

## COMPLETION NOTES ON TRANSFER PRICING (TAX) RETURN

If you need further clarification or assistance in completing this form please contact the Transfer Pricing Unit located at the Large Taxpayers' office of the Domestic Tax Revenue Division Office  
***The return should be completely filled. All boxes should be completed. Where a response is not applicable enter N/A for text or zero (0) for value or number boxes.***

YEAR OF ASSESSMENT:	The financial year to which the return relates (Company's Accounting Year)
<b>PART I CORPORATE INFORMATION</b>	
a. Company Name	The legally registered name of the company at the Registrar General Department.
b. TIN:	Tax Identification Number. (Eleven digits)
c. Postal Address	The postal contact address of the company.
d. E-mail Address	The official electronic mail address of the company
e. Company's Telephone No	Telephone Numbers of the Company
f. Contact person// Cell phone No.	Name and Cell phone number of the authorized representative of the company.
<b>PART II RELATED PARTY INFORMATION</b>	
a.	Names and addresses/ the residence of parent company; direct and indirect subsidiaries (some form of ownership by virtue of investments through subsidiaries).This must include the Group Organogram, together with a schedule of the shareholding structure of persons in the Group.
b.	This requires the company to disclose all transactions with related parties with respect to the party's name, the form of relationship (e.g. joint venture, trading, shareholding, management); the country of incorporation; place of residence, complete and unambiguous description of the transactions carried out between the filing company/entity and the related parties in accordance with the Transfer Pricing Regulations, 2012 (LI 2188)
c. Related Party Transactions  There are twenty items of expenditure/income/receipts headings listed on the left side of the table.  The list is however not exhaustive.  The information in the whole of this table should have a very good relationship with answers to Part II (b).	<b>Expenditure:</b> indicate for each item the expenditure /cost incurred (amount) in related party transactions during the year under review. (E.g. if the cost incurred in respect of management and technical fees is GHc 500,000.00, state the total in the appropriate column.  <b>Income:</b> similarly, record for each item the income/receipts earned from related party transactions during the year under review.
.	

d. Loans	
i. Loans/Guaranteed loans (with interest).	Comprehensive details of all loans/guaranteed loans with interest from related parties in their respective identities. This means all loans/guaranteed loans must be described independently, and must include opening balances, repayments/additional loans/guaranteed loans during the period of reporting and the respective interest rates applicable. This information shall eventually be supported by the various loans agreements.
ii. Loans/Guaranteed loans (with no interest).	Comprehensive details of all loans/guaranteed loans with no interest from related parties in their respective identities. This means all loans must be described independently, and must include opening balances, repayments/additional loans/guaranteed loans during the period of reporting. This information shall eventually be supported by the various loans agreements.
e. Entities of direct/indirect interest within the year	This refers to entities whose transaction may have been reported or must have been reported on the basis of related party transactions but such relationship may have extinguished at the time of reporting on the transactions or at the end of the basis period of the company reporting. The appropriate name for easy identification, the residence of the entity as explained earlier above and the details of all transactions conducted during the reporting period must be disclosed.
f. i. Non-Monetary considerations:	Provision /receipt of services/transfer of property whether tangible or not from or to related party where no monetary reward is made. (e.g., use/transfer of franchise at no cost; use/transfer of assets at no cost to the beneficiary.).The details of the transaction must be disclosed for references.
ii. Nil Monetary considerations	Provision /receipt of services/transfer of property whether tangible or not from or to related party where the monetary reward was <i>Nil</i> . (e.g., use/transfer of franchise where the reward was Nil; or use/transfer of vehicles at a Nil reward to the beneficiary.).The details of the transaction must be disclosed for references.
g. Assets	
i. acquisition	This requires reporting on related party transactions which attracted capital assets acquisition in any form during the year of assessment.
ii. Disposal	This requires reporting on related party transactions which attracted disposals of capital assets in any form during the year of assessment
h. Participation by resident person	This refers to the participation of resident related parties in the business of the person or entity in the context of the references mentioned during the year of assessment.
i. Participation by Non- Resident person	This refers to the participation of non- resident related parties in the business of the person or entity in the context of the references mentioned during the year of assessment.
<b>PART III</b>	
Transfer Pricing Methods.	The transfer pricing methods that were used between related parties during the period of reporting and the total amounts in respect of each method. This must be considered alongside with submissions of (c) and (d) of Part II.
<b>PART IV</b>	
Name of authorized officer	This should be any person designated for the purposes of complying with the statutory obligations of the company under Transfer Pricing Regulations 2188 (2012).