



Answer the following questions based on the latest completed tax year. You may provide separate written comments if you wish to give clarification on any issue or identify assumptions made. Consolidated group information (Questions 12-19 below) can be in the currency of the ultimate parent company. All other values must be in NZ dollars.

| | | | | |
|----|--|--|----------------------|----------------------|
| 1 | Name of the company | <input type="text"/> | | |
| 2 | IRD number | (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8) | <input type="text"/> | |
| 3 | Address | <input type="text"/> | | |
| | Street address | <input type="text"/> | | |
| | Town or city | Country | Postcode | |
| | | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 4 | Contact name | <input type="text"/> | | |
| 5 | Telephone number | <input type="text"/> | | |
| 6 | Email | <input type="text"/> | | |
| 7 | Tax representative | <input type="text"/> | | |
| 8 | Ultimate parent company | <input type="text"/> | | |
| 9 | Tax residence of ultimate parent company | <input type="text"/> | | |
| 10 | Describe the principal activities of the company. | <input type="text"/> | | |
| | | <input type="text"/> | | |
| | | <input type="text"/> | | |
| 11 | Describe the principal activities of the ultimate parent company and its consolidated group. | <input type="text"/> | | |
| | | <input type="text"/> | | |
| | | <input type="text"/> | | |

The following information is required for calculating various accounting ratios for comparison purposes. If your company is performing below consolidated group levels, you may wish to provide an explanatory note.

| | This company NZ \$000 | Consolidated group Currency <input type="text"/> |
|--|--------------------------|---|
| 12 Shareholder funds (net assets) | \$ <input type="text"/> | <input type="text"/> |
| 13 Total assets | \$ <input type="text"/> | <input type="text"/> |
| 14 Total revenue (excluding interest) | \$ <input type="text"/> | <input type="text"/> |
| 15 Gross profit | \$ <input type="text"/> | <input type="text"/> |
| 16 Total expenses (excluding interest and expenses taken into account in calculating gross profit) | \$ <input type="text"/> | <input type="text"/> |
| 17 Earnings before interest, tax and exceptional items | \$ <input type="text"/> | <input type="text"/> |
| 18 Gross interest expense | \$ <input type="text"/> | <input type="text"/> |
| 19 Gross interest income | \$ <input type="text"/> | <input type="text"/> |

The following questions relate to supplies by or to the company by non-resident associated persons. In all cases include only cross-border transactions.

| Property | Supplied by associated persons NZ\$000 | Supplied to associated persons NZ\$000 |
|--|---|---|
| 20 Raw materials | \$ <input type="text"/> | \$ <input type="text"/> |
| 21 Processed goods | \$ <input type="text"/> | \$ <input type="text"/> |
| 22 Other (specify) <input type="text"/> | \$ <input type="text"/> | \$ <input type="text"/> |
| 23 Rents, royalties, licence or franchise fees | \$ <input type="text"/> | \$ <input type="text"/> |
| 24 Intangible property (acquired or disposed of) | \$ <input type="text"/> | \$ <input type="text"/> |
| Services | Supplied by associated persons NZ\$000 | Supplied to associated persons NZ\$000 |
| 25 Management and administration | \$ <input type="text"/> | \$ <input type="text"/> |
| 26 Technical | \$ <input type="text"/> | \$ <input type="text"/> |
| 27 Research and development | \$ <input type="text"/> | \$ <input type="text"/> |
| 28 Commissions | \$ <input type="text"/> | \$ <input type="text"/> |
| Financial | Supplied by associated persons NZ\$000 | Supplied to associated persons NZ\$000 |
| 29 Interest | \$ <input type="text"/> | \$ <input type="text"/> |
| 30 Dividends | \$ <input type="text"/> | \$ <input type="text"/> |
| 31 Insurance | \$ <input type="text"/> | \$ <input type="text"/> |
| 32 Guarantees | \$ <input type="text"/> | \$ <input type="text"/> |
| 33 Other (specify) <input type="text"/> | \$ <input type="text"/> | \$ <input type="text"/> |
| Other transactions | Supplied by associated persons NZ\$000 | Supplied to associated persons NZ\$000 |
| 34 Reimbursement of expenses | \$ <input type="text"/> | \$ <input type="text"/> |
| 35 Cost sharing/contribution arrangements | \$ <input type="text"/> | \$ <input type="text"/> |
| 36 Revenue sharing arrangements | \$ <input type="text"/> | \$ <input type="text"/> |
| 37 Other (specify) <input type="text"/> | \$ <input type="text"/> | \$ <input type="text"/> |
| 38 Total associated party transactions | \$ <input type="text"/> | \$ <input type="text"/> |

New Zealand tax legislation sets out five methods (fields 39 to 43 below) to calculate an arm's length consideration for setting transfer pricing. In the "Supplied" columns below, record the value of transactions where prices have been confirmed by a method (the "tested transactions"). Where more than one method was used, allocate the value to the predominant method.

Field 44 is for the value of untested transactions. The totals at field 45 must equal the totals at field 38.

| Transactions | Supplied by associated persons NZ\$000 | Supplied to associated persons NZ\$000 |
|---|---|---|
| 39 Comparable uncontrolled price method | \$ | \$ |
| 40 Resale price method | \$ | \$ |
| 41 Cost plus method | \$ | \$ |
| 42 Transactional profit split method | \$ | \$ |
| 43 Transactional net margin method | \$ | \$ |
| 44 Untested transactions | \$ | \$ |
| 45 Total transactions | \$ | \$ |

46 Has the company provided any goods or services or anything else of value to a non-resident associated person for no consideration? Yes No
If the answer is "Yes" provide details.

47 What is the value of transactions with associated persons tax resident in jurisdictions or territories where the income of the associated person would be taxed at a rate of 15% or less for a company having the usual tax status of a company? **NZ\$000**

48 Have there been any material structural changes in the last five years which have resulted in a reduction of business functions, assets held and risks borne by the New Zealand operations? If so, provide details.

49 If the company has entered into a partnership, joint venture or profit or revenue sharing arrangement with a non-resident associated person, provide details.

50 If there are a number of companies in New Zealand which, together with this company, form a group for tax purposes, provide a list of the names of the other group companies below or on a separate schedule and state whether they have any material cross-border associated party transactions or dealings.

51 How many full-time equivalent staff does this company employ?

52 How many staff earn more than NZ\$150,000 pa (including benefits)?

53 What is the debt percentage of the New Zealand group as calculated under subpart FE of the Income Tax Act 2007? %

54 Do you have documentation to support your transfer prices in accordance with the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administration 2022? Yes No
The guidelines are at www.oecd.org/tax/transfer-pricing

55 Have any associated party transactions been the subject of a tax ruling or an advance pricing agreement in another jurisdiction? Yes No

56 Are any associated party transactions the subject of an advance pricing agreement in New Zealand? Yes No

57 Name of officer providing this information

58 Position