

Pre-application for bilateral or multilateral advance pricing agreement-meeting request

Provide the following information when requesting a pre-application meeting for a bilateral or multilateral advance pricing agreement (BAPA or MAPA) under a New Zealand Double Tax Agreement.

This information helps Inland Revenue prepare for the meeting, including identifying the right people and allocating appropriate resources.

- Complete **Parts A and B** if you are applying to renew an **existing BAPA** or one that has recently expired.
- Complete **Parts A and C** if this is a **new BAPA** application. This includes cases where:
 - you have not previously had a BAPA for these transactions, or
 - your previous BAPA expired more than one year ago.

Part A: Contact and applicant details

1. Provide the contact details for the person responsible for the application.

Contact name	
Telephone number	()
Email	

2. Provide the applicant details.

Name of applicant	
IRD number	
Name of applicant's immediate parent	
Tax jurisdiction of immediate parent	
Name of applicant's ultimate parent	
Tax jurisdiction of ultimate parent	

Part B: BAPA renewal

Only complete this part if this application is for the renewal of an existing or recently expired BAPA.

3. Briefly describe any significant change of activities or transactions that mean a different transfer pricing method is needed compared to the previous BAPA (if no significant changes have occurred, indicate N/A).

Part C: New BAPA

Only complete this section if this application is for a new BAPA. This means you have not previously had a BAPA covering these transactions or your previous BAPA expired more than 1 year ago.

4. Briefly describe the principal activities of the applicant.

5. Provide a summary of the applicant's financial information. EBITE is earnings before interest, tax and extraordinary items.

a. Please insert the relevant income tax year for each of the past 3 years actual.

Actual past 3 years	Revenue	EBITE
Add year		
Add year		
Add year		

b. Forecast figures should be the best available estimate at the current time. Indicative figures are sufficient where the applicant does not routinely complete formal forecasting.

Forecast during BAPA period	Revenue	EBITE
Year 1		
Year 2		
Year 3		
Year 4		
Year 5		

6. Provide the following information for each associated party transaction category undertaken by the applicant (for example sale of goods, purchase of goods, provision of services and so on).

Transaction category	Proposed transfer pricing method	Anticipated annual transaction value during the BAPA period

7. Provide a brief summary of the critical issue(s) to be addressed in the BAPA.