



Australian Government
Australian Taxation Office

International dealings schedule

2015

WHEN COMPLETING THIS FORM

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

S M I T H S T
- Place

X

 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 2015*, available from our website at ato.gov.au

^XXX

1 This schedule forms part of the tax return of:

Name of entity

Tax file number

Australian business number (ABN)

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

^JLJ

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

A No

^JLK

 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 <div>^JLL</div>	C <div>^JLM</div>	D \$ <div>^JLN</div> , <div></div> , <div></div> , <div></div> . <div>×</div>	E \$ <div>^JLO</div> , <div></div> , <div></div> , <div></div> . <div>×</div>
	C <div></div>	D \$ <div></div> , <div></div> , <div></div> , <div></div> . <div>×</div>	E \$ <div></div> , <div></div> , <div></div> , <div></div> . <div>×</div>
	C <div></div>	D \$ <div></div> , <div></div> , <div></div> , <div></div> . <div>×</div>	E \$ <div></div> , <div></div> , <div></div> , <div></div> . <div>×</div>
All other amounts		F \$ <div>^JLP</div> , <div></div> , <div></div> , <div></div> . <div>×</div>	G \$ <div>^JLQ</div> , <div></div> , <div></div> , <div></div> . <div>×</div>
H <div>^JLR</div>	I <div>^JLS</div>	J \$ <div>^JLT</div> , <div></div> , <div></div> , <div></div> . <div>×</div>	K \$ <div>^JLU</div> , <div></div> , <div></div> , <div></div> . <div>×</div>
	I <div></div>	J \$ <div></div> , <div></div> , <div></div> , <div></div> . <div>×</div>	K \$ <div></div> , <div></div> , <div></div> , <div></div> . <div>×</div>
	I <div></div>	J \$ <div></div> , <div></div> , <div></div> , <div></div> . <div>×</div>	K \$ <div></div> , <div></div> , <div></div> , <div></div> . <div>×</div>
All other amounts		L \$ <div>^JLV</div> , <div></div> , <div></div> , <div></div> . <div>×</div>	M \$ <div>^JLW</div> , <div></div> , <div></div> , <div></div> . <div>×</div>
N <div>^JLX</div>	O <div>^JLY</div>	P \$ <div>^JLZ</div> , <div></div> , <div></div> , <div></div> . <div>×</div>	Q \$ <div>^JMA</div> , <div></div> , <div></div> , <div></div> . <div>×</div>
	O <div></div>	P \$ <div></div> , <div></div> , <div></div> , <div></div> . <div>×</div>	Q \$ <div></div> , <div></div> , <div></div> , <div></div> . <div>×</div>
	O <div></div>	P \$ <div></div> , <div></div> , <div></div> , <div></div> . <div>×</div>	Q \$ <div></div> , <div></div> , <div></div> , <div></div> . <div>×</div>
All other amounts		R \$ <div>^JMB</div> , <div></div> , <div></div> , <div></div> . <div>×</div>	S \$ <div>^JMC</div> , <div></div> , <div></div> , <div></div> . <div>×</div>



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	D \$, , , , , .X	E \$, , , , , .X
	C	D \$, , , , , .X	E \$, , , , , .X
All other amounts		F \$ ^JMI, , , , , .X	G \$ ^JMJ, , , , , .X
H ^JMK	I ^JML	J \$ ^JMM, , , , , .X	K \$ ^JMN, , , , , .X
	I	J \$, , , , , .X	K \$, , , , , .X
	I	J \$, , , , , .X	K \$, , , , , .X
All other amounts		L \$ ^JMO, , , , , .X	M \$ ^JMP, , , , , .X
N ^JMQ	O ^JMR	P \$ ^JMS, , , , , .X	Q \$ ^JMT, , , , , .X
	O	P \$, , , , , .X	Q \$, , , , , .X
	O	P \$, , , , , .X	Q \$, , , , , .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	Percentage of dealings with documentation code
C \$ ^JMX, , , , , .X	D \$ ^JMY, , , , , .X	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	Percentage of dealings with documentation code
C \$ ^JNC, , , , , .X	D \$ ^JND, , , , , .X	E ^JNE	F ^JNF

6b Licence fees

Deductions	Income	Main pricing methodology	Percentage of dealings with documentation code
C \$ ^JNG, , , , , .X	D \$ ^JNH, , , , , .X	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	Percentage of dealings with documentation code
C \$ ^JNL, , , , , .X	D \$ ^JNM, , , , , .X	E ^JNN	F ^JNO

9 Did you have any derivative transactions with international related parties?A No ☒ **^JPJ** Yes ☐ Provide the following information**9a Derivatives**

Expenditure		Revenue		Main pricing methodology		Percentage of dealings with documentation code	
C \$	<input checked="" type="checkbox"/> ^JPK	D \$	<input checked="" type="checkbox"/> ^JPL	E	<input checked="" type="checkbox"/> ^JPM	F	<input checked="" type="checkbox"/> ^JPN

9b Principal derivative types

Derivative code		Derivative code		Derivative code	
G1	<input checked="" type="checkbox"/> ^JPO	G2	<input checked="" type="checkbox"/> ^JPO	G3	<input checked="" type="checkbox"/> ^JPO

9c Did you engage in the trading of derivatives globally through a trading structure in which you shared global profits from these activities with international related parties?H No ☒ **^JPP** Yes ☐**10 Did you enter into any debt factoring or securitisation arrangements with international related parties?**A No ☒ **^JPQ** Yes ☐ Provide the following information**10a Debt factoring**

Book value		Consideration		Main pricing methodology		Percentage of dealings with documentation code	
C \$	<input checked="" type="checkbox"/> ^JPR	D \$	<input checked="" type="checkbox"/> ^JPS	E	<input checked="" type="checkbox"/> ^JPT	F	<input checked="" type="checkbox"/> ^JPU

10b Securitisation

Book value		Consideration		Main pricing methodology		Percentage of dealings with documentation code	
C \$	<input checked="" type="checkbox"/> ^JPV	D \$	<input checked="" type="checkbox"/> ^JPW	E	<input checked="" type="checkbox"/> ^JPX	F	<input checked="" type="checkbox"/> ^JPY

11 Did you have any dealings of a financial nature other than those listed in Questions 9 and 10 with international related parties?A No ☒ **^JPZ** Yes ☐ Provide the following information

Interest bearing loans – Average balance		Interest free loans – Average balance	
11a Amounts borrowed	I \$ <input checked="" type="checkbox"/> ^JQA	K \$	<input checked="" type="checkbox"/> ^JQB

11b Amounts loaned	I \$ <input checked="" type="checkbox"/> ^JQC	K \$	<input checked="" type="checkbox"/> ^JQD
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11c Interest

Expenditure		Revenue		Main pricing methodology		Percentage of dealings with documentation code	
C \$	<input checked="" type="checkbox"/> ^JQE	D \$	<input checked="" type="checkbox"/> ^JQF	E	<input checked="" type="checkbox"/> ^JQG	F	<input checked="" type="checkbox"/> ^JQH

11d Guarantees

Expenditure		Revenue		Main pricing methodology		Percentage of dealings with documentation code	
C \$	<input checked="" type="checkbox"/> ^JQI	D \$	<input checked="" type="checkbox"/> ^JQJ	E	<input checked="" type="checkbox"/> ^JQK	F	<input checked="" type="checkbox"/> ^JQL

11e Insurance

Expenditure		Revenue		Main pricing methodology		Percentage of dealings with documentation code	
C \$	<input checked="" type="checkbox"/> ^JQM	D \$	<input checked="" type="checkbox"/> ^JQN	E	<input checked="" type="checkbox"/> ^JQO	F	<input checked="" type="checkbox"/> ^JQP

11f Reinsurance

Expenditure		Revenue		Main pricing methodology		Percentage of dealings with documentation code	
C \$	<input checked="" type="checkbox"/> ^JQQ	D \$	<input checked="" type="checkbox"/> ^JQR	E	<input checked="" type="checkbox"/> ^JQS	F	<input checked="" type="checkbox"/> ^JQT

11g Other financial dealings (specify in label H below)

Expenditure		Revenue		Main pricing methodology		Percentage of dealings with documentation code	
C \$	<input checked="" type="checkbox"/> ^JQU	D \$	<input checked="" type="checkbox"/> ^JQV	E	<input checked="" type="checkbox"/> ^JQW	F	<input checked="" type="checkbox"/> ^JQX

Description

H ☒ **^JQY**

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

C \$ ^JRA , , , , , , , , .X

Revenue

D \$ ^JRB , , , , , , , , .X

Main pricing methodology

E ^JRC

Percentage of dealings with documentation code

F ^JRD

Description

H ^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

C \$ ^JRG , , , , , , , , .X

Consideration received

D \$ ^JRH , , , , , , , , .X

Main capital asset pricing methodology

G ^JRI

Percentage of dealings with documentation code

F ^JRJ

13b Intangible property

Consideration paid

C \$ ^JRK , , , , , , , , .X

Consideration received

D \$ ^JRL , , , , , , , , .X

Main capital asset pricing methodology

G ^JRM

Percentage of dealings with documentation code

F ^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

14a No payment

B ^JRP

C ^JRQ

D ^JRR

E ^JRS

14b Non-monetary payment

B ^JRT

C ^JRU

D ^JRV

E ^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.

Recharge amounts

C \$ ^JRY , , , , , , , , .X

Income

D \$ ^JRZ , , , , , , , , .X

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

		18a Amounts borrowed																18b Amounts loaned																		
<i>Interest bearing loans</i>	Average balance	I \$	^JSL [][] , [][] , [][] . -X																I \$	^JSO [][] , [][] , [][] . -X																
	Interest	J \$	^JSM [][] , [][] , [][] . -X																J \$	^JSP [][] , [][] , [][] . -X																
<i>Interest free loans for TR 2005/11</i>		Average balance	K \$	^JSN [][] . [][] . [][] . -X																K \$	^JSQ [][] . [][] . [][] . -X															

18d Amounts claimed or returned for other

Amounts claimed	Amounts returned
\$ ^JST [][] [][] [][] [][] [][] .X	J \$ ^JSU [][] [][] [][] [][] [][] .X

~~733450914~~

- 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 \$ ^JTE , C \$ ^JTF ,

Average quarterly balance of equity interests D \$ ^JTG , E \$ ^JTH ,

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

	Fair value method	B	Foreign exchange retranslation method – qualifying foreign exchange account(s) election	D	Reliance on financial reports method	F
		^JSX				
Foreign exchange retranslation method – general election	C	^JSY	Hedging financial arrangements method	E	No elections made	G
				^JTA		^JTJ

B \$ [^]JUG , , , . 

Capital loss reductions E \$ JUL [][] , [][] , [][] . X

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

Total amount of your share of net income/profit C \$ ^JUS [] [] [] [] [] [] [] [] [] [] .X

34 What method did you use to calculate your average values?

A Code **^JUY**

35 General information – to be completed by all thin capitalisation entities

Debt deductions A \$ **^JUZ** , , , , , .X

Debt deductions on debt from related non-residents B \$ **^JVA** , , , , , .X

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

Adjusted average debt D \$ **^JVC** , , , , , .X

36 Were you an authorised deposit taking institution (ADI) for the income year?

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

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

All ADI entities

(Adjusted) average equity capital

B \$ **^JVE** , , , , , .X

Safe harbour capital amount

C \$ **^JVF** , , , , , .X

Equity capital shortfall amount

D \$ **^JVG** , , , , , .X

Outward investing ADI

Average value of risk weighted assets

E \$ **^JVH** , , , , , .X

Equity capital attributable to overseas permanent establishment(s)

F \$ **^JVI** , , , , , .X

Outward investing ADI – continued

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

G \$ **^JVJ** , , , , , .X

Average value of controlled foreign entity equity

H \$ **^JVK** , , , , , .X

Tier 1 prudential capital deductions

I \$ **^JVL** , , , , , .X

Inward investing ADI

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

J \$ **^JVM** , , , , , .X

Average value of dotation capital

K \$ **^JVN** , , , , , .X

37 Were you a non-authorised deposit taking institution (non-ADI) for the income year?

Answer 'Yes' if you entered code 1, 2, 3, 4, 5, 6, 9 or 10 at question 32, label A.

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

All non-ADI entities

Average value of assets

B \$ **^JVP** , , , , , .X

Asset revaluation amount for thin capitalisation purposes

C \$ **^JVQ** , , , , , .X

Safe harbour debt amount

D \$ **^JVR** , , , , , .X

Excess debt amount

E \$ **^JVS** , , , , , .X

Average value of non-debt liabilities

F \$ **^JVT** , , , , , .X

Average value of associate entity debt

G \$ **^JVV** , , , , , .X

Average value of associate entity equity

H \$ **^JVV** , , , , , .X

All non-ADI entities – continued

Average value of associate entity excess amount

I \$ **^JWV** , , , , , .X

Average value of excluded equity interests

J \$ **^JWX** , , , , , .X

Financial entity

Average zero capital amount

K \$ **^JWY** , , , , , .X

Average on-lent amount

L \$ **^JVZ** , , , , , .X

Outward investing entity

Average value of controlled foreign entity equity

M \$ **^JWA** , , , , , .X

Average value of controlled foreign entity debt

N \$ **^JWB** , , , , , .X

38 Did you rely on arm's length tests?

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

B \$ **^JWD** , , , , , .X

39 Did you rely on worldwide gearing debt/capital tests?

A No ☐ ^JWE Yes ☐ Provide the following information where applicable

ADI

Worldwide group capital ratio

B ☐ . ☐ ^JWF ☐

Worldwide capital amount

C \$ ☐ ^JWG ☐ , ☐ , ☐ , ☐ . ☐

Non-ADI

Worldwide debt

D \$ ☐ ^JWH ☐ , ☐ , ☐ . ☐

Worldwide equity

E \$ ☐ ^JWI ☐ , ☐ , ☐ . ☐

Worldwide gearing debt amount

F \$ ☐ ^JWJ ☐ , ☐ , ☐ . ☐

Non-ADI – Statement worldwide assets

G \$ ☐ ^KHD ☐ , ☐ , ☐ . ☐

Non-ADI – Average Australian assets

H \$ ☐ ^KHE ☐ , ☐ , ☐ . ☐

BC-071

Section E: Financial Services Entities

40 Are you a foreign bank or other qualifying financial entity that has not elected out of Part IIIB of the ITAA 1936?

A No ☐ ^JWK Yes ☐ Provide the following information

Average quarterly notional amount taken to be borrowed under section 160ZZZ

B \$ ☐ ^JWL ☐ , ☐ , ☐ . ☐

Notional amount of interest taken to be paid under section 160ZZZA (excluding amounts attributable to OB activities of offshore banking units (OBUs))

C \$ ☐ ^JWM ☐ , ☐ , ☐ . ☐

Notional amount of interest taken to be paid under section 160ZZZA attributable to OB activities of OBUs

D \$ ☐ ^JWN ☐ , ☐ , ☐ . ☐

Amount of section 160ZZZJ withholding tax paid on notional interest amount

E \$ ☐ ^JWO ☐ , ☐ , ☐ . ☐

41 Were you an offshore banking unit (OBU) or the head company of a consolidated group that included an OBU?

A No ☐ ^JWP Yes ☐ Provide the following information

41a Borrowing

Assessable OB income

B \$ ☐ ^JWQ ☐ , ☐ , ☐ . ☐

Net OB income/loss

C \$ ☐ ^JWR ☐ , ☐ , ☐ . ☐ / ☐

Assessable OB income from related parties

D \$ ☐ ^JWS ☐ , ☐ , ☐ . ☐

41b Lending

Assessable OB income

B \$ ☐ ^JWT ☐ , ☐ , ☐ . ☐

Net OB income/loss

C \$ ☐ ^JWU ☐ , ☐ , ☐ . ☐ / ☐

Assessable OB income from related parties

D \$ ☐ ^JWV ☐ , ☐ , ☐ . ☐

41c Guarantee-type

Assessable OB income

B \$ ☐ ^JWW ☐ , ☐ , ☐ . ☐

Net OB income/loss

C \$ ☐ ^JWX ☐ , ☐ , ☐ . ☐ / ☐

Assessable OB income from related parties

D \$ ☐ ^JWY ☐ , ☐ , ☐ . ☐

41d Trading

Assessable OB income

B \$ ☐ ^JWZ ☐ , ☐ , ☐ . ☐

Net OB income/loss

C \$ ☐ ^JXA ☐ , ☐ , ☐ . ☐ / ☐

Assessable OB income from related parties

D \$ ☐ ^JXB ☐ , ☐ , ☐ . ☐

41e Eligible contract

Assessable OB income

B \$ ^JXC ,,, .

Net OB income/loss

C \$ ^JXD ,, . /

Assessable OB income from related parties

D \$ ^JXE ,, .

Assessable OB income

B \$ ^ JXF ,,, . X

Net OB income/loss

C \$ ^ JXG ,, . X /

Assessable OB income from related parties

D \$ ^ JXH ,, . X

B \$ **^JXI** [][] , [][][][] , [][][][] . ~~X~~

Net OB income/loss

C \$ **^JJJ** [][] , [][][][] , [][][][] . ~~X~~ / [][]

Assessable OB income from related parties

D \$ **^JKK** [][] , [][][][] , [][][][] . ~~X~~

Assessable OB income

B \$

Assessable OB income

B \$.

Net OB income/loss

C \$. /

Assessable OB income from related parties

D \$.

C\$ ^{JXR} [][] [][] [][] [][] [][] [][] [][] [][] [][] .~~X~~

Assessable OB income

B \$ ^JXY ,, .☒

Net OB income/loss

C \$ ^JXZ ,, .☒ /

Assessable OB income from related parties

D \$ ^JYA☒

E\$, , , .



