



## Local file/master file 2020

A detailed description about the design and requirements of the local file and master file for 2020.

**Last updated** 11 February 2021

### Local file

The 2020 local file applies to reporting periods commencing for income tax years starting on or after 1 January 2019.

### Master file

The master file can be provided as an attachment when you lodge your local file or as a separate lodgment.

### Detailed design

### Appendices

QC 62906

## Local file

The 2020 local file applies to reporting periods commencing for income tax years starting on or after 1 January 2019.

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The 2020 local file comprises two tiers as outlined in Table 1.

Note: for reporting periods commencing from 1 July 2019, all references to global parent entity should be taken to mean CBC reporting parent.

The amount of information required for a particular tier reflects the entity's business operations, complexity and perceived level of risk.

Reference is made to two lists:

1. [Short form exceptions list](#) – details specific types of transactions that if engaged in by the reporting entity will mean it will not be eligible to complete the short form local file.
2. [Exclusions list](#) – only relevant for those entities lodging a local file. Identifies transactions that are not material controlled transactions for the purposes of Part B of the local file.

**Table 1: Local file tiers**

File type	Criteria
<b>Short form local file</b>	<p>The reporting entity is only required to provide the short form local file to us if it has no IRPDs on the <a href="#">short form exceptions list</a> and meets at least one of the following criteria:</p> <ul style="list-style-type: none"><li>• the aggregate value of its international related party dealings (IRPDs) is less than A\$2 million</li><li>• the simplified transfer pricing record keeping (STPRK) criteria for small taxpayers</li><li>• the STPRK criteria for materiality.</li></ul>
<b>Local file</b>	<p>Where the reporting entity doesn't meet the criteria for the short form local file, it will be</p>

required to complete the local file (which includes the short form local file).

Table 2 provides an overview of the information requirements of the two tiers of the local file.

**Table 2: Information requirements overview**

File type	Information content
<b>Short form local file</b>	<p>Reporting entity description:</p> <ul style="list-style-type: none"> <li>• a description and copy of the organisational structure of the reporting entity, including a description of the individuals to whom local management reports and the countries in which such individuals maintain their principal offices</li> <li>• a description of the reporting entity's business and strategy</li> <li>• a description of any business restructures affecting the reporting entity in the current or previous income year, and an explanation of its significance</li> <li>• a description of any transfers of intangibles in the current or previous income year, and an explanation of its significance</li> <li>• a list of key competitors of the reporting entity.</li> </ul> <p><b>See also:</b></p> <ul style="list-style-type: none"> <li>• Local file – short form instructions</li> </ul>
<b>Local file</b>	<p>The local file consists of the information in the <b>short form local file</b>, plus controlled transactions and financial information.</p> <p><b>Controlled transactions – Part A</b></p> <p>The following information for all controlled transactions for the income year:</p> <ul style="list-style-type: none"> <li>• Australian counterparty TFN or ABN</li> <li>• name of the non-resident counterparty</li> </ul>

- country of tax residence of the non-resident counterparty
- [transaction category](#)
- amounts of consideration payable or receivable (of a capital nature for Australian income tax purposes)
- amounts of expenditure/revenue (not of a capital nature for Australian income tax purposes)
- for IRP debt factoring and securitisation arrangements, the book value of transferred debts
- where foreign currency gains or losses are incurred for the transaction, disclosure of the FX gains or losses
- the transfer pricing method or capital asset pricing methodology relied on for the transaction
- the transfer pricing documentation code or STPRK for the purposes of Part B, whether the transaction is covered by a category on the [exclusions list](#).

### Notes

- In the case of an agreement included in a relevant agreement series (RAS), all the agreements covered by the RAS are aggregated for the purpose of completing Part A.
- Zero values are shown for nil payment or consideration (as per item 14a of the IDS).
- There is an indicator for non-monetary consideration (as per item 14b of the IDS).

### Part B

For each transaction not covered by the [exclusions list](#) (material controlled transactions):

- the transfer pricing method relied on for the transaction by the IRP (or an indication the reporting entity was not able to obtain the information)

- an indication whether there is a written agreement and, if so, whether the agreement has been previously provided to us (where it has been previously provided, we will require the title of the agreement to enable ATO identification)
- a copy of the agreement (unless previously provided to us)
- any foreign advance pricing arrangement (APAs) or rulings provided by another jurisdiction in relation to an agreement (unless previously provided to us).

**Note:** There are special rules for providing agreements included in a RAS. See **Local file instructions 2020 – Appendix 8: Guidance on providing International Related Party agreements.**

#### **Financial information**

- Highest quality financial accounts for the Australian reporting entity.

## **More information**

### **IRP and IRPD**

For the purposes of the local file, we are adopting the definitions of IRP and IRPD as used in the **international dealing schedule (IDS)**.

International related parties are persons who are not dealing wholly independently with one another in their commercial or financial relations and whose dealings or relations can be subject to Subdivision 815-B of the *Income Tax Assessment Act 1997* (ITAA 1997) or the associated enterprises article of a relevant double tax agreement (DTA).

There cannot be a transfer pricing benefit under subsection 815-120(1) or pursuant to Article 9 of a relevant tax treaty if the conditions of a relevant entity's commercial or financial dealings are inherently not capable of affecting the amount of the entity's taxable income, losses, tax offsets or withholding tax under Australian income tax law.

Whether the conditions of an entity's commercial or financial dealings with the entity's offshore subsidiary, in the course of the entity's business operations carried on, at or through the entity's offshore PE, would be capable of affecting the entity's taxable income/losses/offsets/withholding tax under Australian income tax law would depend on all the relevant facts and circumstances, including the nature and duration of the relevant dealing.

## **Duplication (administrative solution)**

If a reporting entity chooses to voluntarily lodge Part A of their local file at the same time as their tax return (or as per ATO approved lodgment concession), they will not need to complete the relevant IRPD labels in Questions 2 to 17 of the IDS. Part B of the local file must be lodged by the statutory due date (per 815-355(2) of the (ITAA 1997).

If you choose this option, you will need to lodge Part A by the time that your income tax return is due. If you need more time, you will need to request an extension of time to lodge the tax return.

If the reporting entity has already provided relevant agreements to us they do not need to provide the agreements to us again through the local file. Part B of the local file includes a provision for notifying us if an agreement has already been provided.

## **Short form exceptions list**

Where the reporting entity has the IRP transactions or dealings of the kinds listed below, they are not eligible for the short form local file, since a low value for these transactions is not necessarily reflective of the level of risk:

- Any derivative including without limitation any swap, forward, future or option in respect of values determined in connection with interest rates, currency, commodities or other assets.
- Any legal or equitable assignment of trademark, patent, design, copyright, other intellectual property or similar property or rights, or any part thereof.
- Any licence or other grant of use or right to use a trademark, patent, design, copyright, other intellectual property, secret formula or process or similar property or rights.

- IRPDs of a capital nature (this includes IRP loans, as they are generally considered IRPDs of capital nature).

## **Exclusions list**

The exclusions list outlines categories of agreements which are considered to not materially affect the application of Subdivision 815-B of the ITAA 1997, or where agreements are not otherwise required. Part B of the local file is not required for the following agreements.

### **Agreements relating to transactions eligible for simplified transfer pricing record keeping**

Agreements covered by the following STPRK options:

- intra-group services
- management and administration services
- technical services
- low-level inbound loans
- low-level outbound loans

For the avoidance of doubt, in applying the criteria in this exclusions list we confirm IRPD transactions involving recharge or reimbursement of costs are also categorised by what is obtained or provided under the IRPD in exchange for the recharged or reimbursed amounts.

For example:

- An IRPD recharge or reimbursement arrangement involving 'reimbursement' of your costs for insurance you provide to your IRP is treated as an .
- An IRPD recharge or reimbursement arrangement involving 'recharge' of your IRP's costs for services provided by the IRP to you in connection with the IRP organising or managing your third party insurance contracts is treated as an **insurance services transaction**.

### **Reimbursement under employee secondment agreements**

To be excluded, the agreement must satisfy the following criteria:

- the agreement solely covers

- reimbursement of salary or other costs in connection with the secondment of natural persons
  - rights and obligations in connection with effecting the employment or engagement of the natural persons by the party obtaining the seconded employee
- the persons who are employed do not perform services for more than one party to the agreement at the same time
  - the business operations of the party providing the seconded employee do not include providing consultancy services, personnel services or staff engagement services to unrelated parties.

### **Low value or low risk service agreements**

To be excluded, the agreement must satisfy the following criteria:

- the agreement solely covers
  - the provision or receipt of services
  - rights and obligations in connection with effecting the provision or receipt of services
- the services are not provided in connection with use or enjoyment of any trademark, patent, design, copyright, other intellectual property, secret formula or process or similar property rights
- the services are not provided in connection with any other IRP agreement
- the total amount deducted in the income year in connection with the agreement or RAS (as applicable) is less than either
  - A\$2 million
  - 2% of IRPD expenses
- the total amount returned in the income year in connection with the agreement or RAS (as applicable) is less than either
  - A\$2 million
  - 2% of IRPD revenue.



## **Low value or low risk sale and purchase tangible trading stock agreements**

To be excluded, the agreement must satisfy the following criteria:

- the agreement solely covers either
  - the sale or purchase of tangible trading stock
  - rights and obligations in connection with effecting the sale or purchase of tangible trading stock
- the tangible trading stock provided or received, is not provided or received in connection with use or enjoyment of any trademark, patent, design, copyright, other intellectual property, secret formula or process or similar property rights
- the tangible trading stock is not provided or received in connection with any other IRP agreement
- the total amount deducted in the income year in connection with the agreement or RAS (as applicable) is less than either
  - A\$2 million
  - 2% of IRPD expenses
- the total amount returned in the income year in connection with the agreement or RAS (as applicable) is less than either
  - A\$2 million
  - 2% of IRPD revenue.

## **Issue of ordinary shares**

To be excluded, the agreement must satisfy the following criteria:

- the agreement solely covers
  - acquisition by the reporting entity of ordinary shares, by way of issue of new shares by the company
  - issue of ordinary shares by a reporting entity which is a company.

**See also:**

- [Local file instructions 2020](#)

**Find out about:**

- [Master file](#)
- [Detailed design](#)
- [Appendices](#)

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## Master file

The master file can be provided as an attachment when you lodge your local file or as a separate lodgment.

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The specific information that must be included in the master file is as described in Annexe I of the OECD's [Final Report](#) [↗](#).

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## Detailed design

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### On this page

[Electronic lodgment](#)

[Message structure table](#)

We have developed a local file and master file XML schema (LCMSF) and associated validation rules to enable reporting entities to submit

their local file and master file to the ATO.

The design of the LCMSF allows for the local file's three components and the master file to be submitted independently of each other. The LCMSF also contains a country-by-country (CBC) report notification section to allow reporting entities to provide details of their global parent entity or surrogate parent entity for us to anticipate exchange from the relevant foreign jurisdictions.

However, entities lodging the CBC report directly with us must lodge the CBC report separately in accordance with the [OECD XML schema and User Guide](#) .

The LCMSF comprises the following sections:


- statement [information](#) for basic information relating to the statement being submitted
- [entity information](#) about the reporting entity, the global parent entity (where applicable) and declarations
- [master file](#)
- [CBC report notification](#)
- [local file](#), including the [short form](#), [Part A](#) and [Part B](#)
- [intermediary](#) information.

You should also refer to the [Appendices](#) for various relevant codes used for reporting as part of the lodgment.

## Electronic lodgment

### How to lodge

CBC statements (the CBC report, master file and local file) must be lodged via one of the following ATO approved channels:

- Online services for business using the File transfer facility (not via secure mail)
- Online services for agents using the File transfer facility (not via mail message)
- [Standard Business Reporting](#)  (SBR) using SBR-enabled software.

CBC statements must be submitted via the above channels using a validly generated XML file, otherwise the lodgment will not be considered valid. This XML file is generated by your business management software (tax reporting or accounting software) using the ATO provided XML schema. Additionally, the XML file must adhere to our validation rules and other technical requirements.

You may need to make enquires with your software provider as to whether they support lodging CBC reporting statements to the ATO.

If the valid lodgments are not received by the due date, increased failure to lodge penalties may be imposed. You may request a deferral by email [CBCReporting@ato.gov.au](mailto:CBCReporting@ato.gov.au) if you have difficulty in meeting the due date.

For more information on electronic lodgment, visit our [Online services](#) page.

For more information on the XML schema, validation rules and other technical documentation, visit our [Significant Global Entity Obligations](#) (SGEO) page on the [SBR website](#) and the CBC [software developers](#) site.

## Amendments

The LCMSF does not support delta amendments. When making an amendment to a previously lodged statement (or part thereof), please ensure that all the data related to that statement (or part thereof) is resubmitted along with the corrected data.

## Cancelling lodgments

If you would like to cancel a lodgment that has been submitted, please email the [CBC Reporting team](#).

## Attachments

No particular attachment naming convention is enforced, with the exception that:

- filenames must be unique
- cannot exceed 255 characters
- cannot contain the following illegal characters: <, >, :, ", /, \, |, ?, \*
- filenames are not case sensitive.

There is a maximum of 500 attachments per lodgment, where the size of any single attachment cannot exceed 20Mb. All attachments embedded in the XML file must also be referenced at the appropriate LCMSF element depending on the type of attachment.

Table 3 outlines the types of attachments that are accepted. Multiple attachments can be embedded for each type:

**Table 3: Supported attachment types**

Attachment Code	Attachment Type
<b>MSTR</b>	Master file
<b>LFSF</b>	Local file – short form
<b>LFPBI</b>	IRP agreement
<b>LFPBA</b>	APA
<b>LFPBR</b>	Ruling
<b>LFPBF</b>	Financial statements

Table 4 lists the supported attachment formats that can be embedded within the XML file (using BASE64 encoding). Attachments cannot contain active content, that is, macros, JavaScript, etc.

**Table 4: Supported attachment formats**

File Extension	File type
<b>DOC</b>	Microsoft Word Binary File Format
<b>DOCX</b>	Office Open XML
<b>XLS</b>	Excel Binary File Format

<b>XLSX</b>	Office Open XML
<b>PDF</b>	Portable Document Format
<b>ODT</b>	OpenDocument Text
<b>ODS</b>	OpenDocument Spreadsheet

## Message structure table

The following tables provide an overview of the LCMSF. The question IDs relate to the associated elements provided in the [message structure table](#) [↗](#) (MST) provided to digital service providers.

## Reporting party information

**Table 5: Statement information**

Question	Question ID	Valid values	Comments
<b>Amendment</b>	LCMSF1	True/False	Mandatory question: <ul style="list-style-type: none"> <li>indicates whether this lodgment is an amendment to a previous lodgment</li> <li>amended lodgments <b>do not</b> include those lodgments where additional statements (or parts thereof) are being lodged for the first time.</li> </ul>

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The Reporting entity declaration is required if the statement is submitted by the reporting entity (that is the [intermediary](#) details have not been provided).

**Table 6: Reporting entity declaration**

Question	Question ID	Valid values	Comments
<b>Reporting entity declaration statement accepted indicator</b>	LCMSF55	True/False	<i>I declare that the information transmitted in this report is to my knowledge true and correct and that I am authorised to make this declaration.</i>
<b>Reporting entity declaration signature date</b>	LCMSF56	YYYY-MM-DD	The actual date on which the declaration is signed by the reporting entity
<b>Reporting entity declaration signatory identifier</b>	LCMSF57	A user login, a full name or an email address	Maximum of 200 characters

**Table 7: Reporting period**

Question	Question ID	Valid values	Comments
<b>Reporting period start date</b>	LCMSF142	YYYY-MM-DD	Mandatory question  The start date of the tax year of the

			reporting entity
<b>Reporting period end date</b>	LCMSF143	YYYY-MM-DD	Mandatory question  The end date of the tax year of the reporting entity

## Entity information

### Reporting entity information

**Table 8: Reporting entity information**

Question	Question ID	Valid values	Comments
<b>Reporting entity ABN</b>	LCMSF7	ABN	A valid ABN
<b>Reporting entity TFN</b>	LCMSF65	TFN	A valid TFN
<b>Reporting entity name</b>	LCMSF8	Legal name of the entity	Mandatory question  Maximum of 200 characters
<b>Reporting entity email</b>	LCMSF21	Email address	Mandatory question  Maximum of 200 characters  Must be a valid email address
<b>Reporting entity phone</b>	LCMSF22	Mobile or landline	Mandatory question  Maximum of 16 characters




<b>Is the reporting entity the head entity of a tax consolidated group?</b>	LCMSF15	True/False	Mandatory question
<b>Is the reporting entity the provisional head entity of a Multiple entry consolidated (MEC) group?</b>	LCMSF16	True/False	Mandatory question
<b>Is the reporting entity an Offshore banking unit (OBU)?</b>	LCMSF61	True/False	Mandatory question

## Global parent entity information

**Table 9: Global parent entity information**

<b>Question</b>	<b>Question ID</b>	<b>Valid values</b>	<b>Comments</b>
<b>Is the reporting entity the global parent entity?</b>	LCMSF66	True/False	Mandatory question  If True, go to <a href="#">Master File</a> section  If False, go to LCMSF11


<b>Global parent entity name</b>	LCMSF11	Legal name of the entity	Must be provided if LCMSF66 is False  Maximum of 200 characters
<b>Global parent entity tax jurisdiction</b>	LCMSF12	<a href="#">Country code</a> 	Must be provided if LCMSF66 is False
<b>Global parent entity ABN</b>	LCMSF9	ABN	If LCMSF12 is 'AU' (Australia), either a valid ABN or TFN is required
<b>Global parent entity TFN</b>	LCMSF10	TFN	If LCMSF12 is 'AU' (Australia), either a valid ABN or TFN is required
<b>Global parent entity TIN</b>	LCMSF194	TIN	If LCMSF12 is not 'AU' (Australia), a TIN is required

## Master file

**Table 10: Master file lodgment criteria**

Question	Question ID	Valid values	Comments
<b>Does this submission include details regarding</b>	LCMSF138	True/False	Mandatory question  If False, go to <a href="#">CBC report</a> section

<b>your master file?</b>			If True, go to LCMSF81
<b>Has the Commissioner of Taxation, by notice in writing, exempted you from providing the master file for this reporting period?</b>	LCMSF81	True/False	<p>If True, go to <a href="#">CBC report</a> section</p> <p>If False, go to LCMSF121</p>
<b>Have you been granted a replacement reporting period for the master file?</b>	LCMSF121	True/False	<p>If True, replacement reporting period dates must be provided</p> <p>If False, go to LCMSF196</p>
<b>Replacement reporting period start date</b>	LCMSF122	YYYY-MM-DD	The start date of the replacement reporting period
<b>Replacement reporting period end date</b>	LCMSF123	YYYY-MM-DD	The end date of the replacement reporting period
<b>How is the master file for your global group being lodged?</b>	LCMSF196	1, 2	<p>1 = Lodgment to the ATO via the reporting entity</p> <p>2 = Lodgment to the ATO via another entity</p>

<b>Is your lodgment of the master file also on behalf of other entities forming part of your global accounting group (outside your tax consolidated group)?</b>	LCMSF76	True/False	<p>Required if LCMSF196 = 1</p> <p>If True, LCMSF77 or LCMSF78 must be provided</p>
<b>ABN(s) of the entities</b>	LCMSF77	ABN	Either valid ABNs or TFNs must be provided
<b>TFN(s) of the entities</b>	LCMSF78	TFN	Either valid ABNs or TFNs must be provided
<b>Please confirm that you have attached the master file</b>	LCMSF124	True/False	<p>Required if LCMSF196 = 1 and must be True</p> <p>The master file should meet the information requirements as outlined in Annexe I of the <a href="#">OECD Guidance</a> </p>
<b>Filename(s) for the master file</b>	LCMSF197	Filename including extension	Required if LCMSF196 = 1 and at least one filename must be provided

			See <a href="#">Attachments</a>
<b>ABN of the entity</b>	LCMSF19	ABN	Applicable if LCMSF196 = 2  Either a valid ABN or TFN is required
<b>TFN of the entity</b>	LCMSF20	TFN	Applicable if LCMSF196 = 2  Either a valid ABN or TFN is required

## CBC report notification


A CBC report notification may be submitted with a master file or local file or as a stand-alone lodgment.

**Table 11: CBC report – notification**

Question	Question ID	Valid values	Comments
<b>Does this submission include details regarding your CBC report?</b>	LCMSF139	True/False	Mandatory question  If False, go to <a href="#">Local file</a> section  If True, go to LCMSF69
<b>Has the Commissioner, by notice in writing, exempted you from providing the CBC report for this</b>	LCMSF69	True/False	If True, go to <a href="#">Local file</a> section  If False, go to LCMSF125

<b>reporting period?</b>			
<b>Have you been granted a replacement reporting period for the CBC report?</b>	LCMSF125	True/False	If True, replacement reporting period dates must be provided  If False, go to LCMSF114
<b>Replacement reporting period start date</b>	LCMSF126	YYYY-MM-DD	The start date of the replacement reporting period
<b>Replacement reporting period end date</b>	LCMSF127	YYYY-MM-DD	The end date of the replacement reporting period
<b>Are the details you are submitting regarding the CBC report also on behalf of other entities forming part of your global accounting group but outside your tax consolidated group?</b>	LCMSF114	True/False	If True, a valid ABN or TFN must be provided  If False, go to LCMSF199
<b>ABN(s) of the entities</b>	LCMSF115	ABN	Either valid ABNs or TFNs must be provided

<b>TFN(s) of the entities</b>	LCMSF116	TFN	Either valid ABNs or TFNs must be provided
<b>How is the CBC report for your global group being lodged?</b>	LCMSF199	1, 2, or 3	<p>1 = Lodgment to the ATO via the reporting entity</p> <p>2 = Lodgment to the ATO via another entity</p> <p>3 = Lodgment via an overseas jurisdiction</p>
<b>Are you filing the CBC report as a surrogate parent entity with the filing intended to meet a CBC reporting obligation in other jurisdictions?</b>	LCMSF140	True/False	Required if LCMSF199 = 1
<b>ABN of the entity</b>	LCMSF72	ABN	<p>Applicable if LCMSF199 = 2</p> <p>Either a valid ABN or TFN must be provided</p>
<b>TFN of the entity</b>	LCMSF73	TFN	Applicable if LCMSF199 = 2

			Either a valid ABN or TFN must be provided
<b>Foreign entity name</b>	LCMSF71	Legal Name of Entity	Required if LCMSF199 = 3
<b>Foreign entity TIN</b>	LCMSF201	TIN	Required if LCMSF199 = 3
<b>Foreign entity tax jurisdiction</b>	LCMSF74	<a href="#">Country code</a> 	Required if LCMSF199 = 3

## Local file

Table 12: Local file

Question	Question ID	Valid values	Comments
<b>Does this submission include details regarding your local file?</b>	LCMSF137	True/False	Mandatory question  If False, go to <a href="#">Intermediary</a> section  If True, go to LCMSF117
<b>Has the Commissioner, by notice in writing, exempted you from providing the local file for this reporting period?</b>	LCMSF117	True/False	If True, go to <a href="#">Intermediary</a> section  If False, go to LCMSF119



<b>Which parts of the local file are you lodging in this submission?</b>	LCMSF119	Local file – short form, Local file – Part A, Local file – Part B	Required if LCMSF137 is True and LCMSF117 is False  At least one value must be provided
<b>Is your lodgment of the Local file – Part A being made as part of the ‘administrative solution’?</b>	LCMSF68	True/False	Must be provided if LCMSF119 = Local file – Part A  <a href="#">Administrative solution</a>
<b>Have you been granted a replacement reporting period for the local file?</b>	LCMSF120	True/False	If True, replacement reporting period dates must be provided
<b>Replacement reporting period start date</b>	LCMSF13	YYYY–MM–DD	The start date of the replacement reporting period
<b>Replacement reporting period end date</b>	LCMSF14	YYYY–MM–DD	The end date of the replacement reporting period

### Local file – short form

This section must be completed if you have selected that you will be providing the local file – short form as part of this submission at LCMSF119.

**Table 13: Local file – short form**

Question	Question ID	Valid values	Comments
<b>Did you engage in IRP transactions or dealings listed on the short form exceptions list for the reporting period?</b>	LCMSF27	True/False	Mandatory question
<b>Did you have less than \$2m in aggregate IRPDs for the reporting period?</b>	LCMSF28	True/False	Mandatory question <a href="#">What is an IRP and IRPD?</a>
<b>Did you meet the criteria for the Small taxpayers STPRK option for the reporting period?</b>	LCMSF29	True/False	Mandatory question  Small taxpayers STPRK option
<b>Did you meet the criteria for the Materiality STPRK option for the reporting period?</b>	LCMSF30	True/False	Mandatory question  Materiality STPRK option
<b>Please confirm that you have attached the</b>	LCMSF82	True/False	Mandatory question  Must be True

<b>Local file – short form</b>			
<b>Filename(s) for the short form</b>	LCMSF204	Filename including extension	Mandatory question At least one filename must be provided  See <a href="#">Attachments</a>


### Local file – Part A

This section must be completed if you have selected that you will be providing the Local file – Part A as part of this submission at LCMSF119.

**Table 14: Local file – Part A**

Question	Question ID	Valid values	Comments
<b>Transaction Identifier</b>	LCMSF31	Number	Mandatory question Increment number each transaction that is unique link <a href="#">Part B</a>
<b>Related transaction identifier(s)</b>	LCMSF206	Number	See Related transaction identifier
<b>Transaction type</b>	LCMSF32	Transaction category	Mandatory question See <a href="#">Appendix</a>

<b>Is this transaction part of a relevant agreement series (RAS)?</b>	LCMSF33	True/False	Mandat questio  See Loc Part B: Guidan providin internat related agreem
<b>How many transactions are part of the RAS?</b>	LCMSF35	Low / Moderate / High	Require LCMSF True  Low = 1 Moderate 50 High = more
<b>Australian counterparty name</b>	LCMSF207	Legal Name of the Entity	Mandat questio  Maximu 200 cha
<b>Australian counterparty ABN</b>	LCMSF83	ABN	Either a ABN or require
<b>Australian counterparty TFN</b>	LCMSF84	TFN	Either a ABN or require
<b>Non-resident counterparty name</b>	LCMSF37	Legal name of the entity	Mandat questio  Maximu 200 cha
<b>Non-resident counterparty tax jurisdiction</b>	LCMSF38	<a href="#">Country code</a> 	Mandat questio


<b>Was the transaction/RAS entered into by the non-resident counterparty in the course of its business operations carried on through a permanent establishment in a different country to its country of tax residence?</b>	LCMSF208	True/False	Mandat questio
<b>Country of permanent establishment of non-resident counterparty</b>	LCMSF209	<a href="#">Country code</a> 	Require LCMSF True
<b>Amount of consideration paid (of a capital nature for income tax purposes) for the transaction</b>	LCMSF39	\$XX,XXX,XXX,XXX	Mandat questio
<b>Amount of consideration received (of a capital nature for income tax purposes) for the transaction</b>	LCMSF40	\$XX,XXX,XXX,XXX	Mandat questio
<b>Was non-monetary consideration</b>	LCMSF85	True/False	Mandat questio



<b>provided (of a capital nature for income tax purposes) for the transaction?</b>			
<b>Was non-monetary consideration obtained (of a capital nature for income tax purposes) for the transaction?</b>	LCMSF86	True/False	Mandat questio
<b>Amount of expenditure (not of a capital nature for income tax purposes) for the transaction</b>	LCMSF41	\$XX,XXX,XXX,XXX	Mandat questio
<b>Amount of revenue (not of a capital nature for income tax purposes) for the transaction</b>	LCMSF42	\$XX,XXX,XXX,XXX	Mandat questio
<b>Average balance of debt interests held</b>	LCMSF210	\$XX,XXX,XXX,XXX	Applica only if transac categor OBL, TF BND, PI CNTDI, RPSDI c  Mandat LCMSF provide

			Must not provide LCMSF LCMSF present
<b>Capitalised interest deducted</b>	LCMSF211	\$XX,XXX,XXX,XXX	<p>Applicable only if transaction category OBL, TF BND, PI CNTDI, RPSDI c</p> <p>Mandatory LCMSF provide</p> <p>Must not provide LCMSF LCMSF present</p>
<b>Average balance of debt interests issued</b>	LCMSF212	\$XX,XXX,XXX,XXX	<p>Applicable only if transaction category OBL, TF BND, PI CNTDI, RPSDI c</p> <p>Mandatory LCMSF provide</p> <p>Must not provide LCMSF LCMSF present</p>
<b>Capitalised interest returned</b>	LCMSF213	\$XX,XXX,XXX,XXX	<p>Applicable only if transaction category OBL, TF BND, PI CNTDI, RPSDI c</p>

			<p>Mandat LCMSF provide</p> <p>Must not provide LCMSF LCMSF present</p>
<b>Book values</b>	LCMSF214	\$XX,XXX,XXX,XXX	<p>Mandat transac categor IDF, OD IDSEC ( ODSEC</p>
<b>Was non-monetary consideration provided (not of a capital nature for income tax purposes) for the transaction</b>	LCMSF44	True/False	Mandat questio
<b>Was non-monetary consideration obtained (not of a capital nature for income tax purposes) for the transaction</b>	LCMSF45	True/False	Mandat questio
<b>Did you enter into a deferred foreign currency payment arrangement in relation to this transaction</b>	LCMSF215	True/False	<p>See 'Re FX gain losses i file Par</p> <p>Applica only if <a href="#">transac categor</a> TPRN, MAS, IN</p>



			REINSE SAM, S LS, AM, RRP, HI SBER
<b>Foreign currency reporting type</b>	LCMSF216	1, 2	<p>Require LCMSF True</p> <p>1 = Reg short te foreign currenc deferre paymer arrange</p> <p>2 = Irre longer t foreign currenc deferre paymer arrange</p>
<b>Foreign currency code</b>	LCMSF217	<a href="#">Currency Codes</a> 	Require LCMSF
<b>Amount of foreign exchange losses deducted for the transaction</b>	LCMSF87	\$XX,XXX,XXX,XXX	<p>Applica LCMSF False, c or for transac categor FCDST FCDPT FCDAP FCDAA FCDRR FCDRR FCDHL FCDHL FCDSB FCDSB</p> <p>Require LCMSF provide</p>

<b>Foreign currency code</b>	LCMSF219	<a href="#">Currency Codes</a> 	Applica LCMSF False, c or for transac categor FCDST FCDPT FCDAP: FCDAA FCDRR FCDRR FCDHL FCDHL FCDSB FCDSB  Require LCMSF provide
<b>Amount of foreign exchange gains returned for the transaction</b>	LCMSF43	\$XX,XXX,XXX,XXX	Applica LCMSF False, c or for transac categor FCDST FCDPT FCDAP: FCDAA FCDRR FCDRR FCDHL FCDHL FCDSB FCDSB  Require LCMSF provide
<b>Foreign currency code</b>	LCMSF221	<a href="#">Currency Codes</a> 	Applica LCMSF False, c or for transac categor FCDST FCDPT FCDAP:

			FCDA FCRR FCRR FCDH FCDH FCDS FCDS  Require LCMSF provide
<b>What transfer pricing / capital asset pricing methodology has been applied to this transaction?</b>	LCMSF46	TP method / CAP method	Mandat questio  See <a href="#">Ap C</a>
<b>What level of transfer pricing documentation has been prepared for this transaction?</b>	LCMSF47	TP Documentation / STPRK codes	Mandat questio  Both TP docum and ST codes c provide one transac  When t transac categor TPRN, I ORSR, I HLPE, L SBER, C ORIRPE cannot 11, 12, 1 14.  When transac categor TRS, M INSERT REINSE SAM, S LS, AM,

			<p>values must be 13 or more</p> <p>When transaction category is CCIRS, CDCSF, FFIRS, GCFIRS, GDS, GDSAS, OD, PLEQ, OTPRT, TIOSH, TIEIOOS, AQIOS, ASSL, or ASSOP values must be 8, 9, 12, 13, or 14</p> <p>When transaction category is OBL, TFBND, PFCNTDI, RPSDI or values must be 8, 9, 11, or 12</p> <p>When transaction category is IDF, ODIDSEC, ODSEC, GIOKL, REIN or values must be 8, 9, 12, 13, or 14</p> <p>See <a href="#">Appendix D</a></p>
<b>Has the special short term tenor rule for ordinary</b>	LCMSF88	True/False	Mandatory question



			OTPRT' IOSH, A IEIOOS, AQIOS, ASSL, / ASSOP TFIN, B PNOT, ( CSTDI, or OKD
<b>Has the special short term tenor rule for FX derivatives been applied to this transaction?</b>	LCMSF129	True/False	Mandat questio  Must be where t transac categor TPRN, ' MAS, IN REINSE SAM, S LS, AM RUIP, C LF, RRF LHORP, CCA, O IDF, OD IDSEC, ODSEC GIOKL, REIN, C RPRT, F OTPRT' IOSH, A IEIOOS, AQIOS, ASSL, / ASSOP TFIN, B PNOT, ( CSTDI, or OKD
<b>Is this transaction an OB Activity?</b>	LCMSF63	True/False	Can on True w/ LCMSF True an transac categor TPRN, '

			<div>MAS, IN REINSE SAM, S LS, AM RUIP, C LF, RRP LHORP, ORIRPE CCIRS, CDCSF FFIRS, ( CDS, C AS, OD TFIN, B PNOT, ( CSTDI, OKDI, II ODF, ID ODSEC GIOKL, REIN, o</div> <div>Must be where, transac categor RPRT, F OTPRT' IOSH, A IEIOOS, AQIOS, ASSL, / ASSOP SBER</div>
<div>Is this transaction covered by an exclusion list category?</div>	<div>LCMSF48</div>	<div>True/False</div>	<div>Mandat questio</div> <div>Must be where, transac categor RUIP, C LF, RRP LHORP, CDCSF FFIRS, ( CDS, C AS, OD IDF, OD IDSEC, ODSEC</div>

			GIOKL, REIN, C RPRT, F OTPRT'
<b>What exclusion list category applies to this transaction?</b>	LCMSF49	Exclusion list category code	<p>Require LCMSF True</p> <p>When transac categor TPRN, (, ORIRPE values : RUESA LVLRSF</p> <p>When transac categor TRS, M INSERT REINSE SAM, S LS, AM, valid va are STF STPRKI STPRK' RUESA LVLRSA</p> <p>When transac categor OBL, TF BND, PI CNTDI, RPSDI, valid va are STF or STPI</p> <p>When transac categor ASIP, IC AOSH, AQIOS, ASSL, / ASSOP values :</p>



			See <a href="#">Appendix E</a>
<b>Transaction comments</b>	LCMSF222	Text	Maximum 4096 characters

## Local file – Part B

This section is required if you have selected that you will be providing the Local file – Part B as part of this submission at LCMSF119.

For more information on providing IRP agreements in the Local file – Part B see: [Local file – Part B: Guidance on providing International Related Party agreements](#).

**Table 15: Local file – Part B**

Question	Question ID	Valid values	Comments
<b>Transaction identifier</b>	LCMSF50	Number	Mandatory question  Incrementing number for each transaction that is used to link <a href="#">Part A</a> and <a href="#">Part B</a>
<b>IRP transfer pricing / capital asset methodology</b>	LCMSF51	TP method / CAP method	Mandatory question  See <a href="#">Appendix C</a>
<b>Is the reporting entity unable to obtain the transfer pricing methodology the IRP relied</b>	LCMSF130	True/False	Required if LCMSF51 is 'Unknown (TP method)' or 'Unknown (CAP method)'

<b>upon for this transaction (from the IRP)?</b>			
<b>Is there a written agreement or other relevant documentation evidencing the terms of the agreement covering this transaction (as reported in Part A)?</b>	LCMSF52	True/False	<p>Mandatory question</p> <p>If False, go to LCMSF106</p>
<b>Is the reporting entity unable to obtain from any of the related counterparties, the written agreement or other relevant documentation evidencing the terms of the agreement covering the transaction (as reported at Part A)?</b>	LCMSF64	True/False	<p>Required if LCMSF52 is True</p> <p>If True, go to LCMSF106</p>
<b>Other transaction IDs covered by the agreement</b>	LCMSF224	Number	<p>Provide the transaction ID of other transactions (reported in <a href="#">Part A</a>) that are covered by this agreement</p>

<b>Has this written agreement been previously provided to the ATO?</b>	LCMSF53	True/False	Required if LCMSF52 is True and LCMSF64 is false  If False, go to LCMSF89
<b>Title of the agreement previously provided to the ATO</b>	LCMSF54	Title of the IRP Agreement	Required if LCMSF53 is True
<b>Year agreement was previously provided to the ATO?</b>	LCMSF90	YYYY	Required if LCMSF53 is True
<b>Please confirm that you have attached the agreement(s) for this transaction</b>	LCMSF89	True/False	Required if LCMSF53 is False and must be True
<b>Filename(s) of IRP agreement(s)</b>	LCMSF225	Filename(s) of attachment(s)	Required if LCMSF89 is True  At least one filename must be provided  See <a href="#">Attachments</a>
<b>Since providing the written agreement to the ATO, has</b>	LCMSF91	True/False	Required if LCMSF53 is True  If False, go to

<b>the agreement been amended?</b>			LCMSF106
<b>Have the amended agreements or agreements incorporating the amendments been provided to the ATO?</b>	LCMSF92	True/False	Required if LCMSF91 is True
<b>What is the title of the amendment agreements or agreement incorporating the amendments previously provided to the ATO?</b>	LCMSF132	Title of the IRP Agreement (amendment)	Required if LCMSF92 is True
<b>What is the year in which the amendment agreements or agreements incorporating the amendments was previously provided to the ATO?</b>	LCMSF133	YYYY	Required if LCMSF92 is True
<b>Please confirm that you have attached the amendments for previously</b>	LCMSF131	True/False	Required if LCMSF92 is False and must be True

<b>provided agreements for this transaction</b>			
<b>Filename(s) of the amended agreement(s)</b>	LCMSF226	Filename(s) of attachment(s)	<p>Required if LCMSF131 is True</p> <p>At least one filename must be provided</p> <p>See <a href="#">Attachments</a></p>
<b>Are there APAs/rulings provided by other jurisdictions for this transaction?</b>	LCMSF106	True/False	<p>Mandatory question</p> <p>If False go to LCMSF107</p>
<b>Which other Transaction IDs does that APA/ruling cover?</b>	LCMSF228	Number	<p>Provide the transaction ID of other transactions (reported in <a href="#">Part A</a>) that are covered by this APA or ruling</p>
<b>Has the reporting entity previously provided these APAs/rulings to the ATO?</b>	LCMSF134	True/False	<p>Required if LCMSF106 is True</p> <p>If False, go to LCMSF135</p>
<b>What is the year in which the reporting</b>	LCMSF136	YYYY	<p>Required if LCMSF134 is True</p>

<b>entity previously provided these APAs/rulings?</b>			
<b>Please confirm that you have attached the relevant APAs/rulings for this transaction</b>	LCMSF135	True/False	Required if LCMSF134 is False and must be True
<b>Filename(s) of the APAs/rulings</b>	LCMSF229	Filename(s) of attachment(s)	Required if LCMSF135 is True  At least one filename must be provided  See <a href="#">Attachments</a>
<b>Please confirm that you have attached the reporting entity's financial accounts for the reporting period</b>	LCMSF107	True/False	Mandatory question
<b>Filename(s) for the financial statements</b>	LCMSF230	Filename(s) of attachment(s)	Required if LCMSF107 is True  At least one filename must be provided  See <a href="#">Attachments</a>

## Intermediary

### Intermediary information

This section is only required if the form is submitted by an intermediary (for example, a tax agent) on behalf of the reporting entity.

**Table 16: Intermediary information**

Question	Question ID	Valid values	Comments
<b>Intermediary ABN</b>	LCMSF2	ABN	Must be a valid ABN
<b>Intermediary name</b>	LCMSF3	Name of the intermediary	Maximum of 200 characters
<b>Intermediary email</b>	LCMSF4	Email address	Maximum of 200 characters Must be a valid email address
<b>Intermediary phone</b>	LCMSF5	Mobile or landline	Maximum of 16 characters
<b>Tax agent number (TAN)</b>	LCMSF6	TAN	Must be a valid TAN

### Intermediary declaration

Required if the statement is submitted by an intermediary.

**Table 17: Intermediary declaration**

Question	Question ID	Valid values	Comments
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<b>Intermediary declaration statement accepted indicator</b>	LCMSF58	True/False	<p><i>I declare that:</i></p> <ul style="list-style-type: none"> <li><i>All of the information I have provided to the agent for the preparation of this document is to my knowledge true and correct</i></li> <li><i>I authorise the agent to give this document to the Commissioner of Taxation.</i></li> </ul>
<b>Intermediary declaration signature date</b>	LCMSF59	YYYY-MM-DD	The actual date on which the declaration is signed by the intermediary
<b>Intermediary declaration signatory identifier</b>	LCMSF60	A user login, a full name or an email address	Maximum of 200 characters

**Find out about:**

- [Appendices](#)

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## Appendices

**Last updated** 11 February 2021



## On this page

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[Appendix B: Transaction categories](#)

[Appendix C: TP method / CAP method](#)

[Appendix D: TP documentation codes / STPRK options](#)

[Appendix E: Exclusion list](#)

## Appendix A: Glossary

Table 18: Glossary

Term	Meaning
<b>Assignment</b>	Assignment in law or in equity, including without limitation assignment by declaration of trust
<b>Australian entity</b>	An entity which is an Australian resident for tax purposes
<b>Controlled transactions</b>	Dealings with international related parties (IRPs)
<b>Debts</b>	Debt receivables including loan receivables
<b>Debt interest</b>	A debt interest under Division 974 of the ITAA 1997
<b>Equity interest</b>	An equity interest under Division 974 or section 820-930 of the ITAA 1997
<b>Foreign entity</b>	Any entity which is not an Australian resident for tax purposes
<b>International related party</b>	See <a href="#">What is an IRP and IRPD?</a>

<b>Intellectual property (IP)</b>	Trademark, patent, design, copyright, other intellectual property or similar property or rights
<b>International related party dealings (IRPD)</b>	See <a href="#">What is an IRP and IRPD?</a>
<b>Ordinary shares</b>	Shares issued by a company carrying proportionate rights to voting and to profit and capital distributions, and carrying no special rights
<b>Short form exceptions list</b>	List of kinds of transactions, that if entered into by the reporting entity will mean it will not be eligible to complete the short form local file
<b>Relevant agreement series</b>	As described in: Local file – Part B: Guidance on providing international related party agreements

## Appendix B: Transaction categories

**Table 19: IRPDs in tangible property of a revenue nature**

Code	Value
<b>TPRN</b>	Tangible property of a revenue nature

**Table 20: IRPD service arrangements**

Code	Value
<b>TRS</b>	Treasury-related services
<b>MAS</b>	Management and administration services

<b>INSERV</b>	Insurance services
<b>REINSERV</b>	Reinsurance services
<b>RD</b>	Research and development services
<b>SAM</b>	Sales and marketing services
<b>SITS</b>	Software and IT services
<b>TS</b>	Technical services
<b>LS</b>	Logistics services
<b>AM</b>	Asset management services
<b>OS</b>	Other services

**Table 21: IRPD use rights**

<b>Code</b>	<b>Value</b>
<b>RUIP</b>	Rights to use IP
<b>ORSR</b>	Other rights to use, supply or receive where consideration is royalty under section 6(1) of the ITAA 1936
<b>LF</b>	Licence fees
<b>RRP</b>	Rent of real property
<b>HLPE</b>	Hire or lease of plant or equipment

<b>LHORP</b>	Lease or hire of other property or rights
--------------	---

**Table 22: IRPD share-based employment remuneration**

<b>Code</b>	<b>Value</b>
<b>SBER</b>	Share based employment remuneration

**Table 23: Other revenue (non-financial) IRPDs**

<b>Code</b>	<b>Value</b>
<b>CCA</b>	Cost contribution arrangement
<b>ORIRPD</b>	Other revenue IRPDs

**Table 24: IRPD derivative transactions**

<b>Code</b>	<b>Value</b>
<b>CCIRS</b>	Cross currency interest rate swap
<b>CDCSFFO</b>	Currency derivative (not cross currency interest rate swap), including currency swap, forward, future or option
<b>FFIRS</b>	Fixed for floating interest rate swap (not cross currency)
<b>OIRD</b>	Other interest rate derivative (not cross currency)
<b>CDS</b>	Credit default swap

<b>AS</b>	Asset swap
<b>CDCS</b>	Commodity derivative, including commodity swap, forward, future or option
<b>OD</b>	Other derivative

**Table 25: IRPD debt interests (including ordinary loans and borrowings)**

<b>Code</b>	<b>Value</b>
<b>OBL</b>	Ordinary borrowings and loans (excluding trade financing)
<b>TFIN</b>	Trade financing
<b>BND</b>	Bonds
<b>PNOT</b>	Promissory notes
<b>CNTDI</b>	Convertible notes that are debt interests
<b>CSTDI</b>	Convertible shares that are debt interests
<b>RPSDI</b>	Redeemable preference shares that are debt interests
<b>OKDI</b>	Other kinds of debt interests

**Table 26: IRPD debt factoring or debt securitisation**

<b>Code</b>	<b>Value</b>
<b>IDF</b>	Inward debt factoring

<b>ODF</b>	Outward debt factoring
<b>IDSEC</b>	Inward debt securitisation
<b>ODSEC</b>	Outward debt securitisation

**Table 27: Other kinds of IRPDs of a financial nature**

<b>Code</b>	<b>Value</b>
<b>GILDI</b>	Guarantee or indemnity of liability under debt interest
<b>GIOKL</b>	Guarantee or indemnity of other kind of liability
<b>IN</b>	Insurance
<b>REIN</b>	Reinsurance
<b>OFD</b>	Other financial dealings

**Table 28: IRPDs involving disposal or acquisition of tangible property of a non-revenue (capital) nature**

<b>Code</b>	<b>Value</b>
<b>RPRT</b>	Real property
<b>PLEQ</b>	Plant or equipment
<b>OTPRTY</b>	Other tangible property

**Table 29: IRPDs involving disposal or acquisition of intangible property or rights of a non-revenue (capital)**

**nature**

<b>Code</b>	<b>Value</b>
<b>ASIP</b>	Assignment of IP
<b>IOSH</b>	Issue of ordinary shares
<b>AOSH</b>	Assignment of ordinary shares
<b>IEIOOS</b>	Issue of equity interest other than ordinary shares
<b>AQIOS</b>	Assignment of equity interest other than ordinary shares
<b>ASSD</b>	Assignment of debts
<b>ASSL</b>	Assignment of liabilities
<b>ASSBC</b>	Assignment of benefit of contracts (excluding assignment of equity interests, debts or IP)
<b>ASSOPR</b>	Assignment of other intangible property or rights

**Table 30: Foreign exchange IRPDs**

<b>Code</b>	<b>Value</b>
<b>FCDSTTS</b>	Foreign currency deferred payment arrangement for sale of tangible trading stock
<b>FCDPTTS</b>	Foreign currency deferred payment arrangement for purchase of tangible trading stock
<b>FCDAPS</b>	Foreign currency deferred payment arrangement for provision of services
<b>FCDAAS</b>	Foreign currency deferred payment arrangement for acquisition of services

<b>FCDRRP</b>	Foreign currency deferred payment arrangement for rent of real property to IRP
<b>FCDRRPI</b>	Foreign currency deferred payment arrangement for rent of real property from IRP
<b>FCDHLP</b>	Foreign currency deferred payment arrangement for hire or lease of plant or equipment to IRP
<b>FCDHLPE</b>	Foreign currency deferred payment arrangement for hire or lease of plant or equipment from IRP
<b>FCDSBER</b>	Foreign currency deferred payment arrangement for share based employment recharge to IRP
<b>FCDSBERI</b>	Foreign currency deferred payment arrangement for share based employment recharge from IRP

## Appendix C: TP method / CAP method

Table 31: Appendix C

Code	Value
<b>APPC</b>	Apportionment of costs
<b>APPI</b>	Apportionment of Income
<b>CUP</b>	Comparable uncontrolled price method
<b>CCA</b>	Cost-contribution arrangement
<b>CP</b>	Cost-plus method
<b>FMUAC</b>	Fixed mark-up applied to cost
<b>FPRP</b>	Fixed percentage of resale price



<b>MC</b>	Marginal costing
<b>PS</b>	Profit split method
<b>RPM</b>	Resale price method
<b>TNM</b>	Transactional net margin method
<b>TNMW</b>	Transactional net margin method (whole-of-entity)
<b>OTH</b>	Other arm's length methods
<b>NON</b>	None
<b>UNKT</b>	Unknown (transfer pricing method)
<b>CPR</b>	Cost price
<b>DVAL</b>	Directors valuation
<b>DCF</b>	Discounted cash flow
<b>IVAL</b>	Independent valuation
<b>NCON</b>	Nil consideration
<b>QMRP</b>	Quoted market price
<b>WDVAL</b>	Written-down value
<b>OM</b>	Other methods
<b>UNKC</b>	Unknown (capital asset pricing method)

## Appendix D: TP documentation codes / STPRK options

Table 32: Appendix D

Code	Value
1	0%
2	1% to less than 25%
3	25% to less than 50%
4	50% to less than 75%
5	75% to less than 100%
6	100%
7	Simplified transfer pricing record keeping (materiality)
8	Simplified transfer pricing record keeping (small taxpayers)
9	Simplified transfer pricing record keeping (distributors)
10	Simplified transfer pricing record keeping (intra-group services)
11	Simplified transfer pricing record keeping (management & administration services)
12	Simplified transfer pricing record keeping (technical services)
13	Simplified transfer pricing record keeping (low level

	loans – inbound)
<b>14</b>	Simplified transfer pricing record keeping (low level loans – outbound)
<b>15</b>	Green zone (PCG 2017/1)
<b>16</b>	Green zone (PCG 2017/4)

## Appendix E: Exclusion list

Table 33: Appendix E

<b>Code</b>	<b>Value</b>
<b>STPRKIGS</b>	Simplified transfer pricing record keeping (intra-group services)
<b>STPRKMAS</b>	Simplified transfer pricing record keeping (management & administration services)
<b>STPRKTS</b>	Simplified transfer pricing record keeping (technical services)
<b>STPRKLLI</b>	Simplified transfer pricing record keeping (low level loans – inbound)
<b>STPRKLLO</b>	Simplified transfer pricing record keeping (low level loans – outbound)
<b>RUESA</b>	Reimbursement under employee secondment agreements
<b>LVLRSA</b>	Low value and low risk service agreements
<b>LVLRSPT</b>	Low value and low risk sale and purchase tangible trading stock agreements

IOS	Issue of ordinary shares
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