**Details of MNE Group’s APAs and/or Tax Rulings**

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| **Notes for completion** |
| This template should be used to provide the proposed covered tax administrations with details of all APAs and/or tax rulings to which the MNE Group is a party. Furthermore, details of APAs or tax rulings that are not yet finalised should be provided, insofar as such information is available. In the relevant columns, MNE Groups should indicate:1. The relevant ICAP jurisdiction(s) to which the information is relevant;
2. Whether the information relates to a tax ruling or an APA (either in progress or complete);
3. The members of the MNE Group who are party to the tax ruling/APA. Entities should be listed by their legal name;
4. A brief overview of the nature of the transaction to which the information relates. Where a tax ruling/APA includes multiple transactions please use a new line for each;
5. The covered periods to which the tax ruling/APA applies, including details of any roll-forward periods;
6. Details on the TP methodology and/or return agreed as part of the tax ruling/APA.

Where an APA or tax ruling is in progress, the MNE Group should provide as much detail as is available, i.e., some sections of the table may remain empty if the information is not readily available. Where an APA or tax ruling is complete, all sections of the table should be completed. Should the MNE Group determine that other relevant information exists, this may be included as an appendix to this template. |

| ICAP Jurisdiction of Relevance | Tax ruling or APA | Parties to the transaction | Brief overview of transaction | Covered periods | Agreed TP methodology/return |
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