



LEMBAGA HASIL DALAM NEGERI MALAYSIA
UNILATERAL ADVANCE PRICING ARRANGEMENT APPLICATION FORM
(Section 138C of the Income Tax Act 1967)

This form is prescribed under section 152 of the Income Tax Act 1967

PART A: PARTICULARS OF APPLICANT

| | | | |
|----------------------------------|----------------------|-------------------------|----------------------|
| A1 Full Name | <input type="text"/> | | |
| A2 Correspondence Address | <input type="text"/> | | |
| Postcode | <input type="text"/> | Town | <input type="text"/> |
| State | <input type="text"/> | | |
| A3 Income Tax No. | <input type="text"/> | A4 Telephone No. | <input type="text"/> |
| A5 Fax No. | <input type="text"/> | | |
| A6 e-mail | <input type="text"/> | | |

PART B: PARTICULARS OF REPRESENTATIVE

| | | | |
|----------------------------------------------------|----------------------|-------------------|----------------------|
| B1 Full Name | <input type="text"/> | | |
| B2 Correspondence Address | <input type="text"/> | | |
| Postcode | <input type="text"/> | Town | <input type="text"/> |
| State | <input type="text"/> | | |
| B3 Tax Agent's Approval No. (if applicable) | <input type="text"/> | | |
| B4 Telephone No. | <input type="text"/> | B5 Fax No. | <input type="text"/> |
| B6 e-mail | <input type="text"/> | | |
| B7 Full Name of Contact Person | <input type="text"/> | | |

PART C: DISCLOSURE REQUIREMENT

(Please use attachment)

C1 Application for Advance Pricing Arrangement should include the following information:-

- Names, addresses and income tax file references of the applicant and parties involved in the Advance Pricing Arrangement;
- Complete information on the ownership structure, organisation chart and operational aspects of the business;
- General information regarding the nature of the applicant's business, industry environment and global organisation structure;
- Nature and scope of the transaction to be covered;
- Complete details of the proposed transfer pricing methodology and its rationale;
- Information and analyses required to produce arm's length results for related party transactions;
- Complete description of the critical assumptions under which the proposed transfer pricing methodology is applicable; and
- Other relevant information and supporting documents.

C2 Period for which the application for Advance Pricing Arrangement is made:-

Period From To
Day Month Year Day Month Year

C3 State whether you choose to apply the requested Advance Pricing Arrangement to prior year(s) of assessment.
 (Tick '✓' in the relevant box)

No

Yes, state the prior year(s) of assessment concerned. From Year To
Year Year

C4 State whether you have been audited on associated cross-border transactions raised in this request for Advance Pricing Arrangement. (Tick '✓' in the relevant box)

No

Yes, state: (a) Date of commencement of audit

| | | |
|-----|-------|------|
| | | |
| Day | Month | Year |

(b) Date audit concluded (if applicable)

| | | |
|-----|-------|------|
| | | |
| Day | Month | Year |

C5 State whether there was a prior request for Advance Pricing Arrangement (Tick '✓' in the relevant box)

No

Yes, state: (a) Date of previous application

| | | |
|-----|-------|------|
| | | |
| Day | Month | Year |

(b) Period for the previous Advance Pricing Arrangement

Period From

| | | |
|-----|-------|------|
| | | |
| Day | Month | Year |

To

| | | |
|-----|-------|------|
| | | |
| Day | Month | Year |

PART D: APPLICANT'S DECLARATION

I _____ (full name)

Identity Card No. / No. Passport *
(* Delete whichever is not relevant) _____

Designation _____

hereby declare that the information furnished in this application is true, complete and correct.

Date:

| | | |
|-----|-------|------|
| | | |
| Day | Month | Year |

Applicant's Stamp and Signature

PART E: REPRESENTATIVE'S DECLARATION ON BEHALF OF APPLICANT

I _____ (full name)

Identity Card No. / No. Passport *
(* Delete whichever is not relevant) _____

Designation _____

hereby declare that the information furnished in this application is true, complete and correct. The letter of authority from the applicant is enclosed.

Date:

| | | |
|-----|-------|------|
| | | |
| Day | Month | Year |

Representative's Stamp and Signature

CHECKLIST

(Tick '✓' in the relevant box)

All the relevant sections from Parts A to E have been completed.

Information which is true, complete and correct regarding the applicant and arrangement is attached.

All supporting documents relating to the arrangement are enclosed.

The letter of authority from the applicant is enclosed (if applicable).

FOR OFFICE USE

File Reference No.

Date Received

1. HOW TO FILL UP THE FORM**1.1 Part A – Particulars Of Applicant**

This section must be completed by:-

- (a) A person on his own behalf; or
- (b) The applicant may engage the services of a tax representative / lawyer but the information in Part A must refer to the applicant's particulars.

A1: Full name of applicant

A2: Correspondence address of applicant

A3: Income tax reference number of applicant

A4: Office telephone or mobile phone number of applicant

A5: Fax number of applicant

A6: e-mail address of applicant

1.2 Part B – Particulars Of Representative

This section must be completed by the representative appointed to represent the applicant or a foreign entity / person. A letter of authority has to be enclosed. The appointed representative has to be an approved tax agent under subsection 153(3) of ITA 1967, or a certified lawyer, who practise their profession in Malaysia.

B1: Full name of representative or name of firm

B2: Correspondence address of representative

B3: Tax agent's approval number (if applicable)

B4: Office telephone or mobile phone number of representative

B5: Fax number of representative

B6: e-mail address of representative

B7: Full name of the contact person

1.3 Part C – Disclosure Requirement

C1 : The application for Advance Pricing Arrangement (APA) must include among others, the following information:-

- (a) Names, addresses and tax file references of the applicant and parties involved in the proposed arrangement;
- (b) Complete information on the ownership structure, organisation chart and operational aspects of the business; including functional analyses of entities involved in the covered transactions.
- (c) General information regarding the nature of the applicant's business, industry environment and global organisation structure; including industry and market analyses, and details of competitors.
- (d) Nature and scope of the transactions to be covered under the APA.
- (e) Complete details of the most appropriate transfer pricing methodology proposed and its rationale under specific facts and circumstances;
- (f) Documentation supporting the appropriateness of the proposed arrangement including information and analyses required to produce arm's length results for related party transactions;
- (g) Complete details of all facts relating to the proposed arrangement including the description of critical assumptions under the proposed transfer pricing methodology;
- (h) Any other relevant information and supporting documents as may be required from time to time.

C2 : Period for which the requested arrangement is applicable.

C3 : State whether you choose to apply the requested APA to prior year(s) of assessment for revision. Any request for prior year revision made after the submission of this application for APA shall not be considered.

C4 : State whether you have been audited on associated cross-border transactions raised in this request for APA. If yes, state:-

(a) Date of commencement of audit or the proposed audit as per Letter of Notification;

(b) Date of conclusion of audit (if applicable)

C5 : State whether there was a prior request for the same or similar APA. If yes, state:-

(a) Date of previous application;

(b) Covered period for the previous APA.

1.4. Part D – Applicant’s Declaration

This section has to be affirmed by the applicant who completed Part A.

Example: For companies - ‘Persons’ as defined by subsection 75(1) of ITA 1967

1.5. Part E – Representative’s Declaration On Behalf of Applicant

This section has to be affirmed by the representative who completed Part B. State the occupation or profession of the representative.

2. APPLICATION PROCEDURE

An application for Unilateral APA must be made in the prescribed form i.e. Form APA 1 [Pin. 1/2011]. This form can be downloaded from the IRBM website, <http://www.hasil.gov.my> or obtained from the BAHAGIAN PERJANJIAN HARGA AWAL, JABATAN CUKAI MULTINASIONAL.

3. SUBMISSION OF APPLICATION

Please address the application and request for Unilateral APA to:

**Jabatan Cukai Multinasional
Ibu Pejabat Lembaga Hasil Dalam Negeri Malaysia
Menara Hasil, Aras 16
Persiaran Rimba Permai
Cyber 8
63000 Cyberjaya
Selangor**