

**FORM NO. 51**  
**Application for an Advance Pricing Agreement (APA)**

<b>Part A: Particulars of the Applicant</b>									
<b>1.</b>	Name:						<i>(refer Note 1)</i>		
<b>2.</b>	Address:						<i>(refer Note 2)</i>		
<b>3.</b>	Communication Address in India:						<i>(refer Note 3)</i>		
<b>4.</b>	Permanent Account Number (PAN):								
<b>5.</b>	E-mail Id:								
<b>6.</b>	Contact Number:						Country Code	Number	
<b>7.</b>	Details of Authorised Representative:						<i>(refer Note 4)</i>		
<b>Part B: Other Details</b>									
<b>8.</b>	Acknowledgement number of pre-filing application (in case of anonymous pre-filing consultations only):								
<b>9.</b>	Type of APA ( <i>Select one or more</i> ):						Unilateral/Bilateral /Multilateral		
<b>10.</b>	If Bilateral or Multilateral APA, have the Associated Enterprises (AE) applied for APA in their resident country/region:								
	a.	If yes, enclose evidence of application							
	b.	If no, proposed date of application							
	c.	Period of APA applied for in other country							
<b>11.</b>	Period of proposed APA and date from which APA is requested:						Period	Date	
<b>12.</b>	Details of International transactions proposed to be covered:								
	Sl. No.	Trans action ID <i>(refer Note 5)</i>	Type	Estimated amount	Particular of AE			Propose d	Wheth er
					Name of the AE	Location of AE (Country /Region)	AE's Taxpayer Identification Number (TIN) or its equivalent	Transfer pricing methodo logy <i>(refer Note 6)</i>	Rollba ck is opted for
	1.							(Select One)	Yes/N o
	2.								
<b>13.</b>	Details for prior four tax years for each transaction if rollback opted ( <i>refer Note 9.A-27</i> ):								
	Tax year	Transact ion ID	Date of furnishing of return of income	Date of furnishing of audit report in Form No. 48	Details of pending appeals			Whether Appellate Tribunal has disposed of an appeal on Arm length price of the international transaction	
								Yes/No	
<b>14.</b>	Particulars of the fee paid by the applicant:								
	a.	Application Fee:							
		A.	Amount (in ₹)						
		B.	Transaction Ref. No.						
	b.	Rollback Fee:							
		A.	Amount (in ₹)						
		B.	Transaction Ref. No.						
<b>15.</b>	Other details to be provided as separate Annexure:						<i>(refer Note 9)</i>		

**Verification**

I, \_\_\_\_\_, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact.

I am submitting this application in my capacity as \_\_\_\_\_ (designation), holding PAN \_\_\_\_\_ and I am competent to verify and submit this application.

Place:

Signature:

Date:

Name:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. The details of the Authorised Representatives shall include the full name, address, e-mail and contact number of the Authorised Representatives.
5. Transaction ID shall be specified for each type of international transaction and subsequently it shall be auto populated.
6. Transfer pricing methods shall be selected from the methods as specified in section 165.
7. The fee shall be computed in accordance with the rule 106(5).
8. Where the region is a specified territory, the same is to be mentioned.
9. With respect to Part B (Sl. No. 15), following shall be provided as annexures: —

With respect to Part B (Sl. No. 15), following shall be provided as annexures.

Anne xure	Particulars		
General			
A-1	History and background of the applicant and the associated enterprise.		
A-2	General description of business and products/services.		
A-3	Multinational structure, organizational arrangement, operational set-up, including major transaction flows.		
A-4	Details of all other transaction flows of the multinational enterprise (volumes, directions and amounts) that may have an impact on the pricing of the covered transactions.		
A-5	Proposed terms and conditions, and critical assumptions, for the APA.		
A-6	Details of all the business location(s)		
	Adress of the location(s)	Functions performed at such location	Employee headcount
A-7	Details of parent company		
a.	Details of all Immediate Parent Company:		Yes/No
	A.	Name	
	B.	Address	
	C.	Country/region of residence	
	D.	TIN or its equivalent	
b.	Details of Ultimate Parent Company:		Yes/No
	A.	Name	
	B.	Address	
	C.	Country/region of residence	
	D.	TIN or its equivalent	
Functional Analysis			

A-8	Detailed functional analysis of the applicant and all relevant entities with respect to the covered transactions.				
A-9	Business strategies for the period covered by proposed APA: - (i) current financial estimate and future financial projections, (ii) business plans, (iii) general business and industry trends, (iv)future direction/business strategy including R&D, production and marketing (v) Relevant marketing and financial studies (enclose copies).				
A-10	Financial statements on a consolidated and unconsolidated basis for the prior 5 years, (Also provide interim statements for the most recent period prior to the date of the submission).				
Industry and Market Analysis					
A-11	Comprehensive description of industry as well as generally accepted industrial and commercial practices.				
A-12	Identification and general profile of competitors, including respective market shares.				
A-13	Industry and general business statistics, financial ratios, and analyses/studies.				
A-14	Critical success factors for detailed industry analysis.				
A-15	Detailed analysis of the markets for all countries involved.				
Transfer Pricing Background					
A-16	Discussion of relevant legal considerations and requirements as per Indian law, foreign Law and DTAA between India and the foreign country including competent authority history.				
A-17	Discussion of relevant rulings, UAPAs/BAPAs/MAPAs, and other similar arrangements entered into with foreign tax administrations, for transfer pricing or other valuation bases, or other taxation matters entered into by the applicant (or its associated enterprises)				
A-18	History of transfer pricing audits and present status of appeals.				
	Tax Year	Disputed International Transaction	Amount of Adjustment	Decision of each appellate authority	Current status
A-19	History of foreign transfer pricing audits and present status of appeals.				
	Tax Year	Disputed International Transaction	Amount of Adjustment	Decision of each appellate authority	Current status
A-20	Copies of all relevant agreements (pricing, cost-sharing, licensing, agency, distributorship, etc.) relevant to this application is to be provided.				
A-21	Operating data (gross and net) segmented by product line, division, unit, and geographic region for the prior 5 years,				
Transfer Pricing Methodology (TPM) Analysis					
A-22	Provide all information, including detailed analyses and explanations needed to establish the appropriateness of a proposed TPM, in accordance with transfer pricing regulations as contained in the Indian Income-tax law.				
A-23	Discussion and analysis of each transfer pricing method, applied or rejected, for each covered transaction. In particular provide details on accepted or rejected internal comparable. (Indicate assumptions, strategies and policies that may have influenced the acceptance or rejection of each TPM).				
A-24	Summary of selected TPMs and secondary TPMs, if used as a sanity check.				
A-25	Application of the proposed TPMs to the covered transactions for the 5 prior years' operations and the time period applicant wants to cover in APA, and discuss results.				

A-26	Discussion and quantification of the variance from the proposed TPM, if any, from the TPM applied previously for the 5 prior years.
A-27	In case where rollback is not opted for any Transaction ID for any tax year, the reasons for the same is to be provided.

10. Some of the information in the form would be pre-filled to the extent possible.

11. The amount mentioned in this form is to be filled in rupees unless stated otherwise.