



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. Legal entity information (Questions 12-19 below) can be in the currency of the legal entity. All other values must be in NZ dollars.

1 Name of the company

2 IRD number (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8 )

3 Address   
Street address  
    
Town or city Country Postcode

4 Contact name

5 Telephone number ( )

6 Email

7 Tax representative

8 Ultimate parent company

9 Tax residence of the legal entity

10 Describe the principal activities of the branch

11 Describe the principal activities of the legal entity

The following information is required for calculating various accounting ratios for comparison purposes. If the branch is performing below legal entity levels you may wish to provide an explanatory note.

	This branch NZ \$000	Legal entity Currency <input type="text"/>
12 Current account/equity (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 branch either by the legal entity or by an associate. In all cases only cross-border dealings/transactions are to be included.

<b>Property</b>	<b>Supplied to the branch NZ\$000</b>	<b>Supplied by the branch NZ\$000</b>
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"/>
<b>Services</b>	<b>Supplied to the branch NZ\$000</b>	<b>Supplied by the branch NZ\$000</b>
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"/>
<b>Financial</b>	<b>Supplied to the branch NZ\$000</b>	<b>Supplied by the branch NZ\$000</b>
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"/>
<b>Other dealings</b>	<b>Supplied to the branch NZ\$000</b>	<b>Supplied by the branch NZ\$000</b>
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 <b>Total dealings/associated party transactions</b>	\$ <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 prices between legal entities.

The determination of income for branches is governed by section YD5B of the Income Tax Act 2007. However, the provisions of this legislation are subject to the business profits article of the many double tax agreements New Zealand has entered into.

In general, best practice for core dealings is to look at the New Zealand business activity and use the five methods applicable to transactions between legal entities. In the "Supplied" columns below, record the value of dealings/transactions where prices have been confirmed by a method (the "tested dealings/transactions"). Where more than one method was used, allocate the value to the predominant method.

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

Dealings/transactions	Supplied to the branch NZ\$000	Supplied by the branch 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 dealings/transactions	\$	\$
45 Total dealings/transactions	\$	\$

46 Has the branch provided any goods or services or anything else of value to any part of the legal entity operating outside New Zealand or to a non-resident associated person for no consideration?  Yes  No

If the answer is "Yes" provide details.

  


47 In computing the profit or loss of the New Zealand branch, has any part of the income or expenditure recognised involved parts of the legal entity operating in jurisdictions or territories, or associated persons tax resident in jurisdictions or territories, where the income of the legal entity or associated person would be taxed at a rate of 15% or less for a company having the usual tax status of a company?

Total value for all such dealings/transactions **NZ \$000**

48 If there are a number of companies in New Zealand which, together with this branch, form a group for tax purposes, please provide a list of the names of the other group companies below or on a separate schedule.

  


49 How many full time equivalent staff does this branch employ?

50 How many staff earn more than NZ\$180,000 pa (excluding benefits)?

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

52 Has documentation been produced in support of your transfer prices/apportionment of income and expenditure?  Yes  No

53 Have any dealings with any part of the legal entity operating outside New Zealand or transactions with non-resident associated persons been the subject of a tax ruling or advance pricing agreement in another jurisdiction?  Yes  No

54 Are any dealings/associated party transactions subject to advance pricing agreement in New Zealand?  Yes  No

55 Name of officer providing this information

56 Position