

OCDE BEPS ACTION 5 ANNEX C

TEMPLATE AND INSTRUCTION SHEET FOR INFORMATION EXCHANGE

All fields are mandatory unless otherwise indicated

1. RULING REFERENCE NUMBER, IF ANY – DO NOT COMPLETE

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2. IDENTIFICATION OF THE TAXPAYER AND WHERE APPROPRIATE THE GROUP OF COMPANIES TO WHICH IT BELONGS

| | | |
|--|----------------------------------|---------------------------------|
| Taxpayer identification number (TIN) or other tax reference number | | Tax number VS : IDE number : |
| Legal name of the entity | | |
| Address | Street | |
| | Building (optional) | |
| | Suite (optional) | |
| | Floor (optional) | |
| | District Name (optional) | |
| | Post Office Box (optional) | |
| | Post Code | |
| | City | |
| | Country | |
| | State/Province/Canton (optional) | |
| Taxpayer's main business activity (optional) | | |
| Name of multinational enterprise (MNE) group, if different | | |

3. DATE OF ISSUANCE

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4. ACCOUNTING PERIODS/TAX YEARS COVERED BY THE RULING

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5. TYPE OF RULING ISSUED

Please check the appropriate box

| | | |
|---|--|--|
| a | Relating to preferential regime | |
| b | Unilateral advance pricing arrangement (APA) or other transfer pricing (TP) ruling | |
| c | Downward adjustment ruling | |
| d | Permanent establishment (PE) ruling | |
| e | Conduit ruling | |

6. ADDITIONAL INFORMATION REGARDING THE RULING AND THE TAXPAYER, (optional)

| | |
|----------------------------|--|
| Transaction amount, if any | |
| Entity's annual turnover | |
| Profit of the entity | |

7. SHORT SUMMARY OF THE ISSUE COVERED BY THE RULING IN ENGLISH OR FRENCH

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8. REASON FOR EXCHANGE WITH THE RECIPIENT JURISDICTION

| | | |
|--------------------------------|--|--------------------------|
| 1 (a, b, c, d, e) | Ultimate parent | <input type="checkbox"/> |
| 2 (a, b, c, d, e) | Immediate parent | <input type="checkbox"/> |
| 3 (a) | Related party with which the taxpayer enters into a transaction for which a preferential treatment is granted or which gives rise to income benefiting from a preferential treatment | <input type="checkbox"/> |
| 4 (b, c) | Related party with whom the taxpayer enters into a transaction covered by the ruling | <input type="checkbox"/> |
| 5 (e) | Ultimate beneficial owner of income from a conduit arrangement | <input type="checkbox"/> |
| 6 (d) | Head office of permanent establishment (PE) country | <input type="checkbox"/> |

9. DETAILS OF THE ENTITIES IN THE RECIPIENT JURISDICTION

| | Name of entity | Adress | TIN or other tax reference number, where available |
|-----|----------------|--------|--|
| 1. | | | |
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| 2. | | | |
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| 3. | | | |
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| 4. | | | |
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| ... | | | |
| 6. | | | |
| ... | | | |
| 7. | | | |
| ... | | | |

INSTRUCTION SHEET FOR THE TEMPLATE ON EXCHANGE OF INFORMATION ON RULINGS

All fields are mandatory unless otherwise indicated.

1. Ruling reference number, if any.

The ruling reference number should be provided, if it is available.

2. Identification of the taxpayer and where appropriate the group of companies to which it belongs.

This box includes all the information necessary to identify the taxpayer and determine its association with a multinational enterprise (MNE) group. In line with the “Organisation Party” block from the Common Reporting Standard (CRS) the following fields are required: taxpayer identification number (TIN) or other tax reference number, legal name of the entity (i.e. name of the taxpayer), and address. Within the address field only the “street”, “post code”, “city” and “country” where the taxpayer is registered are mandatory fields.

Taxpayer’s main business activity field is optional.

Name of MNE group, if different aims to provide information on the association of the taxpayer with the MNE group to which it belongs. In some cases the name of the subsidiary may differ from the name of the MNE group making it more difficult to identify the connection between the taxpayer and the MNE group.

3. Date of issuance.

The date on which the ruling was issued is to be inserted in the box. This will generally be the date shown on the ruling or in certain countries where the ruling is held by the tax administrations, it could be the date provided on any written confirmation given to the taxpayer.

4. Accounting periods/tax years covered by the ruling.

This box may have a drop-down menu with the accounting periods/tax years covered by the ruling.

5. Type of ruling given.

These boxes identify the type of ruling that needs to be exchanged. All relevant boxes should be ticked so if a ruling combines several different elements, for instance, a unilateral advance pricing arrangement (APA) and an agreement on the tax treatment of a permanent establishment (PE), then both boxes should be ticked.

6. Further information on the ruling and taxpayer.

These boxes are optional, therefore there is no obligation to obtain such information.

Transaction amount is the monetary value of the transaction. The entity’s annual turnover is the volume of business of an enterprise as contained in the profits and loss account. It is usually measured by reference to gross receipts, or gross amounts due, from the sale of goods or services by the entity. The profit of the entity is net profit reflecting the difference between gross receipts from business transactions and deductible business expenses.

Where Box 6 of the template is completed this should include the latest figures available from either the rulings file or the taxpayer file and should specify the currency, which should be the currency used in any document made available to the tax administration when it issued the ruling.

For example, the transaction amount would be the latest figure for a specific transaction that is covered by the ruling.

7. Short summary of the issue covered by the ruling.

In this box the tax administration should provide a short summary of the issue covered in the ruling and should include a description of the transaction or activity covered by the ruling and any other information that could help the receiving tax administration risk-assess the potential base erosion and profit shifting (BEPS) risks posed by the ruling. For example, in the case of a unilateral APA the summary could set out the type of transaction or income covered and the transfer pricing methodology agreed. As the summary is intended to be high-level it should not generally include details of specific provisions in a country's tax code. The information in the box should ideally be written in English or French

8. Reason for exchange with the recipient jurisdiction.

The information provided in this field will tell the recipient jurisdiction why it is receiving the ruling. The recipient jurisdiction must be one of the relevant jurisdictions under the framework. The precise reason for the exchange will be indicated by the box ticked.

9. Details of the entities in the recipient jurisdiction.

This box provides further information on any entities to which the ruling relates and that are resident in the recipient jurisdiction. There is the ability to identify more than one entity where a ruling relates to more than one entity in that jurisdiction. The name of the entity and the address are mandatory and the TIN or other tax reference number should be provided where such information is available.