

FORM FOR REPORTING OF RELATED PARTY TRANSACTIONS



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Notes:

1. Complete this Form if the value of the company's related party transactions (RPT) disclosed in the audited accounts for the financial year exceeds S\$15 million. (See Note 1)
2. You will need your company's audited accounts and details of RPT to complete the Form.
3. Submit this Form together with Form C.

Part 1 - Particulars of Company

1a.	Name of company	<input style="width: 95%;" type="text"/>
1b.	Tax reference number	<input style="width: 95%;" type="text"/>
1c.	Year of Assessment	<input style="width: 95%;" type="text"/>

Part 2 - Ultimate Holding Company

2a.	Name of ultimate holding company	Country Code (See Note 2)
	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
	<State "NA" if the company is the ultimate holding company>	

Part 3 - Details of Related Party Transactions

	Income/Receipt S\$	Expense/Payment S\$
3a. Sale of goods to or purchase of goods from all related parties	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
3b. Services rendered to or received from all related parties	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
3c. Royalties, licence fees and other receipts/payments for intellectual property rights from/to all related parties (See Note 3)	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
3d. Interest from or to all related parties	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
3e. Other transactions with all related parties not falling under Boxes 3a to 3d	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
3f. Total of Boxes 3a to 3e	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Part 4 - Information on Sale of Goods and Provision of Services

Sale of goods and provision of services to the top 5 (based on total value) related parties outside Singapore:

Name of related party	Country Code (See Note 2)	Relationship Type Code (See Note 4)	Amount S\$
4a. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
4b. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
4c. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
4d. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
4e. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Part 5 - Information on Purchase of Goods and Services

Purchase of goods and services from the top 5 (based on total value) related parties outside Singapore:

Name of related party	Country Code (See Note 2)	Relationship Type Code (See Note 4)	Amount S\$
5a. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
5b. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
5c. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
5d. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
5e. <input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Part 6 - Information on Loans and Non-Trade Amounts

	Opening balance S\$	Closing balance S\$
6a. Loans and non-trade amounts due from all related parties	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
6b. Loans and non-trade amounts due to all related parties	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Part 7 - Declaration

I declare that the information given is true and complete

Full name and signature of authorised person (See Note 5) _____ Designation _____ Date _____

EXPLANATORY NOTES FOR COMPLETING FORM FOR REPORTING OF RPT

Note 1 - Value of RPT

The value of the company's related party transactions as disclosed in the audited accounts is the aggregate of:
 (a) all amounts received/ receivable from related parties and all amounts paid/ payable to related parties as reported in the Income Statement, but excluding compensation paid to key management personnel and dividends.
 (b) year-end balances of loans and non-trade amounts due from/to all related parties.

Note 2 - List of Country Codes (as per Explanatory Notes to Form C)

Country	Country Code	Country	Country Code	Country	Country Code	Country	Country Code
Albania	201	France	103	Latvia	214	Portugal	111
Argentina	601	Georgia	216	Liberia	424	Qatar	380
Australia	701	Germany, Federal Republic	104	Libya	403	Romania	207
Austria	131			Liechtenstein	138	Russian Federation	223
Bahrain	371	Greece	105	Lithuania	215	Saudi Arabia	381
Bangladesh	352	Hong Kong	332	Luxembourg	108	Slovak Republic	235
Barbados	643	Hungary	205	Macau	335	Slovenia	233
Belarus	211	Isle of Man	672	Malaysia	304	South Africa	478
Belgium	101	India	354	Maldives	355	Spain	112
Bulgaria	202	Indonesia	303	Malta	155	Sri Lanka	358
Brazil	602	Iran	373	Mauritius	426	Sweden	136
Brunei	302	Iraq	374	Mexico	606	Switzerland	137
Cambodia	312	Ireland	106	Mongolia	338	Syria	382
Canada	501	Israel	375	Morocco	404	Taiwan	334
China, People's Republic of	336	Italy	107	Myanmar	311	Thailand	306
		Japan	331	Nepal	356	Tunisia	406
Chile	603	Jersey	96	Netherlands	109	Turkey	152
Cyprus	372	Jordan	376	New Zealand	705	Ukraine	212
Czech Republic	234	Kazakhstan	221	Norway	134	United Arab Emirates	383
Denmark	102	Kenya	423	Oman	379	United Kingdom	110
Ecuador	605	Korea, Democratic People's Republic of	337	Pakistan	357	United States	503
Egypt	402			Panama	624	Uzbekistan	226
Estonia	213	Korea, Republic of	333	Papua New Guinea	706	Venezuela	610
Fiji	702	Kuwait	377	Peru	608	Vietnam	314
Finland	132	Laos	313	Philippines	305	Zimbabwe	483
				Poland	206	Other countries not elsewhere classified	999

Note 3 - Intellectual Property Rights

"Intellectual property rights" means the right to do or authorise the doing of anything which would, but for that right, be an infringement of any patent, copyright, trade mark, registered design, geographical indication, layout-design of integrated circuit, trade secret or information that has commercial value, or the grant of protection of a plant variety.

Note 4 - Nature of Relationship Type Code

Nature of relationship	Code
Ultimate holding company ¹	1
Intermediate holding company	2
Immediate holding company ¹	3
Subsidiary	4
Associated company	5
Other related party ²	6

¹ If a company is both the immediate holding company and the ultimate holding company, the code to be used should be "1".

² "Other related party" refers to any other person whose transaction with the reporting company is required to be disclosed as a related party transaction in the audited accounts; for example, a joint venture or another company belonging to the same group as the reporting company.

Note 5 - Authorised Person

The authorised person(s) who can endorse the RPT Form are the company director, principal officer or a person authorised by the company.