

Request for Pre-filing Consultation

- If you wish to enter into an Advance Pricing Agreement (APA), submit this form to request for a pre-filing consultation. If you are submitting this form via email, email it to internationaltaxation@mira.gov.mv together with required documents.
- If you are a resident, you are eligible to request for an APA if you have entered or intend to enter into an international transaction in respect of which you are required to prepare and maintain transfer pricing documentation under Section 68(b) of the Income Tax Act.
- If you are a non-resident, you are eligible to request for an APA if you have a permanent establishment in the Maldives and have entered or intend to enter into an international transaction in respect of which you are required to prepare and maintain transfer pricing documentation under Section 68(b) of the Income Tax Act.
- Submit a letter of authorization in respect of the representative appointed in item no.7 of this form.

Section A: Details of the Taxpayer

1. Full name of the taxpayer

2. Taxpayer's identification

Taxpayer Identification Number (TIN)

Business registration number / National ID card number

3. Address of the taxpayer

House name / Building name

Level

Apartment number

Street

State

Atoll / City

Country

Postcode

4. Location(s) of the business activities in Maldives

5. Email address

6. Contact number

7. Details of the authorised representative

Full name

Email address

Contact number

Section B: Details of the proposed APA

(Provide your response in the space below or provide a submission that incorporate (at minimum) answers to the following.)

8. Type of APA sought

Unilateral

Bilateral ➤ Jurisdiction, other than the Maldives, involved

Multilateral ➤ Jurisdictions, other than the Maldives, involved

Provide the name(s) of the country(ies) in which the associated enterprises are located

Provide the name(s) of the country(ies) in which the associated enterprises are located

9. Names of all the associated enterprises with which international transactions have been either undertaken or proposed to be undertaken

10. Explanation of how the group's Maldivian operations fit into the global structure of the group (Attach your global structure)

11. Outline the role(s) of the Maldivian entity(ies) within the global value chain

12. Term of the proposed APA

D
D
M
M
Y
Y
Y
Y

D
D
M
M
Y
Y
Y
Y

From To

13. Proposed activities/transactions/arrangements and related proposed transfer pricing methodology for computing the transfer price

Activity / Transaction / Arrangement	Transfer pricing methodology	Anticipated annual value of the activity/ transaction / arrangement

14. Description and estimated value of other international transactions not to be covered by the proposed APA

15. Details of comparable prices, profit margins, or expected range of results, and profit level indicator

16. Details of critical assumptions, that the applicant considers, may affect the business or the transfer pricing methodology

17. Critical dates *(dates that are critical to your proposed APA)*

18. Any other relevant information

Declaration

I declare that the information provided in this form is true and correct to the best of my knowledge and belief, and that I am authorised to sign this form.

<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	First name	Other names	Contact number		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Designation	Email address	Date			Signature & Seal

For Office Use Only

<input type="text"/>	<input type="text"/>	<input type="text"/>
Received by	Received date	Record card number