



International related party dealings statistics 2022–23

This annual overview provides key statistics on international related party dealings (IRPDs) for 2022–23.

Published 19 March 2025

Overview of IRPD statistics 2022–23

What the international related party dealings (IRPD) statistics report shows and how to source data.

IRPD statistics 2022–23

Detailed international related party dealings (IRPD) statistics data and links to additional information on data.gov.au.

Reference material for IRPD statistics 2022–23

How we source the international related party dealings (IRPD) statistics and further information.

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Overview of IRPD statistics 2022–23

What the international related party dealings (IRPD) statistics report shows and how to source data.


Last updated 19 March 2025

International related party dealings statistics 2022–23 provides key statistics sourced from processed **International dealings schedules (IDS)** and **Local file – Part A (LFPA)** lodgments for the 2022–23 and earlier income years.

International related party dealings (IRPDs) are international commercial or financial dealings or relations which 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).

IRPDs include dealings between associated parties such as 2 subsidiaries of the same corporate group.

Each section of the report provides summary tables and charts. You can access detailed statistics in Excel format from data.gov.au  by selecting **link** under the tables or charts. In data.gov.au, press the **Download** button, then open or save the file.

We encourage feedback on how we present this information and what we include. To help us improve the report, you can:

- email us at IRPDstats@ato.gov.au
- select the grey **Feedback** tab that appears on the right of the screen.

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IRPD statistics 2022–23

Detailed international related party dealings (IRPD) statistics data and links to additional information on data.gov.au.

Published 19 March 2025

More detailed data

For more detailed data on data.gov.au, see:

- [Table 1](#) : Selected items by IRPD type, 2015–16 to 2022–23 income years
- [Table 2](#) : IRP expenditure and revenue by country/jurisdiction, 2016–17 to 2022–23 income years.

IRPD snapshot

The snapshot summarises [IRP expenditure](#) and [IRP revenue](#), including:

- total expenditure and revenue for all entities
- expenditure and revenue broken down by entity type.

Chart 1: IRP expenditure and revenue, 2018–19 to 2022–23 income years

 **Chart 1: Detailed Table 3 data on data.gov.au showing that both IRP expenditure and revenue increased in 2022–23.**

Download data from the 2018–19 income year onwards at [Table 3](#) .

Table 1: IRP expenditure by entity type, 2018–19 to 2022–2 years

| Entity type | 2018–19 (\$m) | 2019–20 (\$m) | 2020–21 (\$m) | 2021–22 (\$m) |
|--------------|------------------|------------------|------------------|------------------|
| Companies | 270,674 | 280,241 | 268,334 | 314,750 |
| Partnerships | 472 | 548 | 542 | 754 |

| | | | | |
|---------------|----------------|----------------|----------------|----------------|
| Trusts | 2,428 | 2,733 | 2,092 | 2,063 |
| Total | 273,574 | 283,523 | 270,968 | 317,566 |

Table 2: IRP revenue by entity type, 2018–19 to 2022–23 in

| Entity type | 2018– 19 (\$m) | 2019– 20 (\$m) | 2020– 21 (\$m) | 2021– 22 (\$m) |
|---------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Companies | 186,057 | 197,892 | 200,753 | 244,692 |
| Partnerships | 1,166 | 1,525 | 1,226 | 1,428 |
| Trusts | 1,029 | 1,108 | 1,465 | 1,292 |
| Total | 188,252 | 200,525 | 203,444 | 247,412 |

IRP expenditure


This section provides an overview of total IRP expenditure, including break downs by IRPD type.

Chart 2 and **Chart 3** show that IRP expenditure is highly concentrated.

In the 2022–23 income year:

- Entities that disclose more than \$500 million in IRP expenditure
 - account for 60% of total IRP expenditure
 - represent 2% of those that disclose IRP expenditure.
- Entities that disclose up to \$10 million in IRP expenditure
 - account for 4% of total IRPD expenditure
 - represent 71% of those that disclose IRP expenditure.

Chart 2: IRP expenditure – Pareto chart of ranged IRP expenditure per entity (dollar value), 2022–23 income year

 **Chart 2: Detailed Table 3 data on data.gov.au displaying the high concentration of IRP expenditure in the 2022–23 income year. The 2% of entities that disclose more than \$500 million in IRP expenditure represent 60% of total IRP expenditure.**


Download data for the 2022–23 income year at [Table 3](#) .

Chart 3: IRP expenditure – Histogram of ranged IRP expenditure per entity (counts), 2022–23 income year

 **Chart 3: Detailed Table 3 data on data.gov.au displaying the concentration of IRP expenditure per entity. The 71% of entities that disclose up to \$10 million in IRP expenditure represent 4% of total IRP expenditure.**




Download data for the 2022–23 income year at [Table 3](#) .

Chart 4 shows the majority of IRP expenditure (by dollar value) relates to tangible goods of a revenue nature (purchase of trading stock and raw materials), followed by expenditure in respect of services and financial dealings.

Chart 4: IRP expenditure by IRPD type, 2022–23 income year

 **Chart 4: Detailed Table 3 data on data.gov.au showing tangible property of a revenue nature 65.2%, service arrangements 18.1%, financial dealings 11.0% and other 5.7%.**

Download data for the 2022–23 income year at [Table 3](#) . The following tables provide break downs of IRP expenditure:

- **Table 3** shows the total dollar value by IRPD type
- **Table 4** shows entity counts, averages (means) and medians by IRPD type.

Table 3: IRP expenditure by IRPD type, 2018–19 to 2022–23 years

| IRPD type | 2018–19 (\$m) | 2019–20 (\$m) | 2020–21 (\$m) | 2021–22 (\$m) |
|------------------------|------------------|------------------|------------------|------------------|
| Tangible property of a | 183,180 | 185,973 | 174,047 | 205,118 |

| | | | | |
|--|--------|--------|--------|--------|
| revenue nature | | | | |
| Royalties and licence fees | 9,228 | 9,372 | 9,856 | 10,729 |
| Rent and leasing | 980 | 807 | 606 | 755 |
| Service arrangements | 43,480 | 49,593 | 51,005 | 60,900 |
| Total financial dealings | 30,727 | 31,709 | 29,356 | 32,676 |
| a) Interest | 18,282 | 18,012 | 13,550 | 12,467 |
| b) Guarantees | 931 | 949 | 705 | 531 |
| c) Insurance | 685 | 854 | 931 | 997 |
| d) Reinsurance | 6,351 | 5,941 | 7,077 | 8,204 |
| e) Derivatives | 3,993 | 5,005 | 6,579 | 9,819 |
| f) Other financial | 485 | 947 | 514 | 657 |
| Share-based employee remuneration | 1,054 | 1,281 | 1,381 | 1,757 |
| Other IRPDs | 4,925 | 4,786 | 4,718 | 5,632 |

| | | | | |
|--------------|----------------|----------------|----------------|----------------|
| Total | 273,574 | 283,523 | 270,968 | 317,566 |
|--------------|----------------|----------------|----------------|----------------|

Download data from the 2015–16 income year onwards at [Table 1](#) .


**Table 4: IRP expenditure – entity counts, averages and medians
2022–23 income years**

| IRPD type | Entities (no.) 2021– 22 | Average (\$) 2021–22 | Median (\$) 2021–22 | En 2 |
|--|--|-------------------------------------|------------------------------------|-----------------|
| Tangible property of a revenue nature | 3,415 | 60,063,807 | 6,581,024 | |
| Royalties and licence fees | 1,409 | 7,614,716 | 950,503 | |
| Rent and leasing | 179 | 4,216,684 | 506,873 | |
| Service arrangements | 5,310 | 11,468,857 | 992,779 | |
| Total financial dealings | 4,421 | 7,391,030 | 280,500 | |
| a) Interest | 3,995 | 3,120,738 | 254,881 | |
| b) Guarantees | 302 | 1,759,625 | 101,718 | |
| c) Insurance | 420 | 2,373,359 | 89,697 | |
| d) | 45 | 182,312,534 | 69,287,994 | |

| | | | | |
|--|--------------|-------------------|------------------|--|
| Reinsurance | | | | |
| e) Derivatives | 180 | 54,551,848 | 1,792,683 | |
| f) Other financial | 133 | 4,938,196 | 343,666 | |
| Share-based employee remuneration | 474 | 3,706,288 | 476,256 | |
| Other IRPDs | 1,275 | 4,417,370 | 308,303 | |
| Total | 8,529 | 37,233,688 | 2,880,734 | |

In **Table 4**:

- Counts, averages (means) and medians are calculated excluding zeros.
- **Total** components do not add to the total count of entities disclosing IRP expenditure because taxpayers may disclose more than one IRPD type.

Download selected data from the 2015–16 income year onwards at [Table 1](#) .

IRP revenue

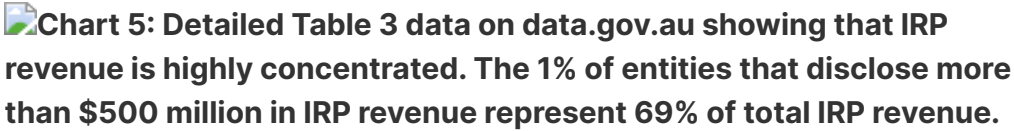
This section provides an overview of total IRP revenue, including break downs by IRPD type.

Chart 5 and **Chart 6** show that IRP revenue is highly concentrated. In the 2022–23 income year:

- Entities that disclose more than \$500 million in IRP revenue
 - account for 69% of total IRP revenue
 - represent 1% of those that disclose IRP revenue.
- Entities that disclose up to \$10 million in IRP revenue
 - account for 4% of total IRP revenue

- represent 77% of those that disclose IRP revenue.

Chart 5: IRP revenue – Pareto chart of ranged IRP revenue per entity (dollar value), 2022–23 income year

 Chart 5: Detailed Table 3 data on data.gov.au showing that IRP revenue is highly concentrated. The 1% of entities that disclose more than \$500 million in IRP revenue represent 69% of total IRP revenue.


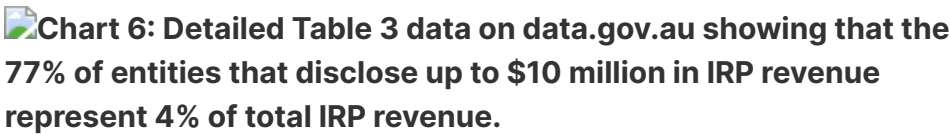
Download data for the 2022–23 income year at [Table 3](#) .

Chart 6: IRP revenue – Histogram of ranged IRP revenue per entity (counts), 2022–23 income year

 Chart 6: Detailed Table 3 data on data.gov.au showing that the 77% of entities that disclose up to \$10 million in IRP revenue represent 4% of total IRP revenue.


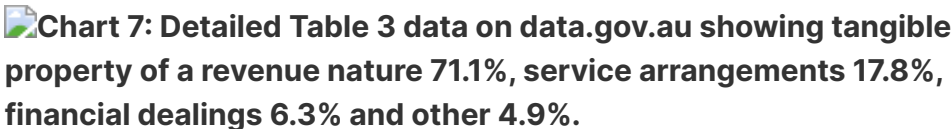

Download data for the 2022–23 income year at [Table 3](#) .

Chart 7 shows the majority of IRP revenue (by dollar value) relates to tangible goods of a revenue nature (sale of trading stock and raw materials), followed by revenue in respect of services and financial dealings.

Chart 7: IRP revenue by IRPD type, 2022–23 income year

 Chart 7: Detailed Table 3 data on data.gov.au showing tangible property of a revenue nature 71.1%, service arrangements 17.8%, financial dealings 6.3% and other 4.9%.

Download data for the 2022–23 income year at [Table 3](#) .

The following tables provide break downs of IRP revenue:

- **Table 5** shows the total dollar value by IRPD type
- **Table 6** shows entity counts, averages (means) and medians by IRPD type.

Table 5: IRP revenue by IRPD type, 2018–19 to 2022–23 inc

| IRPD type | 2018– 19 (\$m) | 2019– 20 (\$m) | 2020– 21 (\$m) | 2021– 22 (\$m) |
|-----------|----------------------|----------------------|----------------------|----------------------|
| | | | | |

| | | | | |
|--|---------|---------|---------|---------|
| Tangible property of a revenue nature | 128,046 | 134,746 | 135,760 | 176,549 |
| Royalties and licence fees | 3,164 | 3,286 | 3,917 | 4,958 |
| Rent and leasing | 338 | 313 | 237 | 267 |
| Service arrangements | 35,264 | 40,561 | 39,492 | 44,109 |
| Total financial dealings | 15,540 | 15,566 | 18,208 | 14,877 |
| a) Interest | 3,770 | 3,709 | 2,823 | 2,411 |
| b) Guarantees | 180 | 174 | 243 | 134 |
| c) Insurance | 497 | 497 | 317 | 383 |
| d) Reinsurance | 5,782 | 5,770 | 8,825 | 6,181 |
| e) Derivatives | 5,037 | 5,215 | 5,737 | 5,628 |
| f) Other financial | 274 | 201 | 263 | 139 |
| Share-based employee remuneration | 196 | 271 | 261 | 594 |

| | | | | |
|--------------------|----------------|----------------|----------------|----------------|
| Other IRPDs | 5,706 | 5,781 | 5,569 | 6,057 |
| Total | 188,252 | 200,525 | 203,444 | 247,412 |

Download data from the 2015–16 income year onwards at [Table 1](#) .


Table 6: IRP revenue – counts, averages and medians, by IF income years

| IRPD type | Entities (no.) 2021–22 | Average (\$) 2021–22 | Median (\$) 2021–22 | Enti 2021–22 |
|--|-------------------------------|-----------------------------|----------------------------|---------------------|
| Tangible property of a revenue nature | 2,382 | 74,118,095 | 1,188,755 | 2 |
| Royalties and licence fees | 568 | 8,729,388 | 824,514 | |
| Rent and leasing | 114 | 2,340,811 | 446,528 | |
| Service arrangements | 4,600 | 9,588,974 | 1,635,767 | 4 |
| Total financial dealings | 2,153 | 6,909,757 | 138,182 | 2 |
| a) Interest | 1,947 | 1,238,555 | 107,981 | |
| b) Guarantees | 60 | 2,240,395 | 127,462 | |
| c) Insurance | 109 | 3,516,809 | 191,517 | |

| | | | | |
|--|--------------|-------------------|------------------|----------|
| d) Reinsurance | 40 | 154,517,006 | 48,474,719 | |
| e) Derivatives | 156 | 36,075,752 | 1,687,903 | |
| f) Other financial | 62 | 2,241,727 | 219,549 | |
| Share-based employee remuneration | 78 | 7,619,515 | 469,728 | |
| Other IRPDs | 1,184 | 5,116,021 | 442,556 | |
| Total | 6,586 | 37,566,372 | 2,127,894 | € |

In **Table 6**:

- Counts, averages (means) and medians are calculated excluding zeros.
- **Total** components do not add to the total count of entities disclosing IRP revenue because taxpayers may disclose more than one IRPD type.

Download selected data from the 2015–16 income year onwards at [Table 1](#) .

IRP inbound borrowings

This section provides statistics for IRP inbound borrowings. The average quarterly balance of debt interests on issue to related parties (inbound borrowings) is broken down into:

- **Interest-free** debt, where no interest or other return is payable
- **Interest-bearing** debt, where interest or other return is payable.

Table 7: IRP inbound borrowings, 2018–19 to 2022–23 income years

| IRP inbound borrowings | 2018– 19 (\$m) | 2019– 20 (\$m) | 2020– 21 (\$m) | 2021– 22 (\$m) |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Average debt balance | 534,194 | 534,523 | 523,815 | 515,856 |
| a) Interest- free | 114,716 | 107,005 | 113,573 | 115,899 |
| b) Interest- bearing | 419,478 | 427,518 | 410,242 | 399,958 |
| Interest expense | 18,282 | 18,012 | 13,550 | 12,467 |
| Implied interest rate (%) | 4.3% | 4.2% | 3.3% | 3.1% |

**Table 8: IRP inbound borrowings – entity counts, averages
2022–23 income years**

| IRP inbound borrowings | Entities (no.) 2021– 22 | Average (\$) 2021–22 | Median (\$) 2021–22 | Entities (no.) 2022– 23 |
|---------------------------------------|--|-------------------------------------|------------------------------------|--|
| Average debt balance | 6,869 | 75,099,189 | 6,300,000 | 6,907 |
| a) Interest- free | 3,565 | 32,510,140 | 3,668,625 | 3,604 |

| | | | | |
|--------------------------------|-------|------------|-----------|-------|
| b) Interest-bearing | 4,074 | 98,173,217 | 8,267,260 | 4,093 |
| Interest expense | 3,995 | 3,120,738 | 254,881 | 4,048 |

For **Table 7** and **Table 8**:

- **Interest expense** includes interest expenditure for accounting purposes and capitalised interest deducted for income tax purposes.
- The **implied interest rate** is calculated on interest-bearing debt and excludes some interest where no average debt balance is disclosed due to data issues.
- Entity counts for **interest-free** and **interest-bearing** debt do not add to total entity counts because the same taxpayer may issue interest-free and interest-bearing debt.
- Counts, averages (means) and medians are calculated excluding zeros.

Download selected data from the 2015–16 income year onwards at [Table 1](#).

IRP outbound loans

This section provides statistics for IRP outbound loans. The average quarterly balance of debt interests held in related parties (outbound loans) is broken down into:

- **Interest-free** debt, where no interest or other return is charged
- **Interest-bearing** debt, where interest or other return is charged.

Table 9: IRP outbound loans, 2018–19 to 2022–23 income year

| IRP outbound loans | 2018– 19 (\$m) | 2019– 20 (\$m) | 2020– 21 (\$m) | 2021– 22 (\$m) | 2022– 23 (\$m) |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | | | |

| | | | | | |
|----------------------------------|---------|---------|---------|---------|-----|
| Average debt balance | 159,570 | 166,064 | 164,240 | 178,435 | 19 |
| a) Interest-free | 34,676 | 39,376 | 39,463 | 49,647 | 5: |
| b) Interest-bearing | 124,895 | 126,688 | 124,776 | 128,788 | 14: |
| Interest revenue | 3,770 | 3,709 | 2,823 | 2,411 | |
| Implied interest rate (%) | 3.0% | 2.9% | 2.2% | 1.8% | |


Table 10: IRP outbound loans – entity counts, averages and 2022–23 income years

| IRP outbound loans | Entities (no.) 2021–22 | Average (\$) 2021–22 | Median (\$) 2021–22 | Entities (no.) 2022–23 |
|-----------------------------|-------------------------------|-----------------------------|----------------------------|-------------------------------|
| Average debt balance | 4,336 | 41,152,062 | 4,349,029 | 4,319 |
| a) Interest-free | 2,721 | 18,245,912 | 2,599,644 | 2,649 |
| b) Interest-bearing | 2,085 | 61,768,927 | 6,851,666 | 2,136 |

| | | | | |
|-------------------------|-------|-----------|---------|-------|
| Interest revenue | 1,947 | 1,238,555 | 107,981 | 2,123 |
|-------------------------|-------|-----------|---------|-------|

For **Table 9** and **Table 10**:


- **Interest revenue** includes interest revenue for accounting purposes and capitalised interest returned for income tax purposes.
- The **implied interest rate** is calculated on interest-bearing debt and excludes some interest where no average debt balance is disclosed due to data issues.
- Entity counts for **interest-free** and **interest-bearing** debt do not add to total entity counts because the same taxpayer may hold interest-free and interest-bearing debt.
- Counts, averages (means) and medians are calculated excluding zeros.

Download selected data from the 2015–16 income year onwards at [Table 1](#) .

IRPDs by jurisdiction

This section provides statistics for total [IRP expenditure](#) and [IRP revenue](#) according to the jurisdiction or country where the related party is located.

Chart 8: Jurisdictions by IRPD value, 2022–23 income year

 **Chart 8: Detailed Table 3 data on data.gov.au showing IRP expenditure for Singapore 31.4%, United States 13.2%, United Kingdom 8.1% and all other jurisdictions 47.2%. IRP revenue for Singapore 41.1%, United States 12.2%, Switzerland 9.1% and all other jurisdictions 37.6%.**


Download data for the 2022–23 income year at [Table 3](#) .

Table 11: Top 10 jurisdictions by IRP expenditure, 2020–21

| Jurisdiction (Top 10 rank) | IRP expenditure (\$m) 2020–21 | IRP expenditure (\$m) 2021–22 | IRP expenditure (\$m) 2022–23 |
|---|--|--|--|
| | | | |

| | | | |
|--------------------------------|--------|--------|---------|
| 1. Singapore | 67,327 | 84,358 | 128,963 |
| 2. United States | 37,173 | 44,173 | 54,294 |
| 3. United Kingdom | 19,812 | 23,249 | 33,255 |
| 4. Japan | 21,193 | 24,370 | 25,541 |
| 5. Germany | 17,082 | 18,629 | 21,859 |
| 6. Switzerland | 13,459 | 15,025 | 18,663 |
| 7. Ireland | 10,832 | 12,743 | 16,090 |
| 8. Hong Kong | 9,101 | 9,593 | 11,663 |
| 9. Netherlands | 8,589 | 8,968 | 11,503 |
| 10. South Korea | 6,747 | 8,124 | 10,004 |
| All other jurisdictions | 59,446 | 67,707 | 78,435 |

Table 12: Top 10 jurisdictions by IRP revenue, 2020–21 to 2

| Jurisdiction (Top 10 rank) | IRP revenue (\$m) 2020– 21 | IRP revenue (\$m) 2021– 22 | IRP revenue (\$m) 2022– 23 | % share of total 2022– 23 |
|---|---|---|---|--|
|---|---|---|---|--|

| | | | | |
|--------------------------------|--------|---------|---------|-------|
| 1. Singapore | 83,808 | 106,861 | 120,881 | 41.1% |
| 2. United States | 25,747 | 29,872 | 35,790 | 12.2% |
| 3. Switzerland | 12,945 | 17,995 | 26,758 | 9.1% |
| 4. Japan | 12,299 | 14,161 | 20,391 | 6.9% |
| 5. United Kingdom | 13,494 | 14,014 | 14,904 | 5.1% |
| 6. Hong Kong | 8,431 | 11,752 | 11,885 | 4.0% |
| 7. New Zealand | 7,966 | 9,071 | 10,757 | 3.7% |
| 8. China | 5,832 | 8,210 | 10,408 | 3.5% |
| 9. Netherlands | 2,717 | 4,260 | 5,892 | 2.0% |
| 10. Ireland | 3,660 | 4,020 | 4,499 | 1.5% |
| All other jurisdictions | 25,855 | 27,219 | 31,893 | 10.8% |

For **Table 11** and **Table 12**:

- **Top 10 rank** reflects the ten countries or jurisdictions with the highest dollar value of IRP expenditure or of revenue in the 2022–23 income year.
- The sum of IRP expenditure or IRP revenue for all jurisdictions may not reconcile to total IRP expenditure or revenue elsewhere in these

statistics due to source data limitations and differences. Refer to IRPD methodology for more information.

Download data from the 2016–17 income year onwards at [Table 2](#) .

IRPD lodgments

This section provides statistics for IRPD lodgments by report type.

IRPD lodgments refers to lodgments by entities that disclose monetary IRPDs (excluding foreign exchange gains and losses) in the IDS or LFPA.

IRPD statistics for [IRP expenditure](#) and [IRP revenue](#) are sourced from processed:

- International dealings schedules (IDS)
- Local file – Part A (LFPA) lodgments from **country-by-country (CBC) reporting entities**, that are made up of entities that either
 - adopt the **local file administrative solution** (admin solution), and disclose IRPDs in the LFPA and not in the IDS
 - do not adopt the admin solution (non-admin solution), most of which disclose IRPDs in both the IDS and the LFPA.

For the 2022–23 income year:

- **Chart 9** and **Table 13** show that the IDS is the most common report type (by count) used to disclose IRPDs.
- **Chart 10** and **Table 14** show that CBC reporting entities that adopt the admin solution account for most [IRP expenditure](#) and [IRP revenue](#) (by dollar value).

Chart 9: IRPD lodgments by report type, 2022–23 income year

 **Chart 9: Detailed Table 3 data on data.gov.au showing IDS 62.9%, LFPA admin solution 26.9% and LFPA non-admin solution 10.2%.**

Table 13: Number of IRPD lodgments by income year and report type, 2018–19 to 2022–23 income years

| Report type | 2018–19 (no.) | 2019–20 (no.) | 2020–21 (no.) | 2021–22 (no.) | 2022–23 (no.) |
|-------------|------------------|------------------|------------------|------------------|------------------|
|-------------|------------------|------------------|------------------|------------------|------------------|

| | | | | | |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|
| IDS | 7,045 | 7,198 | 7,238 | 7,523 | 7,460 |
| LFPA | 3,647 | 3,902 | 4,017 | 4,128 | 4,396 |
| a) Admin solution | 2,352 | 2,696 | 2,857 | 2,975 | 3,186 |
| b) Non- admin solution | 1,295 | 1,206 | 1,160 | 1,153 | 1,210 |
| Total | 10,692 | 11,100 | 11,255 | 11,651 | 11,856 |

For **Chart 9** and **Table 13**:


- Download data from the 2018–19 income year onwards at [Table 3](#) .

Chart 10: Value of IRPD lodgments by report type, 2022–23 income year



 **Chart 10: Detailed Table 3 data on data.gov.au showing LFPA admin solution 86%, IDS 8.5% and LFPA non-admin solution 5.5%.**

Table 14: Value of IRPD lodgments by income year and report type, 2018–19 to 2022–23 income years

| Report type | 2018–19 (\$m) | 2019–20 (\$m) | 2020–21 (\$m) | 2021–22 (\$m) | |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| IDS | 55,134 | 49,779 | 47,363 | 54,257 | |
| LFPA | 406,693 | 434,269 | 427,050 | 510,721 | 6 |
| a) Admin solution | 298,835 | 374,924 | 379,824 | 478,803 | 6 |

| | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|-----------|
| b) Non-admin solution | 107,858 | 59,345 | 47,225 | 31,918 | |
| Total | 461,827 | 484,048 | 474,412 | 564,978 | 70 |

For **Chart 10** and **Table 14**:

- **Value** refers to the total dollar value of [IRP expenditure](#) and [IRP revenue](#).
- Download data from the 2018–19 income year onwards at [Table 3](#) .

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Reference material for IRPD statistics 2022–23

How we source the international related party dealings (IRPD) statistics and further information.

Last updated 19 March 2025

IRPD methodology

International related party dealings (IRPD) statistics is based on cleansed IRPD data as at **31 October 2024**. It combines data from processed international dealings schedule (IDS) and Local file – Part A (LFPA) lodgments.

The statistics in *IRPD statistics 2022–23* reflect the most complete picture of total IRPDs.

To meet privacy and confidentiality requirements, some items may be aggregated with other items or not included.

Totals in tables and charts may differ from the sum of components due to rounding.

Data sources

International dealings schedule (IDS)

Companies, partnerships, trusts with IRPDs greater than \$2 million are required to lodge an IDS. For **small business entities** there is a **higher threshold** of the lesser of \$5 million or 50% of **aggregated turnover**. IRPDs are disclosed by IRPD type in the aggregate at **Section A** of the IDS.

Local file – Part A (LFPA)

Country-by-country (CBC) reporting entities are required to lodge country-by-country (CBC) reporting statements, which include the local file.

The **local file** includes Part A (LFPA), which collects IRPD data for individual IRP transactions, at a more detailed level than the aggregated IRPD data in the IDS.

Where statistics are sourced from the LFPA, IRPD data is aggregated to the taxpayer level, to align with IDS reporting.

Administrative solution

The **local file administrative solution** (admin solution) can be chosen by **CBC reporting entities** to minimise duplicated IRPD reporting in the IDS and LFPA:

- If a CBC reporting entity chooses to lodge the LFPA at the same time as the tax return, the IRPD labels at questions 2 to 17 in Section A of the IDS do not need to be completed.
- Alternatively, if the admin solution is not adopted, CBC reporting entities are generally required to disclose IRPDs in the IDS and the LFPA.

Where a CBC reporting entity has not adopted the admin solution, statistics may be sourced from the IDS or the LFPA, depending on the nature of the IRPD statistic and other considerations.

Hybrid IRPD data

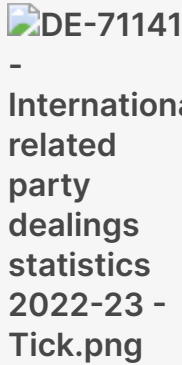
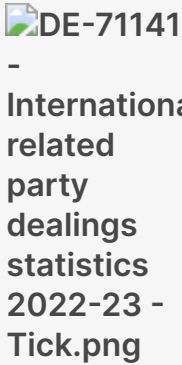
The statistics in *IRPD statistics* are sourced from curated, hybrid population datasets that combine IRPD data from IDS and LFPA lodgments.

General IRPD statistics

- Where Section A of the IDS has been completed, IRPD data from the IDS is generally used, instead of the LFPA.
- Where Section A of the IDS has **not** been completed, a 'reconstruction' of IDS data for IRPDs (at the taxpayer level) is derived from LFPA data.

Example: general IRPD statistics

| Taxpayer | Section A | LFPA | IRPD data source |
|----------------------------------|--|--|------------------------|
| The Trustee for 123 Trust |  DE-71141 - International related party dealings statistics 2022-23 - Tick.png |  DE-71141 - International related party dealings statistics 2022-23 - Cross.png | Reported IDS data |
| ABC Pty Ltd |  DE-71141 - International related party dealings statistics 2022-23 - Cross.png |  DE-71141 - International related party dealings statistics 2022-23 - Tick.png | Reconstructed IDS data |

| | | | |
|--------------------|---|--|-------------------|
| XYZ Limited |  |  | Reported IDS data |
|--------------------|---|--|-------------------|


- *The Trustee for 123 Trust* is not required to lodge an LFPA because it is not a CBC reporting entity. The taxpayer's IRPDs are sourced from Section A of the IDS.
- *ABC Pty Ltd* has adopted the local file administrative solution. As the taxpayer has not completed Section A of the IDS, the taxpayer's IRPDs are sourced from reconstructed IDS data derived from the LFPA.
- *XYZ Limited* is a CBC reporting entity that did not adopt the admin solution. The taxpayer disclosed IRPDs in Section A of the IDS, **and** subsequently lodged an LFPA. The taxpayer's IRPDs are sourced from Section A of the IDS.

IRPD statistics by jurisdiction

- Where an LFPA has been lodged, IRPD data from the LFPA is generally used, instead of the IDS. The LFPA collects jurisdictional data for all IRPDs.
- Where an LFPA has **not** been lodged, the IRPD data at questions 3 to 4 in Section A of the IDS is used. IDS reporting at these questions is limited to a subset of countries with the highest dollar value of IRPDs.

Example: IRPD statistics by jurisdiction

| Taxpayer | Section A | LFPA | Jurisdictional data source |
|----------|-----------|------|----------------------------|
| | | | |

| | | | |
|---|--|---|---------------------------------|
| <p>The Trustee for 123 Trust</p> | <p></p> | <p></p> | <p>Reported IDS data</p> |
| <p>ABC Pty Ltd</p> | <p></p> | <p></p> | <p>LFPA jurisdictional data</p> |
| <p>XYZ Limited</p> | <p></p> | <p></p> | <p>LFPA jurisdictional data</p> |

- *The Trustee for 123 Trust* is not required to lodge an LFPA because it is not a CBC reporting entity. The taxpayer's IRPDs are sourced from Section A of the IDS, noting that the jurisdiction of all IRPDs may not be disclosed.
- *ABC Pty Ltd* has adopted the **local file administrative solution**. The taxpayer's IRPDs by jurisdiction are sourced from the LFPA.
- *XYZ Limited* is a CBC reporting entity that did not adopt the admin solution. The taxpayer disclosed IRPDs in Section A of

the IDS **and** subsequently lodged an LFPA. The taxpayer's IRPDs by jurisdiction are sourced from the LFPA, which discloses the jurisdiction of all IRPDs.

Data cleansing and other issues

Data cleansing

Some IRPD data from the LFPA and IDS is affected by a range of reporting and other data integrity issues, the impact of which can be pronounced for the LFPA because IRPDs are reported at the transaction level.

As part of the compilation of *IRPD statistics*, cleansing procedures have been applied to IRPD data to remediate these issues where possible. Many of the most significant revisions have been applied after consultation with concerned entities.

Examples of data integrity issues include:

- transcription errors
- typographical errors involving similar country codes
- transposition errors which overstate or understate reported IRPDs
- other unintentional misreporting, where IRPDs haven't been disclosed correctly.

Authorised deposit-taking institutions (ADIs)

IRPD statistics excludes data reported by authorised deposit-taking institutions (ADIs), and foreign banks and branches (banks).

We exclude these records, which relate to a small number of entities, to present a more meaningful overview of statistics for IRPDs.

The dealings reported by these entities can distort or skew IRPD statistics because:

- banking operations may involve more extensive overseas branch operations than for other industries – the obligation to report, or to not report, dealings between offshore branches and overseas related entities in any particular year may depend on a range of specific factual circumstances and tax rules

- transitional and special reporting rules apply to local file reporting for banks
- data quality issues.

Taxation statistics

We also publish IRPD statistics in *Taxation statistics 2022–23*.

When analysing IRPD statistics, you should be aware that:

- *Taxation statistics* also provides non-IRPD statistics from the IDS.
- *Taxation statistics* provides limited IRPD statistics from the IDS for the 2012–13 to 2017–18 income years. However, the IRPD statistics in *Taxation statistics 2022–23* exclude IRPDs reported in the LFPA, where the majority of IRPDs (by dollar value) are now disclosed.
- *IRPD statistics* provides IRPD statistics for the 2015–16 income year onwards. The IRPD statistics in *IRPD statistics 2022–23*
 - include IRPDs reported in the IDS and LFPA
 - are curated to minimise the impact of legislative and reporting changes
 - reflect comprehensive data cleansing to address data integrity issues.

Other relevant publications

Schedules and instructions

- International dealings schedule 2023
- Local file instructions 2023
- Local file/master file 2023

Taxation statistics

- *Taxation statistics 2022–23*

Definitions

IDS

International dealings schedule

IRP

International related party

IRPDs

International related party dealings

IRPD type

The type of IRPD based on:

- transaction category groupings or transaction categories in the LFPA
- equivalent questions or labels in Section A of the IDS (*International related party dealings*).

The following table summarises the IRPD types presented in these statistics, along with the LFPA transaction category groupings and IDS questions used.

Table 15: IRPD types and LFPA or IDS data source

| IRPD type | LFPA transaction category grouping | IDS question(s) |
|--|--|------------------------|
| Tangible property of a revenue nature | IRPDs in tangible property of a revenue nature | Question 5 |
| Royalties and licence fees | IRPD use rights | Question 6 |
| Rent and leasing | IRPD use rights | Question 7 |
| Service arrangements | IRPD service arrangements | Question 8 |
| Interest | IRPD debt interests (including ordinary | Question 11a–c |

| | | |
|--|--|--------------|
| | loans and borrowings) | |
| Guarantees | Other kinds of IRPDs of a financial nature | Question 11d |
| Insurance | Other kinds of IRPDs of a financial nature | Question 11e |
| Reinsurance | Other kinds of IRPDs of a financial nature | Question 11f |
| Derivatives | IRPD derivative transactions | Question 9 |
| Other financial | Other kinds of IRPDs of a financial nature | Question 11h |
| Share-based employee remuneration | IRPD share-based employment remuneration | Question 15 |
| Other IRPDs | Other revenue IRPDs | Question 12 |

IRP expenditure

Expenditure incurred for IRPDs, including capitalised interest deducted.

For the purposes of these statistics, IRPD expenditure generally excludes:

- consideration paid for IRPDs of a non-revenue (capital) nature
- foreign exchange losses deducted for IRPDs.

IRP revenue

Revenue earned or derived from IRPDs, including capitalised interest returned.

For the purposes of these statistics, IRPD revenue generally excludes:

- consideration received for IRPDs of a non-revenue (capital) nature
- foreign exchange gains returned for IRPDs.

Jurisdiction

The country or jurisdiction in which the non-resident counterparty to an IRPD is located.

For the purposes of the LFPA, jurisdiction is based on either:

- the country of the permanent establishment of the IRP (if applicable), otherwise
- the country of tax residence of the IRP.

LFPA

Local file – Part A. An LFPA must be lodged by **country-by-country (CBC) reporting entities** with IRPDs for income years from 1 January 2016, unless exempted or excluded.

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