

# GHANA REVENUE AUTHORITY

## ANNUAL RETURN ON TRANSFER PRICING TRANSACTIONS

*This return forms part of Form 22A & 22B*

### Part I – Corporate information

1. Name of company: .....
2. TIN: .....
3. Postal Address: .....
4. E-mail Address: .....
5. Telephone number: .....
6. Contact person: ..... Cell phone number.....
7. Provide the name and country of residence of immediate Parent Company and direct and indirect subsidiaries. (Attach schedule, if necessary).

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8. Particulars of related parties with which the taxpayer has conducted any form of transaction or dealing within the year

Name of related party	Nature of relationship	Country of incorporation	Location/Residence	Description of Transactions

## Part 2 – Related Party Transactions

9. (a) State the amount of purchases/expenditure in second column and the amount of sales/revenue in third Column in respect of related party transactions.

*(Persons permitted to file returns in foreign currency should complete this form in that currency).*

Item	Purchases/Expenditure (GH¢)	Sales /Revenue (GH¢)	Related party
Stock-in-trade and raw materials			
All other goods			
Royalties related to Intellectual Properties			
Other Royalties			
Rent and lease payment			
Other intangibles			
Management and Administration			
Marketing			
Human Resource Development and Training			
Technical Services			
Research and development			
Interests			
Discounts			
Commission			

Insurance			
Guarantee fees			
Other financial services			
Reimbursement of expenses			
Cost sharing/Cost contribution arrangement			
Employment Cost			
All other payments, expenses sales and revenue not included elsewhere			
<b>Total value of transactions with related parties</b>			

**(b) Loans and Guaranteed Loans with interest from direct/indirect related parties**

<b>Name of Related Party</b>	<b>Opening balance</b>	<b>Additions</b>	<b>Repayment</b>	<b>Closing Balance</b>	<b>Interest Rate</b>

**(c) Loans from related parties and guaranteed loans with no interest**

<b>Name of Related Party</b>	<b>Opening Balance</b>	<b>Additions</b>	<b>Repayment</b>	<b>Closing Balance</b>

**10. (a) Have you received from or provided to a related party any non-monetary consideration for the performance of services, transfer of property (tangible or intangible), processes, rights or obligations during the year of assessment?**

Yes [ ]

No [ ]

**If yes, provide details (attach schedule, if necessary)**

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**(b) Have you provided to a related party any services, transfer of property (tangible or intangible), processes, rights or obligations for which the consideration was nil during the year of assessment?**

Yes [ ]

No [ ]

**If yes, provide details (attach schedule if necessary)**

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**11. The Transfer Pricing Regulations L. I. 2188 sets out five methods (listed below) for calculating an arm's length consideration for setting transfer prices. Please place against each of the methods the value of transactions where prices have been confirmed by that method (i.e. "tested transactions"). Where more than one method was used, allocate the value to the predominant method.**

**In addition to the method fields, an additional field has been included for untested prices. The "Total Transactions" value below must equal the value for "Total Value of Transactions with related parties" in 9a above.**

<b>Tested Transactions</b>	<b>Supplied by Related Parties</b>	<b>Supplied to Related Parties</b>
	<b>GH¢</b>	<b>GH¢</b>
<b>Comparable Uncontrolled Price Method</b>		
<b>Resale Price Method</b>		
<b>Cost Plus Method</b>		
<b>Transactional Profit Split Method</b>		
<b>Comparable Profits Methods</b>		
<b>*Any Method other than the above</b>		
<b>Untested Transactions</b>		
<b>Total Transactions</b>		

*\*Any other method used requires prior approval of the Commissioner-General*

**12. (a) Did you have any related party dealings of capital nature in which you acquired interest in asset(s)?**

Yes [ ]

No [ ]

**If yes, state the transfer pricing method(s) used.**

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**(b) Did you have any related party dealings of capital nature in which you disposed of asset(s)?**

Yes [ ]

No [ ]

**If yes, state the transfer pricing method(s) used.**

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**13. (a) Did a related resident person participate directly or indirectly in your capital, finance, management or control during the year of assessment?**

**Yes [ ]**

**No [ ]**

**If yes, provide details. (Attach schedules, if necessary).**

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**(b) Did a related non-resident person participate directly or indirectly in your capital, finance, management or control during the year of assessment?**

**Yes [ ]**

**No [ ]**

**If yes, provide details. (Attach schedules, if necessary).**

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**14. List the entities in which you had either a direct or indirect interest within the year.**

**State the nature of interest.**

Name of Entity	Residence of Entity	Nature of Transaction

**15. Has there been any change in your ownership structure?**

Yes [ ]

No [ ]

**If yes, please provide details. (Attach schedules, if necessary)**

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**Name of authorized officer**.....

**Designation:** .....

**Signature:** .....**Date:** .....