Pre-application meeting request for private ruling on transfer pricing arrangement

IR1138
July 2026

Provide the following information when requesting a pre-application meeting for a private ruling on a transfer pricing arrangement (also called a Unliteral Advance Pricing Agreement or UAPA).

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 UAPA** or one that has recently expired.
- Complete **Parts A and C** if this is a **new UAPA** application. This includes cases where:
  - you have not previously had a UAPA for these transactions, or
  - your previous UAPA expired more than 1 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: UAPA renewal

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

3. Provide the Ruling number of the existing or recently expired UAPA.

Prior Ruling number

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

Part C: New UAPA

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

5. Briefly describe the principal activities of the applicant.

6. 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 UAPA period	Revenue	EBITE
Year 1		
Year 2		
Year 3		
Year 4		
Year 5		

7. 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 UAPA period

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

RESET FORM

Te Kāwanatanga o Aotearoa
New Zealand Government