Application for private ruling on transfer pricing arrangement – additional declaration

IR713A
September 2026

Inland Revenue
Te Tari Taake

- **This declaration is for completion by all taxpayers applying for a ruling on a proposed, current or completed transfer pricing arrangement, and should be completed by the applicant, NOT a tax agent or accountant outside the applicant's business.**
- **This declaration must be completed as part of an application for a private ruling on a transfer pricing arrangement submitted through the Request ruling or determination service in myIR.**
- **Please read the information below before completing this declaration.**

Applicant details

Complete the details of the person to whom this ruling will apply.

If this is a joint application, please ensure each applicant has completed a separate additional declaration form.

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

Full name of applicant

Address of applicant

Street address/PO Box number

Town/city

Name of person signing this declaration

Position/role held in applicant's business

Daytime phone number ( )

Declaration

The person signing this declaration should be fully aware of the applicant's transfer pricing arrangement, and hold a role in the applicant's business with sufficient authority to make the declaration.

I have fully examined the attached information and documents provided in connection with the application.

To the best of my knowledge and belief, the information disclosed for the application is comprehensive.

Signature of applicant(s)

/ /

Date

RESET FORM

Transfer pricing agreement information

Introduction

Transfer pricing is the setting of prices for the international transfer of goods, services and intangibles between associated parties [one of whom is a New Zealand taxpayer].

The purpose of New Zealand's transfer pricing rules is to ensure that for tax purposes taxpayers price their international related-party dealings as truly independent parties would have done in the same situation, that is on an arm's length basis.

To provide certainty for taxpayers in relation to these international related-party dealings, New Zealand's tax law provides for the issuing, upon application, of unilateral Advance Pricing Agreements (UAPAs) in the form of binding rulings. Bilateral and multilateral advance pricing agreements may also be entered into in line with New Zealand's double tax treaties. A UAPA is a ruling binding the Commissioner of Inland Revenue on an appropriate transfer pricing methodology to be applied to the taxpayer's specified international related-party transactions over a fixed period.

The legislation governing transfer pricing arrangements is contained in sections GC 6 - 13 of the Income Tax Act 2007. The legislation governing interest limitation rules related to transfer pricing arrangements is contained in sections GC 13 - 19 of the Income Tax Act 2007. In respect of Branches any allocations of income and expenditure are made in terms of section YD 5 of the Act.

Issuing a UAPA

Inland Revenue will issue a UAPA when it is satisfied that the transfer pricing methodology to be used by the taxpayer results in an arm's length price for the international related-party transactions. Further information on Inland Revenue's approach can be found on our website **ird.govt.nz/international-tax/business/transfer-pricing/practice-issues/advance-pricing-agreements**

Applying for a UAPA

The transfer pricing documentation and information provided by a taxpayer in connection with its application for a UAPA is central to the process of explaining and justifying the pricing methodology for its cross-border transactions. A taxpayer should be able to readily demonstrate to Inland Revenue that its transfer prices are consistent with the arm's length principle.

An application for a UAPA is made through the Request ruling or determination service in myIR. As part of the application, applicants must also provide this additional declaration.

Additional declaration

Section 91ED(1B) of the Tax Administration Act 1994 requires an applicant for a private ruling on how sections GC 6 - 13 or YD 5 of the Income Tax Act 2007 applies, to state, in a signed declaration provided as part of the application, that they have examined the application and to the best of their knowledge and belief the information disclosed for the application is comprehensive.

Declaration explained

The additional declaration requires applicants for private rulings relating to advance pricing agreements to be more explicitly involved in the application process compared with other private ruling applications. This additional declaration is to ensure that a person holding a role in the applicant's business with sufficient knowledge of the applicant's international related-party transactions and transfer pricing methodology and having the necessary authority to make the declaration, is able to declare that the information provided to Inland Revenue in connection with the application is sufficiently expansive and complete.