



FORM APA 1 [2009]

**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**UNILATERAL ADVANCE PRICING ARRANGEMENT APPLICATION FORM**  
**(Section 138C of the Income Tax Act 1967)**

This form is prescribed under section 152 of the Income Tax Act 1967

**PART A:**

**PARTICULARS OF APPLICANT**

<b>A1</b>	Full Name				
<b>A2</b>	Correspondence Address				
	Postcode		Town		
	State				
<b>A3</b>	Tax Reference No.		<b>A4</b>	Telephone No.	
<b>A5</b>	Fax No.				
<b>A6</b>	e-mail				

**PART B:**

**PARTICULARS OF REPRESENTATIVE**

<b>B1</b>	Full Name				
<b>B2</b>	Correspondence Address				
	Postcode		Town		
	State				
<b>B3</b>	Tax Agent's Approval No. (if applicable)				
<b>B4</b>	Telephone		<b>B5</b>	Fax No.	
<b>B6</b>	e-mail				
<b>B7</b>	Full Name of Contact Person				

**PART C:**

**DISCLOSURE REQUIREMENT**

(Please use attachment)

**C1** Application for Advance Pricing Arrangement should include the following information:-

- (a) Names, addresses and income tax file references of the applicant and parties involved in the Advance Pricing Arrangement;
- (b) Complete information on the ownership structure, organisation chart and operational aspects of the business;
- (c) General information regarding the nature of the applicant's business, industry environment and global organisation structure;
- (d) Nature and scope of the transaction to be covered;
- (e) Complete details of the proposed transfer pricing methodology and its rationale;
- (f) Information and analyses required to produce arm's length results for related party transactions;
- (g) Complete description of the critical assumptions under which the proposed transfer pricing methodology is applicable; and
- (h) Other relevant information and supporting documents.

**C2** Period for which the application for Advance Pricing Arrangement is

Period From				To			
	Day	Month	Year		Day	Month	Year

**C3** State whether you choose to apply the requested Advance Pricing Arrangement to prior year(s) of assessment.  
(Tick '✓' in the relevant box)

☐ No

☐ Yes, state the prior year(s) of assessment concerned.

From Year		To	
	Year		Year

**C4** State whether you have been audited on associated cross-border transactions raised in this request for Advance Pricing Arrangement.  
(Tick '✓' in the relevant box)

☐

No

☐

Yes, state: (a) Date of commencement of audit

Day	Month	Year

(b) Date audit concluded (if applicable)

Day	Month	Year

**C5** State whether there was a prior request for Advance Pricing Arrangement (Tick '✓' in the relevant box)

☐

No

☐

Yes, state: (a) Date of previous application

Day	Month	Year

(b) Period for the previous Advance Pricing Arrangement

Period From

Day	Month	Year

To

Day	Month	Year

**PART D:**

**APPLICANT'S DECLARATION**

I \_\_\_\_\_  
(full name)

Identity Card No. / No. Passport \* \_\_\_\_\_

Designation \_\_\_\_\_

hereby declare that the information furnished in this application is true, complete and correct.

( \* Delete whichever is not relevant)

Date:

Day	Month	Year

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Applicant's Stamp and Signature

**PART E:**

**REPRESENTATIVE'S DECLARATION ON BEHALF OF APPLICANT**

I \_\_\_\_\_  
(full name)

Identity Card No. / No. Passport \* \_\_\_\_\_

Designation \_\_\_\_\_

hereby declare that the information furnished in this application is true, complete and correct. The letter of authority from the applicant is enclosed.

( \* Delete whichever is not relevant)

Date:

Day	Month	Year

--

Representative's Stamp and Signature

**CHECKLIST**

(Tick '✓' in the relevant box)

☐

All the relevant sections from Parts A to E have been completed.

☐

Information which is true, complete and correct regarding the applicant and arrangement is attached.

☐

All supporting documents relating to the arrangement are enclosed.

☐

The letter of authority from the applicant is enclosed (if applicable).

**FOR OFFICE USE**

File Reference No.

Date Received

**1. HOW TO FILL UP THE FORM****1.1 Part A – Particulars Of Applicant**

This section must be completed by:-

- (a) A person on his own behalf; or
- (b) The applicant may engage the services of a tax representative / lawyer but the information in Part A must refer to the applicant's particulars.

**A1:** Full name of applicant

**A2:** Correspondence address of applicant

**A3:** Income tax reference number of applicant

**A4:** Office telephone or mobile phone number of applicant

**A5:** Fax number of applicant

**A6:** e-mail address of applicant

**1.2 Part B – Particulars Of Representative**

This section must be completed by the representative appointed to represent the applicant or a foreign entity / person. A letter of authority has to be enclosed. The appointed representative has to be an approved tax agent under subsection 153(3) of ITA 1967, or a certified lawyer, who practise their profession in Malaysia.

**B1:** Full name of representative or name of firm

**B2:** Correspondence address of representative

**B3:** Tax agent's approval number (if applicable)

**B4:** Office telephone or mobile phone number of representative

**B5:** Fax number of representative

**B6:** e-mail address of representative

**B7:** Full name of the contact person

**1.3 Part C – Disclosure Requirement**

**C1 :** The application for Advance Pricing Arrangement must include among others, the following information:-

- (a) Names, addresses and tax file references of the applicant and parties involved in the proposed arrangement;
- (b) Complete information on the ownership structure, organisation chart and operational aspects of the business; including functional analyses of entities involved in the covered transactions.
- (c) General information regarding the nature of the applicant's business, industry environment and global organisation structure; including industry and market analyses, and details of competitors.
- (d) Nature and scope of the transactions to be covered under the Advance Pricing Arrangement.
- (e) Complete details of the most appropriate transfer pricing methodology proposed and its rationale under specific facts and circumstances;
- (f) Documentation supporting the appropriateness of the proposed arrangement including information and analyses required to produce arm's length results for related party transactions;
- (g) Complete details of all facts relating to the proposed arrangement including the description of critical assumptions under the proposed transfer pricing methodology;
- (h) Any other relevant information and supporting documents as may be required from time to time.

**C2 :** Period for which the requested arrangement is applicable.

**C3 :** State whether you choose to apply the requested Advance Pricing Arrangement to prior year(s) of assessment for revision. Any request for prior year revision made after the submission of this application for APA shall not be considered.

**C4** : State whether you have been audited on associated cross-border transactions raised in this request for Advance Pricing Arrangement. If yes, state:-

(a) Date of commencement of audit or the proposed audit as per Letter of Notification;

(b) Date of conclusion of audit (if applicable)

**C5** : State whether there was a prior request for the same or similar Advance Pricing Arrangement. If yes, state:-

(a) Date of previous application;

(b) Covered period for the previous Advance Pricing Arrangement.

#### **1.4. Part D – Applicant’s Declaration**

This section has to be affirmed by the applicant who completed Part A.

*Example:* For companies - ‘Persons’ as defined by subsection 75(1) of ITA 1967

#### **1.5. Part E – Representative’s Declaration On Behalf of Applicant**

This section has to be affirmed by the representative who completed Part B. State the occupation or profession of the representative.

### **2. APPLICATION PROCEDURE**

An application for Unilateral Advance Pricing Arrangement must be made in the prescribed form i.e. Form APA 1 [2009]. This form can be downloaded from the IRBM website, <http://www.hasil.gov.my> or obtained from the BAHAGIAN PERJANJIAN HARGA AWAL, JABATAN CUKAI MULTINASIONAL.

### **3. SUBMISSION OF APPLICATION**

Please address the application and request for Unilateral Advance Pricing Arrangement to:

**Lembaga Hasil Dalam Negeri Malaysia  
Bahagian Perjanjian Harga Awal  
Jabatan Cukai Multinasional  
Tingkat 4, Blok 11  
Kompleks Bangunan Kerajaan  
Jalan Duta  
50600 Kuala Lumpur**