

# GHANA REVENUE AUTHORITY



## ANNUAL RETURN ON TRANSFER PRICING TRANSACTIONS

**YEAR OF ASSESSMENT.....**



**GHANA REVENUE AUTHORITY**  
**ANNUAL RETURN ON TRANSFER PRICING TRANSACTIONS**  
*This return forms part of Form 22A & 22B*

**PART I – CORPORATE INFORMATION**

- a. Name of company .....
- b. Taxpayer Identification Number (TIN).....
- c. Postal Address .....
- d. Location Address (*If filing returns for the 1<sup>st</sup> time*).....
- e. E-mail Address .....
- f. Company's Telephone number.....
- g. Contact person: .....Cell Phone No.....
- h. Has there been any change in the ownership structure of your company?  
(if submitting for the first time or where there have been changes)

Provide details (attach schedule where necessary)

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**PART II: RELATED PARTY INFORMATION**

- a.** Provide the organogram of the group (if submitting for the first time or where there have been changes)

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**b.** Particulars of related parties with which the taxpayer has conducted any form of transaction or dealing during the year

Name of related party	Nature of relationship	Country of incorporation	Location/Residence	Description of Transaction

**c. Related Party Transactions**

State the amount of payment in third column and the amount of receipt in the fourth column in respect of related party transactions as indicated below.

*(Persons permitted to file returns in foreign currency should complete this form in that currency).*

S/N	ITEM	Expenditure(GH¢)	Income (GH¢)	Related Party
i	Stock -in-trade and raw materials			
ii	All other goods and Services			
iii	Royalties related to Intellectual Properties			
iv	Other Royalties			
v	Rent / Lease Payment			
vi	Other Intangibles			
vii	Management and Administration			
viii	Marketing			
ix	Human Resource Development and Training			
x	Technical Services			
xi	Research and Development			
xii	Interests			
xiii	Discounts			
xiv	Commission			
xv	Insurance			
xvi	Guarantee fees			

xvii	Other Financial Services			
xviii	Reimbursement of expenses			
xix	Cost Sharing /Cost Contribution arrangement			
xx	Employment cost			
xxi	All other payments, expenses and or sales , revenue not included elsewhere			
xxii	Total			

#### d. Loans

##### i) Loans and Guaranteed Loans with interest from direct/indirect parties

Name of Related Party	Opening balance	Additions	Repayments	Closing balance	Interest Rate

##### ii) Loans from related parties and guaranteed loans with no interest

Name of Related Party	Opening balance	Additions	Repayments	Closing balance	Interest Rate

e . List the entities in which you had either a direct or indirect interest within the year. State the nature of interest.

Name of Entity	Residence of Entity	Nature of Transaction

**f. Non- monetary transactions with related party**

i) Have you received from or provided to a related party any non-monetary consideration for the performance of services, transfer of property (tangible or intangible), processes, rights or obligations during the year of assessment?

Yes [ ]

No [ ]

If yes, provide details (attach schedule, if necessary)

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 .....  
 .....

ii) Have you provided to a related party any services, transfer of property (tangible or intangible), processes, rights or obligations for which the consideration was nil during the year of assessment?

Yes [ ]

No [ ]

If yes, provide details (attach schedule if necessary)

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**g. Acquisition/Disposal of Assets**

i) Did you have any related party dealings of capital nature in which you acquired interest in asset(s)?

Yes [ ]

No [ ]

If yes, state the transfer pricing method(s) used.

.....  
 .....  
 .....

ii. Did you have any related party dealings of capital nature in which you disposed of asset(s)?

Yes [ ]

No [ ]

If yes, state the transfer pricing method(s) used.

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**h. Participation by resident person**

Did a related resident person participate directly or indirectly in your capital, finance, management or control during the year of assessment?

Yes [ ]

No [ ]

If yes, provide details. (Attach schedules, if necessary).

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**i. Participation by non-resident person**

Did a related non-resident person participate directly or indirectly in your capital, finance, management or control during the year of assessment?

Yes [ ]

No [ ]

If yes, provide details. (Attach schedules, if necessary).

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**PART III. TRANSFER PRICING METHODS**

The Transfer Pricing Regulations L. I. 2188 sets out five methods (listed below) for calculating an arm's length consideration for setting transfer prices. Please place against each of the methods the value of transactions where prices have been confirmed by that method (i.e. "tested transactions"). Where more than one method was used, allocate the value to the predominant method. The "Total Transactions" value below must equal the value for "Total Value of Transactions with related parties" in 2c

<b>S/ R</b>	<b>Tested Transactions</b>	<b>Supplies by Related Parties (GH¢)</b>	<b>Supplied to Related Parties (GH¢)</b>
<b>i</b>	<b>Comparable Uncontrolled Price Method (CUP)</b>		
<b>ii</b>	<b>Resale Price Method</b>		
<b>iii</b>	<b>Cost Price Method</b>		
<b>iv</b>	<b>Transactional Profit Split Method</b>		
<b>v</b>	<b>Transaction Net Margin Method (TNMM)</b>		
<b>vi</b>	<b>* Any method other than the above</b>		
<b>vi</b>	<b>Total Transactions</b>		

*\*Any other method used requires prior approval of the Commissioner-General*

**PART IV. AUTHORIZED OFFICER**

Name ..... Designation: .....

E-mail ..... Cell-Phone No.....

Date ..... Signature.....