

Denomination :

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Company number :

Federal Public Service
FINANCE
 General administration for TAX
Income tax

FISCAL YEAR
 (Reporting Fiscal year from..... until))

Local File Transfer Pricing

GENERAL COMPANY INFORMATION

Management structure of the Belgian entity (A1)

	Taxable period
Description of the management structure of the Belgian entity	

Belgian organizational structure – shareholders or parent company (A2)

Company number or identification number	Name company	Country code
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Belgian organisational structure – participations (A3)

Company number or identification number	Name company	Country code
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Belgian reporting structure (A4)

Function	National or international reporting	Function of the person to whom is reported	Entity in which this person is employed	Country in which this entity is established
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Activities of the Belgian entity (A5)

Identification business unit	Detailed description of the activities	Business strategy
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Key competitors (A6)

Name	Country code
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Key information (A7)

	Taxable period
Ultimate parent entity	
Name of the ultimate parent entity
Country code of the ultimate parent entity
Tax identification number of the ultimate parent entity
Reporting structure	
Number of business units within the company
Number of these business units for which the threshold of related intercompany transactions is exceeded
Foreign head office and foreign permanent establishments	
Your company has foreign permanent establishments	<input type="checkbox"/>
Countries codes where the foreign permanent establishments are located
Your entity is a Belgian permanent establishment of a foreign head office	<input type="checkbox"/>

Country code of the foreign head office
Tax identification number of the foreign head office
Business Restructurings	
Your company has been the object of an acquisition, merger or demerger during the current fiscal year	<input type="checkbox"/>
Your company has acquired another company or business activity during the current fiscal year	<input type="checkbox"/>
Your company has undergone changes in shareholder structure during the current fiscal year	<input type="checkbox"/>
Your company has been involved in a transaction concerning an intangible asset during the current fiscal year	<input type="checkbox"/>

Overview of the related and unrelated transactions, completion of this section is only necessary when the company is not required to deposit annual accounts in full format with the Central Balance Sheet Office of the Belgian National Bank (A8)

	Taxable period-0	Taxable period-1	Taxable period-2
Turnover
Commercial goods, raw materials and auxiliary materials
Gross profit
Other operational expenses
Operating profit (-loss) (+)/(-)

Detailed information on each business unit exceeding the threshold of cross border transactions with group entities in the last closed accounting year

Nature of the activities of each business unit (B1)

Identification business unit	Description	NACEBEL code main activity	NACEBEL code secondary activity	Profile	Detailed profile
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Information on related and unrelated transactions for each business unit (B2)

Taxable period-0

Identification business unit	Accounting standard	Turnover	Commercial goods, raw materials and auxiliary materials	Gross profit	Other operational expenses	Operational profit (-loss) (+)/(-)
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Taxable period-1

Identification business unit	Accounting standard	Turnover	Commercial goods, raw materials and auxiliary materials	Gross profit	Other operational expenses	Operational profit (-loss) (+)/(-)
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Taxable period-2

Identification business unit	Accounting standard	Turnover	Commercial goods, raw materials and auxiliary materials	Gross profit	Other operational expenses	Operational profit (-loss) (+)/(-)
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Cross border related-party transactions of goods for each business unit during the current fiscal year (B3)

Identification business unit	Country code non-resident	Applied method for determination of transfer price	<u>Finished goods, commercial goods, raw materials and auxiliary materials</u>		<u>Intangible fixed assets</u>		<u>Tangible fixed assets</u>	
			Sales to non-resident	Purchases from non-resident	Sales to non-resident	Purchases from non-resident	Sales to non-resident	Purchases from non-resident
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CONTINUATION – Cross border related-party transactions of goods for each business unit during the current fiscal year (B3)

Identification business unit	Country code non-resident	Applied method for determination of transfer price	<u>Financial fixed assets</u>	
			Sales to non-resident	Purchases from non-resident
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Cross border related-party service transactions for each business unit during the current fiscal year (B4)

Identification business unit	Country code non-resident	Applied method for determination of transfer price	<u>Rent, royalties and licence remunerations</u>		<u>Remuneration for services concerning management, marketing, training, engineering, technical services, (re-) insurance premiums and alike</u>		<u>Research and Development</u>	
			Received from non-resident	Payments to non-resident	Received from non-resident	Payments to non-resident	Received from non-resident	Payments to non-resident
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CONTINUATION – Cross border related-party service transactions for each business unit during the current fiscal year (B4)

Identification business unit	Country code non-resident	Applied method for determination of transfer price	<u>Commissions</u>	
			Received from non-resident	Payments to non-resident
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Cross border related-party financial transactions for each business unit during the current fiscal year (B5)

Identification business unit	Country code non-resident	Applied method for determination of transfer	<u>Interest on loans</u>		<u>Interest on cash pooling</u>		<u>Interest on trade receivables and payables</u>	
			Received from non-resident	Payments to non-resident	Received from non-resident	Payments to non-resident	Received from non-resident	Payments to non-resident
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CONTINUATION – Cross border related-party financial transactions for each business unit during the current fiscal year (B5)

Identification business unit	Country code non-resident	Applied method for determination of transfer price	<u>Guarantee fees</u>		<u>Captive insurance and reinsurance premiums</u>		<u>Derivatives</u>	
			Received from non-resident	Payments to non-resident	Received from non-resident	Payments to non-resident	Received from non-resident	Payments to non-resident
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Other related-party cross border transactions for each business unit during the current fiscal year (B6)

Identification business unit	Country code non-resident	Applied method for determination of transfer price	<u>Other</u>	
			Received from non-resident	Payments to non-resident
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.....
.....

Related-party loans for each business unit (B7)

Identification business unit	<u>Provided loans</u>				<u>Received loans</u>			
	Balance at the beginning	Increase	Decrease	Balance at the end	Balance at the beginning	Increase	Decrease	Balance at the end
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Related-party cash pooling for business unit (B8)

Identification business unit	Nature of the cash pool	Amounts in the cash pool	
	Zero-balancing or Notional	Balance at the beginning	Balance at the end
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Related-party trade receivables and payables for each business unit (B9)

Identification business unit	Receivables				Payables			
	Balance at the beginning	Increase	Decrease	Balance at the end	Balance at the beginning	Increase	Decrease	Balance at the end
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Transfer pricing methods and studies for each business unit and each type of transaction (B10)

Identification business unit	Type of transaction	Methodology or memorandum of understanding	Framework agreement or model agreement	Transfer pricing study
.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Profit allocation in case there is a permanent establishment (B11)

Exempt with or without treaty	Country code	Remaining result according to its origin (+)/(-) (1431 PN)
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Cost contribution agreements, advanced pricing agreements, advanced decisions and captive insurances (B12)

Identification business unit	Business number	Company name	Description	PDF attached
.....	<input type="checkbox"/>
.....	<input type="checkbox"/>
.....	<input type="checkbox"/>

Other documents (optional) (C1)

Description	PDF attached
.....	<input type="checkbox"/>
.....	<input type="checkbox"/>
.....	<input type="checkbox"/>

AUTHENTICATED,..... (date)
.....
(signature)