



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 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

[Grid for Name of entity]

Tax file number [Grid]

Australian business number (ABN) [Grid]

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 <input checked="" type="checkbox"/> ^JLL	C <input checked="" type="checkbox"/> ^JLM	D \$ <input checked="" type="checkbox"/> ^JLN [Grid]	E \$ <input checked="" type="checkbox"/> ^JLO [Grid]
C [Grid]	C [Grid]	D \$ [Grid]	E \$ [Grid]
C [Grid]	C [Grid]	D \$ [Grid]	E \$ [Grid]
All other amounts		F \$ <input checked="" type="checkbox"/> ^JLP [Grid]	G \$ <input checked="" type="checkbox"/> ^JLQ [Grid]
H <input checked="" type="checkbox"/> ^JLR	I <input checked="" type="checkbox"/> ^JLS	J \$ <input checked="" type="checkbox"/> ^JLT [Grid]	K \$ <input checked="" type="checkbox"/> ^JLU [Grid]
I [Grid]	I [Grid]	J \$ [Grid]	K \$ [Grid]
I [Grid]	I [Grid]	J \$ [Grid]	K \$ [Grid]
All other amounts		L \$ <input checked="" type="checkbox"/> ^JLV [Grid]	M \$ <input checked="" type="checkbox"/> ^JLW [Grid]
N <input checked="" type="checkbox"/> ^JLX	O <input checked="" type="checkbox"/> ^JLY	P \$ <input checked="" type="checkbox"/> ^JLZ [Grid]	Q \$ <input checked="" type="checkbox"/> ^JMA [Grid]
O [Grid]	O [Grid]	P \$ [Grid]	Q \$ [Grid]
O [Grid]	O [Grid]	P \$ [Grid]	Q \$ [Grid]
All other amounts		R \$ <input checked="" type="checkbox"/> ^JMB [Grid]	S \$ <input checked="" type="checkbox"/> ^JMC [Grid]



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

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 ^JTJ	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** , , .~~X~~

Specified countries B \$ **^JTN** , , .~~X~~

Other unlisted countries C \$ **^JTO** , , .~~X~~

Total D \$ **^JTP** , , .~~X~~

Section 457 – CFCs change of residence

E \$ **^JTQ** , , .~~X~~

Section 459A – CFCs / CFTs and interposed Australian entities

F \$ **^JTR** , , .~~X~~

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 or ITAA 1997.

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

Listed countries B \$ **^JTU** , , .~~X~~

Specified countries C \$ **^JTV** , , .~~X~~

Other unlisted countries D \$ **^JTW** , , .~~X~~

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

B \$ **^JUB** , , .~~X~~

C \$ **^JUC** , , .~~X~~

D \$ **^JUD** , , .~~X~~

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

E \$ **^JTX** , , .~~X~~

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

Listed countries B \$ **^JTY** , , .~~X~~

Specified countries C \$ **^JTZ** , , .~~X~~

Other unlisted countries D \$ **^JUA** , , .~~X~~

24e Subdivision 768-A – foreign equity distributions on minimum 10% participation interests in foreign companies

B \$ **^KHA** , , .~~X~~

C \$ **^KHB** , , .~~X~~

D \$ **^KHC** , , .~~X~~

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

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

- | | |
|--|--|
| <p>All ADI entities
(Adjusted) average equity capital
B \$ ^JVE [][] , [][] , [][] .-X</p> <p>Safe harbour capital amount
C \$ ^JVF [][] , [][] , [][] .-X</p> <p>Equity capital shortfall amount
D \$ ^JVG [][] , [][] , [][] .-X</p> <p>Outward investing ADI
Average value of risk weighted assets
E \$ ^JVH [][] , [][] , [][] .-X</p> <p>Equity capital attributable to overseas permanent establishment(s)
F \$ ^JVI [][] , [][] , [][] .-X</p> | <p>Outward investing ADI – continued
Average value of risk weighted assets attributable to overseas permanent establishment(s)
G \$ ^JVJ [][] , [][] , [][] .-X</p> <p>Average value of controlled foreign entity equity
H \$ ^JVK [][] , [][] , [][] .-X</p> <p>Tier 1 prudential capital deductions
I \$ ^JVL [][] , [][] , [][] .-X</p> <p>Inward investing ADI
Average of risk weighted assets attributable to Australian permanent establishment(s)
J \$ ^JVM [][] , [][] , [][] .-X</p> <p>Average value of dotation capital
K \$ ^JVN [][] , [][] , [][] .-X</p> |
|--|--|

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

- | | |
|--|---|
| <p>All non-ADI entities
Average value of assets
B \$ ^JVP [][] , [][] , [][] .-X</p> <p>Asset revaluation amount for thin capitalisation purposes
C \$ ^JVQ [][] , [][] , [][] .-X</p> <p>Safe harbour debt amount
D \$ ^JVR [][] , [][] , [][] .-X</p> <p>Excess debt amount
E \$ ^JVS [][] , [][] , [][] .-X</p> <p>Average value of non-debt liabilities
F \$ ^JVT [][] , [][] , [][] .-X</p> <p>Average value of associate entity debt
G \$ ^JVU [][] , [][] , [][] .-X</p> <p>Average value of associate entity equity
H \$ ^JVV [][] , [][] , [][] .-X</p> | <p>All non-ADI entities – continued
Average value of associate entity excess amount
I \$ ^JVV [][] , [][] , [][] .-X</p> <p>Average value of excluded equity interests
J \$ ^JVX [][] , [][] , [][] .-X</p> <p>Financial entity
Average zero capital amount
K \$ ^JVY [][] , [][] , [][] .-X</p> <p>Average on-lent amount
L \$ ^JVZ [][] , [][] , [][] .-X</p> <p>Outward investing entity
Average value of controlled foreign entity equity
M \$ ^JWA [][] , [][] , [][] .-X</p> <p>Average value of controlled foreign entity debt
N \$ ^JWB [][] , [][] , [][] .-X</p> |
|--|---|

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

<p>ADI</p> <p>Worldwide group capital ratio</p> <p>B <input type="text"/> . <input checked="" type="checkbox"/> ^JWF <input type="text"/></p> <p>Worldwide capital amount</p> <p>C \$ <input checked="" type="checkbox"/> ^JWG <input type="text"/>, <input type="text"/>, <input type="text"/>, <input type="text"/> .X</p>	<p>Non-ADI</p> <p>Worldwide debt</p> <p>D \$ <input checked="" type="checkbox"/> ^JWH <input type="text"/>, <input type="text"/>, <input type="text"/>, <input type="text"/> .X</p> <p>Worldwide equity</p> <p>E \$ <input checked="" type="checkbox"/> ^JWI <input type="text"/>, <input type="text"/>, <input type="text"/>, <input type="text"/> .X</p> <p>Worldwide gearing debt amount</p> <p>F \$ <input checked="" type="checkbox"/> ^JWJ <input type="text"/>, <input type="text"/>, <input type="text"/>, <input type="text"/> .X</p> <p>Non-ADI – Statement worldwide assets</p> <p>G \$ <input checked="" type="checkbox"/> ^KHD <input type="text"/>, <input type="text"/>, <input type="text"/>, <input type="text"/> .X</p> <p>Non-ADI – Average Australian assets</p> <p>H \$ <input checked="" type="checkbox"/> ^KHE <input type="text"/>, <input type="text"/>, <input type="text"/>, <input type="text"/> .X</p>
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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** , , , .~~X~~

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

C \$ **^JWM** , , , .~~X~~

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

D \$ **^JWN** , , , .~~X~~

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

E \$ **^JWO** , , , .~~X~~

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** , , , .~~X~~

Net OB income/loss

C \$ **^JWR** , , , .~~X~~ /

Assessable OB income from related parties

D \$ **^JWS** , , , .~~X~~

41b Lending

Assessable OB income

B \$ **^JWT** , , , .~~X~~

Net OB income/loss

C \$ **^JWU** , , , .~~X~~ /

Assessable OB income from related parties

D \$ **^JWV** , , , .~~X~~

41c Guarantee-type

Assessable OB income

B \$ **^JWW** , , , .~~X~~

Net OB income/loss

C \$ **^JWX** , , , .~~X~~ /

Assessable OB income from related parties

D \$ **^JWY** , , , .~~X~~

41d Trading

Assessable OB income

B \$ **^JWZ** , , , .~~X~~

Net OB income/loss

C \$ **^JXA** , , , .~~X~~ /

Assessable OB income from related parties

D \$ **^JXB** , , , .~~X~~





