

Appendix One: Form 1 - APA



**Form 1 - APA
Unilateral APA - Application for Pre-filing Meeting**

Please fill out this form and sign the declaration to conduct a pre-filing meeting with ETA

Applicant (Taxpayer) details

Legal name of the Applicant
(Taxpayer)

Tax file identification

Address of the Applicant

Details of the Applicant's authorized representative

Name

Position

Contact details (phone number
and email address)

Email addresses and phone
numbers of other persons with
whom correspondence should be
made

Background

The global legal structure of the Applicant's group.

High-level description of the industry in which the Applicant, and the Group operate.

Details of the controlled transaction(s) proposed to be covered by the APA, including nature, scope and associated enterprise(s).

Country (Countries) in which the relevant associated enterprise(s) are located.

Business model and high-level overview of the Applicant and the wider Group's business operations

High-level description of the functional, asset and risk profiles of the Applicant and the relevant associated enterprise(s) with respect to the controlled transaction(s) proposed to be covered by the APA.

Controlled transactions

TPM used for the controlled transaction(s) proposed to be covered by the APA, in the last three years (if applicable).

Proposed TPM including profit level indicator (if applicable) to be used and high-level description of the critical assumptions associated with the application of TPM.

Group transfer pricing policies as relevant to the controlled transaction(s)

Number of years proposed to be covered by the APA.

Other information

History of corporate income tax and transfer pricing audits (including transfer pricing adjustments), assessments and appeals with ETA, or the relevant foreign tax administration(s), with regard to the controlled transaction(s) proposed to be covered by the APA.

Any other relevant information necessary for the purpose of the pre-filing meeting (ex: similar previous APAs by other tax administrations).

Declaration

I declare that all the information furnished in this form is correct and truly stated.

Signature

date

Notes

1. The application for a pre-filing meeting should be filed with the transfer pricing department at the following address:
9th Plot, Block 10 ,43th District, Nasr City, Cairo, Egypt.
2. Separate attachments can be enclosed with this application, if the space provided is found to be insufficient.
3. All relevant documents/analyses should be enclosed with this application form at the time of submission.