

**TRANSFER PRICING QUESTIONNAIRE:
FOREIGN-OWNED MULTINATIONALS**

Please complete the following questions based on the latest completed **tax** year. In responding to the questions you may provide separate written comments if you wish to give clarification on any issue or identify assumptions made. Consolidated group information (Qu 12 – 19 below) can be in the currency of the parent company. All other values must be in NZ dollars (as indicated by the column headings).

1 Name of the company	
2 IRD Number	
3 Address	
4 Contact name	
5 Telephone number	
6 E-mail	
7 Tax representative	
8 Ultimate parent company	
9 Tax residence of ultimate parent company	

10 Describe the principal activities of the company

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11 Describe the principal activities of the ultimate parent company and its consolidated group

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The following information is required for the purpose of calculating various accounting ratios for comparison purposes. The intention is to compare the performance of the New Zealand company with that of the consolidated group of the ultimate parent company. If your company is performing below consolidated group levels you may wish to provide an explanatory note.

	This Company NZ\$000	Consolidated Group \$m
12 Shareholders funds (net assets)		
13 Total assets		
14 Total Revenue (excluding interest)		
15 Gross Profit		
16 Total expenses (excluding interest and expenses taken into account in calculating gross profit)		
17 Earnings Before Interest & Tax (exclude extraordinary)		
18 Gross interest expense		
19 Gross interest income		



Supplied by
associated
persons
NZ\$000

Supplied to
associated
persons
NZ\$000

Property:

20	Raw materials		
21	Processed goods		
22	Other (specify)		
23	Rents, royalties, licence or franchise fees		
24	Intangible property (acquired or disposed of)		

Services:

25	Management and administration		
26	Technical		
27	Research and Development		
28	Commissions		

Financial:

29	Interest		
30	Dividends		
31	Insurance		
32	Others (specify)		

Other transactions:

33	Reimbursement of expenses		
34	Cost sharing/contribution arrangements		
35	Other (specify)		
36	Total associated party transactions		

New Zealand tax legislation sets out 5 methods (listed below) for calculating an arms length consideration for setting transfer prices. Please set against each of the methods the value of transactions where prices have been confirmed by that method (the "Tested transactions"). Where more than one method was used, allocate the value to the predominant method. In addition to the method fields an additional field has been included for untested prices. The "Total Transactions" (fields 43) must equal the "Total associated party transactions" (fields 36) above.

Supplied by
associated
persons
NZ\$000

Supplied to
associated
persons
NZ\$000

Tested transactions:

37	Comparable uncontrolled price method		
38	Resale price method		
39	Cost plus method		
40	Profit split method		
41	Comparable profits methods		
42	Untested transactions		
43	Total Transactions		

44 Has the company provided any goods or services or anything else of value to a non-resident associated person for no consideration?
(Tick the box if the answer is YES)

If the answer is yes please provide details.

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45 What is the value of transactions with associated persons tax resident in Schedule 5 (Schedule 26 from 2009 tax year) countries?
Total value for all such associated party transactions - \$000

46 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, please provide full details.

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

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

49 How many staff does this company employ?

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

For this company (including the New Zealand group if there is one) and the consolidated group please provide the following information:

	N.Z. Group N Z \$000	Consolidated Group \$m
51 Total group debt	<input type="text"/>	<input type="text"/>
52 Total group assets	<input type="text"/>	<input type="text"/>

The detailed basis for calculating these amounts is contained in section FG 4 of the Income Tax Act 1994 (subpart FE of the Income Tax Act 2007).

53 Has transfer pricing documentation been produced in support of your transfer prices in accordance with the Transfer Pricing Guidelines?
(Tick the box if the answer is YES)

The Transfer Pricing Guidelines can be found in the appendix to the IRD Tax Information Bulletin: Volume 12, No 10 (October 2000) and are available online. Online link:
<http://www.ird.govt.nz/forms-guides/number/forms-unnumbered/guide-transfer-pricing.html>

54 Have any associated party transactions been the subject of an advance pricing agreement in another jurisdiction? (Tick the box if the answer is YES)

55 Are you giving consideration to applying for an advance pricing agreement in New Zealand? (Tick the box if the answer is YES)

56 Name of officer providing this information:

57 Position: