to question 17b Yes ☐ **^JSB**

17a Provide the following information for the three most material restructuring event(s) involving international related parties or your branch operations.

Restructuring event 1

Entity or branch	Capital value	Appendix 7 code	Foreign country	Percentage of dealings with documentation code
C ^JSC	D ^JSD	E ^JSE	G ^JSF	F ^JSG

Description

H **^JSH**

Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

I No **^JSI** Yes ☐

Restructuring event 2

Entity or branch	Capital value	Appendix 7 code	Foreign country	Percentage of dealings with documentation code
C ^JSC	D ^JSD	E ^JSE	G ^JSF	F ^JSG

Description

H **^JSH**

Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

I No **^JSI** Yes ☐

Restructuring event 3

Entity or branch	Capital value	Appendix 7 code	Foreign country	Percentage of dealings with documentation code
C ^JSC	D ^JSD	E ^JSE	G ^JSF	F ^JSG

Description

H **^JSH**

Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

I No **^JSI** Yes ☐

17b During the last three income years (including the current income year) did you revalue any assets following a restructuring event(s) involving international related parties or your branch operations?

B No **^JSJ** Yes ☐

A No **^JSK** Yes ☐ Provide the following information

[illegible]

18d Amounts claimed or returned for other internally recorded dealings

L ^JSV


Section B: Financial arrangements

- the arrangement was entered into with international related parties
- the characterisation between debt and equity is different under Division 974 of the *Income Tax Assessment Act 1997* (ITAA 1997) (debt equity rules) from your treatment for accounting purposes.

A No **JTD** Yes ☐ Provide the following information

Average quarterly balance of debt interests B \$ ^{Amounts received} ^JTE [][][][][][][][][] -X C \$ ^{Amounts provided} ^JTF [][][][][][][][][] -X
Average quarterly balance of equity interests D \$ ^{Amounts received} ^JTG [][][][][][][][][] -X E \$ ^{Amounts provided} ^JTH [][][][][][][][][] -X

20 Are you subject to the Taxation of Financial Arrangements rules contained in Division 230 of the ITAA 1997?

A No  Yes ☐ Specify which tax timing method elections you have made.

	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
Fair value method	B	<input type="checkbox"/>	Foreign exchange retranslation method – qualifying foreign exchange account(s) election	D	<input type="checkbox"/>	Reliance on financial reports method	F
		^JSX			^JSZ		^JTB
Foreign exchange retranslation method – general election	C	<input type="checkbox"/>	Hedging financial arrangements method	E	<input type="checkbox"/>	No elections made	G
		^JSY			^JTA		^JTC

Section C: Interests in foreign entities

21 Did you have any interests in controlled foreign companies (CFCs) or controlled foreign trusts (CFTs)?

A No ☐ Go to question 24 **^JTI**

Yes ☐ Specify the number of CFCs and CFTs which you had an interest in at the end of your income year.

	Listed countries	Specified countries	Other unlisted countries
Number of CFCs and CFTs	B ^JTI	C ^JTK	D ^JTL

22 Specify the amounts included in your assessable income under the following sections of the *Income Tax Assessment Act 1936* (ITAA 1936).

Section 456 – CFCs attributable income

Listed countries **A** \$ **^JTM**

Specified countries **B** \$ **^JTN**

Other unlisted countries **C** \$ **^JTO**

Total **D** \$ **^JTP**

Section 457 – CFCs change of residence

E \$ **^JTQ**

Section 459A – CFCs / CFTs and interposed Australian entities

F \$ **^JTR**

23 Did you have a CFC that was a resident of an unlisted country that provided a benefit (as defined in section 47A of the ITAA 1936), either directly or indirectly, to you or any of your related entities at any time during the income year?

A No **^JTS** Yes ☐

24 Do you have foreign branch operations or any direct or indirect interests in foreign companies or foreign trusts?

A No ☐ Go to question 27 **^JTT**

Yes ☐ Specify the amount of foreign income you derived that is non-assessable under the following sections of the ITAA 1936.

24a Section 23AH – foreign branch income of Australian companies

Listed countries **B** \$ **^JTU**

Specified countries **C** \$ **^JTV**

Other unlisted countries **D** \$ **^JTW**

24b Non deductible expenses incurred in deriving section 23AH non-assessable income

E \$ **^JTX**

24c Section 23AI – amounts paid out of attributed CFC income

Listed countries **B** \$ **^JTY**

Specified countries **C** \$ **^JTZ**

Other unlisted countries **D** \$ **^JUA**

24d Section 23AJ – non-portfolio dividend from foreign companies

B \$ **^JUB**

C \$ **^JUC**

D \$ **^JUD**

Total foreign non-assessable income (ELS Validation purpose only) **^JUE**

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A No ☒ **JUF** Yes ☐ Specify the total amount of debt deductions claimed under s25-90 or 230-15(3) ITAA 1997.

Debt deductions in earning non-assessable non-exempt foreign income claimed under s25-90 or 230-15(3)

B\$ ^JUG [] [] [] [] [] [] [] [] .X

26 Did you have any capital gains tax (CGT) events in relation to your interest in a foreign company?

A No ☒ **JUH** Yes ☐ Specify the total amount of the capital gains/losses made in respect of interests in foreign companies and the amounts of any reductions made pursuant to subdivision 768-G of the ITAA 1997.

Capital gain amounts B \$

Capital gain reductions C \$ ^ J U J

Capital loss amounts

[illegible]

27 During the last three income years (including the current income year) did you directly or indirectly transfer property, money or services to a non-resident trust, where that non-resident trust was still in existence during that income year?

A No **^JUM** Yes ☐ Provide the following information for the three transfers with the highest dollar value.

[illegible]

Transfer 2 **B \$ ^JUN** [] [] [] [] [] [] [] [] [] [] **C ^JUO**

Transfer 3 **B \$ ^JUN** [] [] [] [] [] [] [] [] [] **C ^JUO**

28 Were you a beneficiary of a non-resident trust or did you have an interest in, or an entitlement to acquire an interest in, either the income or capital of a non-resident trust during the income year?

A No **^JUP** Yes

29 Were you a partner in a foreign hybrid limited partnership (FHLP) or shareholder in a foreign hybrid company (FHC)?

A No **^JUQ** Yes ☐ Provide the following information

Number of FHLPs or FHCs you had an interest in **B ^JUR**

Total amount of your share of net income/profit C \$ ^JUS

Section D: **Thin capitalisation**

30 Did the thin capitalisation rules apply to you?

A No ☐ Go to question 40 Yes ☐ ^JUT

31 Has an Australian resident company elected under subdivision 820-FB of the ITAA 1997 to treat your qualifying Australian branch operations as part of a consolidated group, MEC group or a single company for thin capitalisation purposes?

A No ☒ Yes ☐ Provide the ABN of the entity making that election, then go to question 40.

Australian business number (ABN) B ^JUV Go to question 40

32 What was your entity type at the end of the income year?

A Code ^JW

33 Did you change your entity status from 'general' to 'financial' during the income year?

A No **^JUX** Yes ☐



A Code ^JUY

Debt deductions

Debt deductions on debt from related non-residents B \$ ^JVA [][] . [][] . [][] .

Amount of debt deduction disallowed C\$ ^JVB [][], [][], [][] .X

Adjusted average debt D \$ ^JVC

Answer 'Yes' if you entered code 7 or 8 at Question 32 label A.

A No ☒ **JVD** Yes ☐ Provide the following information where applicable

(Adjusted) average equity capital

B \$ ^JVE .

C \$ ^JVF .

Equity capital shortfall amount

D \$

Average value of risk weighted assets

E\$ ^JVH

Equity capital attributable to overseas permanent establishment(s)

F\$ ^JVI

Average value of risk weighted assets attributable to overseas permanent establishment(s)

G \$ ^ J V J

Average value of controlled foreign entity equity

H \$ ^JVK .X

[illegible]

Average of risk weighted assets attributable to Australian permanent establishment(s)

J\$ ^JVM

Average value of dotation capital

Answer 'Yes' if you entered code 1, 2, 3, 4, 5 or 6 at Question 32, label A.

A No ☒ **JVO** Yes ☐ Provide the following information where applicable

Average value of assets

B \$ ^JVP

Asset revaluation amount for thin capitalisation purposes

C \$ ^JVQ [] [] [] [] [] [] [] [] .X

Safe harbour debt amount

D \$ ^JVR .

Excess debt amount

E\$ ^JVS .X

Average value of non-debt liabilities

F\$ **^JVT** .

Average value of associate entity debt

G \$

Average value of associate entity equity

H \$ ^JVV

Average value of associate entity excess amount

Average value of associate entity exceeds amount

Average value of excluded equity interests

J\$ **^JVX** .

Average zero capital amount

K\$ ^J V Y

Average on-lent amount

L \$ ^JVZ [][] . [][][][] . [][][][] . X

Average value of controlled foreign entity equity

M \$ ^JWA

Average value of controlled foreign entity debt

N \$ ^JWB [][][][][][][][] .X

A No **^JWC** Yes ☐ Provide your arm's length debt (non-ADI) or capital (ADI) amount

B \$ ^JWD

F\$ ^JWJ [] [] [] [] [] [] [] [] .X

E\$ ^JWO [] [] [] [] [] [] [] [] [] []

D \$ **^JXH** [] [] . [] [] [] . [] [] [] .

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B \$ ^JXI

C \$ ^JXJ - /

D \$ ^JXK .

Assessable OB income

B \$ ^JXO [] [] . [] [] [] [] [] [] .

C \$ [^]JXP -X /

D \$ ^JXQ

Assessable OB income

B \$ ^JXS

C \$ ^JXT -X /

D \$ ^JXU

Assessable OB income

B \$ ^JXY

C \$ ^JXZ -x /

D \$ ^JYA [] [] [] [] [] [] [] [] [] []

B \$ ^JXL .

C \$ ^JXM -X /

D \$ ^JXN .

C \$ ^JXR

Assessable OB income

B \$ ^JXV . /

C \$ ^JXW [] [] . [] [] . [] [] . × / []

D \$ ^JXX . /

E\$ ^JYB [][] [][] [][] [][] [][] [][] [][] [][] .~~00~~

