

Annex C

OECD BEPS Action 5 Template for the Exchange on Rulings

All fields are mandatory unless otherwise indicated.

1. Ruling reference number, if any.

--

2. 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		
Address	Street	
	Building(optional)	
	Suite (optional)	
	Floor (optional)	
	District Name (optional)	
	Post Office Box (optional)	
	Post Code	
	City	
	Country	
State/Province/Canto (optional)		
Taxpayer's main business activity (optional)		
Name of multinational enterprise (MNE) group, if different		

3. Date of issuance.

--

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

--

5. Type of ruling issued. Please check the appropriate box.

Relating to preferential regime	<input type="checkbox"/>
Unilateral advance pricing arrangement (APA) or other transfer pricing (TP) ruling	<input type="checkbox"/>
Downward adjustment ruling	<input type="checkbox"/>
Permanent establishment (PE) ruling	<input type="checkbox"/>
Conduit ruling	<input type="checkbox"/>

6. Additional information regarding the ruling and the taxpayer (optional).

Transaction amount, if any	
Entity's annual turnover	
Profit of the entity	

7. Short summary of the issue covered by the ruling ideally provided in one of the official languages of the Organisation for Economic Co-operation and Development (OECD) or other language bilaterally agreed. Where this is not possible this can be provided in the native language of the sending jurisdiction.

--

8. Reason for exchange with the recipient jurisdiction.

Ultimate parent	<input type="checkbox"/>
Immediate parent	<input type="checkbox"/>
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	<input type="checkbox"/>
Related party with whom the taxpayer enters into a transaction covered by the ruling	<input type="checkbox"/>
Related party making payments to a conduit (directly or indirectly)	<input type="checkbox"/>
Ultimate beneficial owner of income from a conduit arrangement	<input type="checkbox"/>
Head office of permanent establishment/PE country	<input type="checkbox"/>

9. Details of the entities in the recipient jurisdiction.

	Name of entity	Address	TIN or other tax reference number, where available
1.			
2.			
3.			
...			

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.

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

This box 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. 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 box 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. These boxes are 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 Box 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 box the tax administration should provide a short summary of the issue covered in the ruling and 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 box should ideally be written in one of the official languages of the Organisation for Economic Co-operation and Development (OECD) or other language bilaterally agreed. Where this is not possible this can be provided in the native language of the sending administration.

8. Reason for exchange with the recipient jurisdiction.

The information provided in this field will tell the recipient jurisdiction why it is receiving the ruling. The recipient jurisdiction must be one of the relevant jurisdictions under the framework. The precise reason for the exchange will be indicated by the box ticked.

9. Details of the entities in the recipient jurisdiction.

This box 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.

ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT

The OECD is a unique forum where governments work together to address the economic, social and environmental challenges of globalisation. The OECD is also at the forefront of efforts to understand and to help governments respond to new developments and concerns, such as corporate governance, the information economy and the challenges of an ageing population. The Organisation provides a setting where governments can compare policy experiences, seek answers to common problems, identify good practice and work to co-ordinate domestic and international policies.

The OECD member countries are: Australia, Austria, Belgium, Canada, Chile, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea, Latvia, Luxembourg, Mexico, the Netherlands, New Zealand, Norway, Poland, Portugal, the Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, the United Kingdom and the United States. The European Union takes part in the work of the OECD.

OECD Publishing disseminates widely the results of the Organisation's statistics gathering and research on economic, social and environmental issues, as well as the conventions, guidelines and standards agreed by its members.