**OECD BEPS ACTION 5 TEMPLATE FOR THE EXCHANGE ON RULINGS**

**Free translation**

*All fields are mandatory unless otherwise indicated.
If necessary, see instructions page 6*

1. Ruling reference number, if any (the DAR number)

|  |
| --- |
|       |

1. Identification of the taxpayer and where appropriate the group of companies to which it belongs

|  |  |
| --- | --- |
| ***Taxpayer identification number (TIN) or other tax reference number*** |       |
| ***Legal name of the entity*** |       |
| ***Adresse***  | ***Street*** |       |
| ***Building (optional)*** |       |
| ***Suite (optional)*** |       |
| ***Floor (optional)*** |       |
| ***District Name (optional)*** |       |
| ***Post Office Box (optional)*** |       |
| ***Post Code*** |       |
| ***City*** |       |
| ***Country*** |       |
| ***State/Province/Canton (optional)*** |       |
| ***Taxpayer’s main business activity (optional)*** |  |
| ***Name of multinational enterprise (hereafter MNE) group, if different*** |  |

1. Date of issuance, if any

|  |
| --- |
|       (format jj/mm/aaaa) |

1. Accounting periods/tax years covered by the ruling

|  |
| --- |
|       |

1. Type of ruling issued

### Please check the appropriate box.

|  |  |  |
| --- | --- | --- |
| ***a*** | ***Relating to preferential regime*** | [ ]  |
| ***b*** | ***Unilateral advance pricing arrangement (APA) or other transfer pricing (TP) ruling*** | [ ]  |
| ***c*** | ***Downward adjustment ruling*** | [ ]  |
| ***d*** | ***Permanent establishment (PE) ruling*** | [ ]  |
| ***e*** | ***Conduit ruling*** | [ ]  |

1. Additional information regarding the ruling and the taxpayer

### Optional

|  |  |
| --- | --- |
| ***Transaction amount, if any*** |       |
| ***Entity’s annual turnover*** |       |
| ***Profit of the entity*** |       |

1. Short summary of the issue covered by the ruling, in French or in English

### To return to the next line, press “Shift + enter”

|  |
| --- |
|  |

1. Reason for exchange with the recipient jurisdiction

### The letters corresponding to the box(es) ticked in section 5 (type of ruling) are listed below to help you tick the correct box(es) below

|  |  |  |
| --- | --- | --- |
| **1****(a, b, c, d, e)** | Ultimate parent | [ ]  |
| **2****(a, b, c, d, e)** | Immediate parent | [ ]  |
| **3****(a)** | Related party with which the taxpayer enters into a transaction for which a preferential treatment is granted or which gives rise to income benefiting from a preferential treatment | [ ]  |
| **4****(b, c)** | Related party with whom the taxpayer enters into a transaction covered by the ruling | [ ]  |
| **5****(e)** | Related party making payments to a conduit (directly or indirectly) | [ ]  |
| **6****(e)** | Ultimate beneficial owner of income from a conduit arrangement | [ ]  |
| **7****(d)** | Head office of permanent establishment/PE country | [ ]  |

1. Details of the entities in the recipient jurisdiction

### The number(s) corresponding to the box(es) ticked in section 8 should correspond to the number(s) in section 9 in order to link the details of the entities to the reason for exchange

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Name of entity** | **Address** | **TIN or other tax reference number, where available** |
| **1.** |       |       |       |
| **…** |       |       |       |
| **2.** |       |       |       |
| **…** |       |       |       |
| **3.** |       |       |       |
|  |       |       |       |
|  |       |       |       |
| **…** |       |       |       |
| **4.** |       |       |       |
|  |       |       |       |
|  |       |       |       |
| **…** |       |       |       |

|  |  |  |  |
| --- | --- | --- | --- |
| **5.** |       |       |       |
|  |       |       |       |
|  |       |       |       |
| **…** |       |       |       |
| **6.** |       |       |       |
| **…** |       |       |       |
| **7.** |       |       |       |
| **…** |       |       |       |

**Instruction Sheet for the Template on Exchange**

**of Information on Rulings**

*All fields are mandatory unless otherwise indicated.*

## **1. Ruling reference number, if any**

The ruling reference number should be provided, if it is available. (the DAR number).

## **2. Identification of the taxpayer and where appropriate the group of companies to which it belongs**

This section includes all the information necessary to identify the taxpayer and determine its association with a multinational enterprise (MNE) group. In line with the “Organisation Party” block from the Common Reporting Standard (CRS) the following fields are required: ***taxpayer identification number (TIN) or other tax reference number****,* ***legal name of the entity*** (i.e. name of the taxpayer), and***address.*** Within the address field only the “street”, “post code” “city” and “country” where the taxpayer is registered are mandatory fields.

***Taxpayer’s main business activity*** field is optional and intended to be a drop-down menu with a list of predefined industry sector codes when used in an application that allows for such functionality.

***Name of MNE group, if different*** aims to provide information on the association of the taxpayer with the MNE group to which it belongs. In some cases the name of the subsidiary may differ from the name of the MNE group making it more difficult to identify the connection between the taxpayer and the MNE group.

## **3. Date of issuance**

The date on which the ruling was issued is to be inserted in the box, if it is available. This will generally be the date shown on the ruling or in certain countries where the ruling is held by the tax administrations, it could be the date provided on any written confirmation given to the taxpayer.

## **4. Accounting periods/tax years covered by the ruling**

This section may have a drop-down menu with the accounting periods/tax years covered by the ruling.

## **5. Type of ruling given**

These boxes identify the type of ruling that needs to be exchanged. All relevant boxes should be ticked so if a ruling combines several different elements, for instance, a unilateral advance pricing arrangement (APA) and an agreement on the tax treatment of a permanent establishment (PE), then both boxes should be ticked.

## **6. Further information on the ruling and taxpayer**

These boxes are intended to provide some form of materiality filter to help tax administrations decide if they want to include further information. This section is optional, therefore there is no obligation to obtain such information.

Transaction amount is the monetary value of the transaction. The entity’s annual turnover is the volume of business of an enterprise as contained in the profits and loss account. It is usually measured by reference to gross receipts, or gross amounts due, from the sale of goods or services by the entity. The profit of the entity is net profit reflecting the difference between gross receipts from business transactions and deductible business expenses.

Where section 6 of the template is completed this should include the latest figures available from either the rulings file or the taxpayer file and should specify the currency, which should be the currency used in any document made available to the tax administration when it issued the ruling. For example, the transaction amount would be the latest figure for a specific transaction that is covered by the ruling.

## **7. Short summary of the issue covered by the ruling**

In this section a short summary of the issue covered in the ruling should be provided. It should include a description of the transaction or activity covered by the ruling and any other information that could help the receiving tax administration risk-assess the potential base erosion and profit shifting (BEPS) risks posed by the ruling. For example, in the case of a unilateral APA the summary could set out the type of transaction or income covered and the transfer pricing methodology agreed. As the summary is intended to be high-level it should not generally include details of specific provisions in a country’s tax code. The information in the section should ideally be written in French or in English.

## **8. Reason for exchange with the recipient jurisdiction**

The information provided in this field will tell the recipient jurisdiction why it is receiving the information. The letters corresponding to the box(es) ticked in section 5 (type of ruling) should match with letters in section 8. For example, when a ruling is about a preferential regime and a permanent establishment, the letters "a" (agreement concerning preferential regime) and "d" (agreement concerning permanent establishment) of section 5 should be ticked. As a consequence, only the boxes of section 8 corresponding to those letters may be concerned; in our example, lines 1, 2, 3 and 7 of section 8.

## **9. Details of the entities in the recipient jurisdiction**

This section provides further information on any entities to which the ruling relates and that are resident in the recipient jurisdiction. There is the ability to identify more than one entity where a ruling relates to more than one entity in that jurisdiction. The ***name of the entity*** and the ***address*** are mandatory and the ***TIN or other tax reference number*** should be provided where such information is available.

**10. Updates of the information reported**

The entity can modify the information reported on the questionnaire at any moment if the content is no longer up-to-date.