



Request for advance pricing arrangement early engagement

To participate in the advance pricing arrangement (APA) early engagement process, complete this form and email it to InternationalsGatekeeper@ato.gov.au.

Section A: Contact details

1 Taxpayer(s) name(s)

2 Taxpayer(s):

Tax file number (TFN)

And/or

Australian business number (ABN)

3 Agent/advisor

4 Applicant name

5 Applicant phone number

6 Applicant email address

7 Type of APA sought

Bilateral Countries involved

Multilateral Countries involved

Unilateral Countries involved

Section B: Proposed APA details

Provide your response in the space below or provide a submission that incorporates (at a minimum) answers to the following:

8 Name and tax residence country of the other parties involved in the proposed APA

9 Explanation of how the Australian operations fit into the global structure of the group (attach your global group structure)

10 Outline the role(s) of the Australian entity/(ies) within the global value chain

11 Term of the proposed APA

12 Description and estimated value of cross border dealings to be covered by the proposed APA

13 Description and estimated value of other cross border dealings not to be covered by the proposed APA

- 14 **Transfer Pricing Methodology**, including applicable Profit Level Indicator (PLI), comparable prices or margins, or expected range of results

- 15 **Collateral issues** – consider Multinational Anti-Avoidance Law (MAAL) and Diverted Profits Tax (DPT) implications

- 16 **Critical dates** (dates that are critical to your APA proposal)



Attachments:

- Global group structure
- Operational structure to show supply chain of the cross border dealings to be covered in the proposed APA
- Any other relevant information