

## APPLICATION FOR ADVANCE PRICING AGREEMENT (APA)

[This application is submitted within the context of the procedure for advance pricing agreement, in accordance with the provisions of POL<sup>1</sup> 1284 (Government Gazette B 3366/31-12-2013) and pursuant to the provisions of article 22 of Law 4774 /2013 (Government Gazette 170 A)].

Athens, ... /... / 201 ....

Reference no:

### APPLICANT'S DATA <sup>2</sup>:

1. Name:
2. TIN:
3. Address:
4. Competent Tax Office:
5. Legal Representative / Contact Person:
6. Landline / mobile phone number:
7. E-mail:

### TO:

INDEPENDENT AUTHORITY FOR PUBLIC REVENUE  
GENERAL DIRECTORATE OF TAX ADMINISTRATION  
DIRECTORATE OF AUDITS/ DEPARTMENT D '   
Address: 10 Karageorgi Servias Str., 101 84 ATHENS  
101 84 ATHENS

### Notification:

INTERNATIONAL ECONOMIC RELATIONS  
DIRECTORATE  
Address: 8 Karageorgi Servias Str.,  
101 83 ATHENS

**We hereby request consultation for advance pricing agreement, namely:**

### A. Type of advance pricing agreement:

1. **Unilateral**
  
2. **Bilateral**   
    ➤ Involved Countries <sup>3</sup>: a. Greece  b. ....
  
3. **Multilateral**   
    ➤ Countries involved <sup>2</sup>: a. Greece  b. ....  
        a. Greece  c. .... etc.

**B. Time period for which the APA is requested:** from .../.../201 ... to .../.../201 ...

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<sup>1</sup> POL: Circular of the Independent Authority for Public Revenue

<sup>2</sup> Article 22 (1) of Law 4174/2013 (Government Gazette 170 A) and Article 1 of POL 1284 (Government Gazette B 3366/31-12-2013) define the related persons who can apply.

<sup>3</sup> With which there is a Double Taxation Convention.

**C. Name of related parties which the APA will concern:**

**D. If you apply for bilateral or multilateral APA, have the involved related parties submitted the relevant application to the competent authorities of their country of establishment?**

**D1. If yes, please attach a copy of the application. If not, when do they intend to submit the application?**

**E. Details of authorised representatives participating in the consultation of the APA:**

**F. Administrative fee data<sup>4</sup> (number, date, amount) deposited at No.3754 KAE<sup>5</sup> (APA administrative fee):**

**G. Data attached to the application:**

1. General description, in the case of a MNE<sup>6</sup> Group, of its organizational, legal and operational structure, including permanent establishments, with a graphical illustration of the relation between them.
2. The data of all related entities, including permanent establishments that will participate in the transactions under consideration.
3. Summary / graphical illustration of the applicant's business model used.
4. Description of the activities and transactions to be covered by the application, with reference to the contribution of each party involved and an estimation of the total value of the transactions. The flow of transactions should be shown diagrammatically.
5. Reference to all other transaction flows of the applicant (volume and value) that may affect the pricing of the covered transactions.
6. Business sector and market analysis
  - A. Analysis of the sector in which the applicant operates and description of its industrial / commercial practices.
  - B. Analysis of the markets of the countries involved.
  - C. Reference and profile of competitors and their market share.

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<sup>4</sup> Pursuant to the provisions of article 16 of POL 1284 (Government Gazette B 3366 / 31-12-2013), a condition for the submission of the application is the payment of an administrative fee of five thousand (5.000) EUR in case of unilateral and ten thousand (10,000) EUR per country involved in the case of bilateral or multilateral, which shall be attached to it. In case of non-payment of the above administrative fee, the application will NOT be examined by the competent Tax Administration.

<sup>5</sup> Revenue Code number

<sup>6</sup> Multinational enterprises

D. General sectoral statistics, financial indicators and studies (where available).

7. Comparative analysis

A. Detailed functional analysis of the applicant and all involved parties in the transactions covered by the APA.

B. Description and assessment of the risks to be assumed by each party in the transactions covered by the APA.

C. Description of the assets (tangible and intangible) to be used by each party in the context of the transactions covered by the APA.

If changes have occurred in the above (A, B, C) in relation to the previous fiscal year, a description thereof.

D. Business strategies of the parties involved, current and future budgets, projections and business plans for the period covered by the APA, general business and economic trends, future business planning including whatever concerns research and development, production and sales promotion.

E. Copies of annual reports by auditors over the last three years.

F. Financial statements of the last three years and consolidated, in the case of group.

G. Copies of income tax returns for the past three years.

H. If such transactions have been audited for prior tax years and a final act has been issued, a copy of the relevant audit report.

I. Financial data per product line, unit and geographical area over the past three years relating to transactions for which the APA is requested.

J. Copies of relevant financial and market research studies (if any).

K. Where there are agreements relevant to the transactions, for which the APA is requested, copies thereof.

8. Transfer pricing

A. Analysis of transfer pricing methods and the reason for which each of them is proposed or not, concerning the transactions for which the APA is requested.

B. Detailed analysis of the reasons why the applicant believes that the proposed transfer pricing method is the most appropriate.

C. Comparative sample selection criteria and proposed adjustments to achieve comparability.

D. Critical assumptions on which the proposed method will be based.

E. How to apply the proposed method to the period covered by the APA.

F. Transfer pricing methods, policy and practices used by the applicant and related parties for the transactions covered by the APA over the past three years.

9. Reference to any existing unilateral/ bilateral or multilateral APAs concluded with other tax administrations concerning the same transactions.
10. Any other information deemed necessary by the applicant.

"I hereby declare that I have examined this application, including the supporting documents, and, to the best of my knowledge and belief, the application contains all the relevant facts and these facts are true, correct and complete, penalty for perjury."

**Date:** \_\_\_\_\_

**The Applicant (s):** \_\_\_\_\_

**(Signature/seal)**

**Note: All requested data already submitted in the context of the preliminary consultation need not to be attached.**