



Answer the following questions based on the latest completed tax year for each New Zealand tax resident in your group. You may provide separate written comments if you wish to give clarification on any issue or identify assumptions made. All values must be in NZ dollars.

1 Name of the company

2 IRD number (8 digit numbers start in the second box.

3 Address
Street address

Town or city Country Postcode

4 Contact name

5 Telephone number ()

6 Email

7 Tax representative

8 Principal activities of the company

9 Total value of transactions with non-resident associated persons NZ\$000 \$

10 Breakdown of transactions with non-resident associated persons as follows:

Property	Supplied by associated persons NZ\$000	Supplied to associated persons NZ\$000
a Raw materials	\$ <input type="text"/>	\$ <input type="text"/>
b Processed goods	\$ <input type="text"/>	\$ <input type="text"/>
c Other (specify) <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
d Rents, royalties, licence or franchise fees	\$ <input type="text"/>	\$ <input type="text"/>
e 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
f Management and administration	\$ <input type="text"/>	\$ <input type="text"/>
g Technical	\$ <input type="text"/>	\$ <input type="text"/>
h Research and development	\$ <input type="text"/>	\$ <input type="text"/>
i Commissions	\$ <input type="text"/>	\$ <input type="text"/>

Financial	Supplied by associated persons NZ\$000	Supplied to associated persons NZ\$000
j Interest	\$	\$
k Dividends	\$	\$
l Insurance	\$	\$
m Guarantees	\$	\$
n Other (specify) <input type="text"/>	\$	\$
Other transactions	Supplied by associated persons NZ\$000	Supplied to associated persons NZ\$000
o Reimbursement of expenses	\$	\$
p Cost sharing/contribution arrangements	\$	\$
q Revenue sharing arrangements	\$	\$
r Other (specify) <input type="text"/>	\$	\$
s Total associated party transactions	\$	\$

11 New Zealand tax legislation sets out five methods (fields a to e 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 f is for the value of untested transactions. The totals at field g must equal the totals at field s.

Transactions	Supplied by associated persons NZ\$000	Supplied to associated persons NZ\$000
a Comparable uncontrolled price method	\$	\$
b Resale price method	\$	\$
c Cost plus method	\$	\$
d Transactional split method	\$	\$
e Transactional net margin method	\$	\$
f Untested transactions	\$	\$
g Total transactions	\$	\$

12 Have any goods or services or anything else of value been provided to a non-resident associated person for no consideration? Yes No

If the answer is "Yes" provide details.

13 Has the company entered into a partnership, joint venture or profit or revenue sharing arrangement with a non-resident associated person? Yes No

If the answer is "Yes" provide details.

14 Do you have documentation to support your transfer prices in accordance with the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2022? Yes No

If the answer is "Yes" provide details.

The guidelines are at www.oecd/tax/transfer-pricing

15 Provide copies of financial statements for the latest completed tax year in respect of each non-resident associated person with whom transactions occurred as covered in items 10 and 11 above.

16 Have any associated person transactions been the subject of a tax ruling or an advanced pricing agreement in another jurisdiction? Yes No

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

18 Name of officer providing this information

19 Position