

**Appendix Two: Form 2 - APA**



**Form 2 - APA  
Unilateral APA Application**

Please fill out this form and sign the declaration to apply for a Unilateral APA

**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

## Unilateral APA Application Checklist

### Background

Checklist	Please insert <input type="checkbox"/> if the information is attached to this form, or <input checked="" type="checkbox"/> if the information is not available	Comment (if applicable)
The global legal structure of the Applicant's Group, organizational arrangement and operational set-up.		
Names of the associated enterprise(s) with whom the controlled transaction(s) proposed to be covered by the APA are to be conducted, and the country(ies) in which they are located.		
Functional currency for each associated enterprise, and the currency used for the controlled transaction(s) proposed to be covered by the APA.		
Details of the controlled transaction(s) proposed to be covered by the APA, including nature, scope and transaction flow.		
Business model and detailed description of the Applicant and the Group's business operations currently (including products and services), and in the last 3 years.		

**Industry and Market Analysis**

<b>Checklist</b>	<b>Please insert</b> <input type="checkbox"/> if the information is attached to this form, or <input type="checkbox"/> if the information is not available	<b>Comment (if applicable)</b>
Detailed analysis of the industry in which the Group, the Applicant and the associated enterprise(s) operate.		

**Functional Analysis**

<b>Checklist</b>	<b>Please insert</b> <input type="checkbox"/> if the information is attached to this form, or <input type="checkbox"/> if the information is not available	<b>Comment (if applicable)</b>
Detailed 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.		
Business strategies – current and future, and business plans/direction for the period proposed to be covered by the APA, for the Applicant, and the wider Group.		
Copies of all relevant intra-group agreements (Please enclose copies).		
Financial information including: a) Financial statements of the Applicant and associated enterprise(s) for the past three years; and b) Segmented financial statements (by product line/division..etc) of the Applicant and associated enterprise(s) for the past three years (Please enclose copies).		

## Controlled transactions and TPM

<b>Checklist</b>	<b>Please insert</b> <input type="checkbox"/> if the information is attached to this form, or <input checked="" type="checkbox"/> if the information is not available	<b>Comment (if applicable)</b>
Relevant legal considerations and requirements (Egyptian and relevant foreign laws), and double tax treaty between Egypt and the foreign country(ies), if applicable)		
TPM used for the controlled transaction(s) proposed to be covered by the APA, in the last three years (if applicable), including policies and practices applied.		
Proposed TPM including profit level indicator (if applicable) to be used and the critical assumptions associated with the application of TPM. Please provide all details including detailed analyses (comparability analysis, details of comparable transactions ...etc) and explanations required to establish the appropriateness of the proposed TPM.		
Analysis of each TPM included in the Transfer Pricing Guidelines, applied or rejected, for each covered controlled transaction(s).		
Group transfer pricing policies as relevant to the controlled transaction(s).		
Number of years proposed to be covered by the APA, and the date from which the APA is sought to be applicable.		
Accounting and costing system, policies and practices including any significant financial and tax accounting differences that may affect the TPM application		

**Other information**

<b>Checklist</b>	<b>Please insert</b> <input type="checkbox"/> if the information is attached to this form, or <input checked="" type="checkbox"/> if the information is not available	<b>Comment (if applicable)</b>
History of corporate income tax and transfer pricing audits (including transfer pricing adjustments), assessments and appeals with the ETA, or the relevant foreign tax administration(s), where relevant, 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).		
Proposed terms and conditions, and critical assumptions for the APA		

**Declaration**

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

**Signature**

**date**

**Notes**

1. Unilateral APA application 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/agreements should be enclosed with this application form at the time of submission.