



# Request for advance pricing arrangement early engagement

To participate in the advance pricing arrangement (APA) early engagement process, complete this form and email it to [InternationalsGatekeeper@ato.gov.au](mailto:InternationalsGatekeeper@ato.gov.au).

## Section A: Applicant details

**1. Taxpayer name (or names)**

**2. Taxpayer**

Tax file number (TFN)

 

Australian business number (ABN)

**i** You can provide either a TFN or ABN, or both.

**3. Agent/adviser (if you are lodging on behalf of a taxpayer, complete Section D).**

**4. Applicant name**

**5. Applicant phone number**

**6. Applicant email address**

**7. Is this a new application or a renewal? If it's a renewal, provide details of any changes from the previous APA in Section C.**

New  Renewal

**8. Type of APA sought (if unilateral, provide further information in Section C)**

Bilateral  Counterparty country

Multilateral  Counterparty countries

Unilateral  Counterparty country  
(or countries)

**Section B: Proposed APA details**

Provide your response in the spaces allocated below, or in a submission that incorporates (at a minimum) answers to the following:

9. What is the name of the counterparty entity, and the tax residence of that entity involved in the proposed APA?

10. Outline the role (or roles) of the Australian entity (or entities) and the relevant counterparty entities within the global value chain. Provide a simplified global group structure showing all the entities relevant to the transaction (or transactions) to be covered in the proposed APA.

11. What is the term of the proposed APA (including applicable roll-back years)?

12. Provide a description and estimated value of cross-border dealings (including counterparties they relate to) to be covered by the proposed APA (see Section C where materiality is below the minimum threshold per entry criteria).

**13. Provide a description and estimated value of other cross-border dealings not to be covered by the proposed APA.**

**14. What is the proposed transfer pricing methodology (including applicable profit level indicator (PLI), comparable prices or margins, or expected range of results)?**

**15. What are the current or potential collateral issues, especially where they may directly affect the transfer pricing outcome?**

This includes arrangements with features subject to an ATO View (per [PS LA 2003/3](#)), details of any Tax Alerts, Tax Determinations, Taxation Rulings or Public Compliance Guides that may potentially apply (including the result of any self-assessments undertaken). See Section C for more information about how collateral issues interact with APA entry criteria.

**16. What are the critical dates for your APA proposal?**

**Section C: APA entry criteria and additional relevant information**

Use this section to provide further information on how your APA satisfies the [APA entry criteria](#). Where you have identified an indicator that is relevant to your APA, provide a short summary of why it is relevant.

No one indicator is determinative, and there is no defined weighting of the indicators. All entry criteria indicators are considered collectively through the early engagement panel process.

Examples of further information you should provide include where:

- you are applying for a unilateral APA – provide justification for why this is preferred to a bilateral APA or multilateral APA, including any relevant positive indicators
- the estimated value of the cross-border dealings is below the materiality threshold – provide reasons why the relevant transactions are not covered under any relevant Practical Compliance Guidelines, and why assurance with an APA is preferred
- you are applying for an APA renewal, and there have been material changes from the prior APA – provide details of any changes when
  - the type of APA you are applying for is different from the prior APA (for example, the prior APA was bilateral, and the new application is for a unilateral APA)
  - there has been an ownership restructure or change
- you have other information that may be relevant for consideration.

**17. Additional information relating to the APA entry criteria, or any further information that you would like to submit for consideration.**

### Section D: Declaration

**i** Sign and date this form if you are lodging this APA on behalf of a taxpayer.

You should **complete** this section **before** lodging. Incomplete details may delay your APA application.

- I certify this document and any attached documents have been prepared in accordance with the information supplied by the individual or entity identified in this request and in the attached documents.
- I have received a declaration from the individual or entity identified in this request and in the attached documents, stating that the information provided in each document is true and correct.
- I am authorised by the individual or entity identified in this request and in the attached documents, to submit this request to the Commissioner of Taxation.

#### Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and TFNs. For further information about privacy law notices for applications forms, go to [ato.gov.au/privacy](http://ato.gov.au/privacy).

#### Tax professional's name

#### Tax professional's signature

Date

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

#### **i** Attachments:

- Global group structure
- Operational structure to show supply chain of the cross border dealings to be covered in the proposed APA
- Any other relevant information