



## BEPS Action 5 - Application for a Guernsey Tax Ruling

This form is for use of all taxpayers applying for a proposed new tax ruling or a proposed amendment/renewal to an existing tax ruling.

All completed applications should be emailed to [EOI@gov.gg](mailto:EOI@gov.gg) with a subject header of “BEPS Action 5 Tax Ruling Application”.

In accordance with the Tax Ruling Exchange framework under the OECD’s Base Erosion and Profit Shifting (BEPS) Action 5, information contained within approved applications is subject to spontaneous exchange with any jurisdiction that is committed to implementing the BEPS framework, and has an appropriate international exchange agreement that allows for spontaneous exchange of information.

| 1. RULING REFERENCE  |                          |
|--|--------------------------|
| Is this an application for a new tax ruling?                       | <input type="checkbox"/> |
| Is this an application for a renewal of an existing tax ruling?    | <input type="checkbox"/> |
| Is this an application for an amendment to an existing tax ruling? | <input type="checkbox"/> |
| Ruling Reference number <i>(if applicable)</i>                     |                          |

| 2. IDENTIFICATION OF TAXPAYER APPLYING FOR TAX RULING              |                                   |  |
|--|-----------------------------------|--|
| Taxpayer Identification Number (TIN) <sup>1</sup>                  |                                   |  |
| Guernsey Tax Reference Number                                      |                                   |  |
| Legal Name of Taxpayer   |                                   |  |
| Name of Multinational Enterprise (MNE) group <i>(if different)</i> |                                   |  |
| Address  | Post Office Box <i>(optional)</i> |  |
|  | Suite <i>(optional)</i>           |  |
|  | Floor <i>(optional)</i>           |  |
|  | Building Name/Number              |  |
|  | Street                            |  |
|  | Parish                            |  |
|  | Country                           |  |
| Post Code  |                                   |  |

<sup>1</sup> This will be the Guernsey Company Registration Number, as issued by the Guernsey Registry.

**2. IDENTIFICATION OF TAXPAYER (continued)**

| Taxpayer's Main Business Activities <i>(optional)</i> |                          |
|---|--------------------------|
| Research and Development                              | <input type="checkbox"/> |
| Holding or Managing Intellectual Property             | <input type="checkbox"/> |
| Purchasing or Procurement                             | <input type="checkbox"/> |
| Sales, Marketing or Distribution                      | <input type="checkbox"/> |
| Administration, Management or Support Services        | <input type="checkbox"/> |
| Provision of Services to unrelated Parties            | <input type="checkbox"/> |
| Internal Group Finance                                | <input type="checkbox"/> |
| Regulated Financial Services                          | <input type="checkbox"/> |
| Insurance   | <input type="checkbox"/> |
| Holding shares or other equity instruments            | <input type="checkbox"/> |
| Dormant   | <input type="checkbox"/> |
| e-Commerce  | <input type="checkbox"/> |
| Other <i>(please specify)</i>                         |                          |

**3. ACCOUNTING PERIOD/TAX YEARS FOR WHICH APPLICATION MADE**

|            |  |
|------------|--|
| Start Date |  |
| End Date   |  |

**4. TYPE OF RULING REQUESTED**

|  |                          |
|--|--------------------------|
| Relating to a 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"/> |
| Other <i>(please specify)</i>  |                          |

**5. SUPPLEMENTARY INFORMATION (IF APA RULING)**

Description of the set criteria used for the determination of the transfer pricing or transfer price itself in the case of an advance pricing arrangement

|  |
|--|
|  |
|--|

Identification of the method used for determination of transfer pricing or transfer price itself in the case of an advance pricing arrangement

|  |                          |
|--|--------------------------|
| Comparable uncontrolled Price Method (CUP) | <input type="checkbox"/> |
| Resale Price Method                        | <input type="checkbox"/> |
| Cost Plus Method                           | <input type="checkbox"/> |
| Transactional Net Margin Method (TNMM)     | <input type="checkbox"/> |
| Transactional Profit Split Method (PSM)    | <input type="checkbox"/> |
| Other ( <i>please specify</i> )            |                          |

**6. ADDITIONAL INFORMATION REGARDING THE TAX RULING AND TAXPAYER (*optional*)**

|                            |  |
|----------------------------|--|
| Transaction amount, if any |  |
| Entity's annual turnover   |  |
| Profit or Loss of entity   |  |

**7. SUMMARY OF THE ISSUE COVERED BY THE POTENTIAL TAX RULING**

|  |
|--|
|  |
|--|

## 8. AFFECTED ENTITIES

|   |  |  |
|---|--|--|
| <b>Affected Entity</b>                      |  |  |
| <b>Taxpayer Identification number (TIN)</b> |  |  |
| <b>Legal name of taxpayer</b>               |  |  |
| <b>Address</b>                              | <b>Post Office Box</b> <i>(optional)</i> |  |
|   | <b>Suite</b> <i>(optional)</i>           |  |
|   | <b>Floor</b> <i>(optional)</i>           |  |
|   | <b>Building Name/Number</b>              |  |
|   | <b>Street</b>                            |  |
|   | <b>District Name</b> <i>(optional)</i>   |  |
|   | <b>City</b>                              |  |
|   | <b>Country</b>                           |  |
|   | <b>Post Code</b>                         |  |

## 9. PARENT ENTITIES

|   |  |  |
|---|--|--|
| <b>Ultimate (Non-Resident) Beneficial Owner</b> |  |  |
| <b>Taxpayer Identification number (TIN)</b>     |  |  |
| <b>Legal name of taxpayer</b>                   |  |  |
| <b>Address</b>                                  | <b>Post Office Box</b> <i>(optional)</i> |  |
|   | <b>Suite</b> <i>(optional)</i>           |  |
|   | <b>Floor</b> <i>(optional)</i>           |  |
|   | <b>Building Name/Number</b>              |  |
|   | <b>Street</b>                            |  |
|   | <b>District Name</b> <i>(optional)</i>   |  |
|   | <b>City</b>                              |  |
|   | <b>Country</b>                           |  |
|   | <b>Post Code</b>                         |  |

## 10. PARENT ENTITIES

|   |  |  |
|---|--|--|
| <b>Ultimate (Non-Resident) Parent Company</b> |  |  |
| <b>Taxpayer Identification number (TIN)</b>   |  |  |
| <b>Legal name of taxpayer</b>                 |  |  |
| <b>Address</b>                                | <b>Post Office Box</b> <i>(optional)</i> |  |
|   | <b>Suite</b> <i>(optional)</i>           |  |
|   | <b>Floor</b> <i>(optional)</i>           |  |
|   | <b>Building Name/Number</b>              |  |
|   | <b>Street</b>                            |  |
|   | <b>District Name</b> <i>(optional)</i>   |  |
|   | <b>City</b>                              |  |
|   | <b>Country</b>                           |  |
|   | <b>Post Code</b>                         |  |

## 11. PARENT ENTITIES

### Immediate (Non-Resident) Parent Company

|   |  |  |
|---|--|--|
| <b>Taxpayer Identification number (TIN)</b> |  |  |
| <b>Legal name of taxpayer</b>               |  |  |
| <b>Address</b>                              | <b>Post Office Box</b> <i>(optional)</i> |  |
|   | <b>Suite</b> <i>(optional)</i>           |  |
|   | <b>Floor</b> <i>(optional)</i>           |  |
|   | <b>Building Name/Number</b>              |  |
|   | <b>Street</b>                            |  |
|   | <b>District Name</b> <i>(optional)</i>   |  |
|   | <b>City</b>                              |  |
|   | <b>Country</b>                           |  |
| <b>Post Code</b>                            |  |  |

## 12. AGENT DETAILS

*If this application is made on behalf of the applicant, the agent must have written authority to act on the applicant's behalf.*

Is this application being made by an agent?    YES        NO   

**Agent's Business Name**  
*(if applicable)*

## 13. CONTACT PERSON FOR ENQUIRIES

|  |  |  |
|--|--|--|
| <b>Full Name</b>   |  |  |
| <b>Position in Applicant's business</b> <i>(if applicable)</i> |  |  |
| <b>Daytime telephone number</b>                                |  |  |
| <b>Email Address</b>   |  |  |
| <b>Address</b>   | <b>Post Office Box</b> <i>(optional)</i> |  |
|  | <b>Suite</b> <i>(optional)</i>           |  |
|  | <b>Floor</b> <i>(optional)</i>           |  |
|  | <b>Building Name/Number</b>              |  |
|  | <b>Street</b>                            |  |
|  | <b>Parish</b>                            |  |
|  | <b>Country</b>                           |  |
|  | <b>Post Code</b>                         |  |

**14. DECLARATION**

*The person signing this declaration should be fully aware of the circumstances/grounds of the tax ruling application and either hold an appropriate position in the applicant’s business with sufficient authority to make the declaration or have authority to deal on the applicant’s behalf.*

**I hereby declare that the information I have given in this application is correct and complete to the best of my knowledge and belief.**

**Signature**..... **Date** .....

**The capacity in which you are making the application for the applicant** .....

**FAIR PROCESSING NOTICE:**

The information you have provided on this form is required under the Income Tax (Guernsey) Law, 1975 for the purposes of the assessment and collection of income tax. This information will be processed in line with the Data Protection (Bailiwick of Guernsey) Law, 2017. For full details of our Fair Processing Notice and how we look after your data please visit: <https://www.gov.gg/revenueservice>. If you don’t have access to the internet please contact us and a paper copy will be provided.

**FOR OFFICE USE ONLY:**

Has Application been approved? YES  NO

Tax Ruling Reference

Date of Issuance

Comments

**Signature**..... **Date** .....

**Form 702 (10/18)**