

PART 3 - TRANSACTIONS WITH ASSOCIATES

(Enter zero in the boxes which are not applicable to you)

	Income / Receipt (Rounded off to two decimals)	Expense / Payment (Rounded off to two decimals)	Net amount (Rounded off to two decimals)
3A Sales to / purchase from all associates			
3B Rent, Royalties and Intangible Property from / to all associates			
1 Rents			
2 Royalties (e.g. use of patents, trademarks, secret formulas, know-how)			
3 License or franchise fee			
4 Intangible property or rights (acquired or disposed of)			
3C Services rendered to / received from all associates			
5 Management and administrative services			
6 Sales and marketing services			
7 Finance related services			
8 Engineering, technical, construction, etc			
9 Research and Development			
10 Software and information technology services			
11 Logistics			
12 Asset management			
13 Commissions			
14 Other Services <i>(Please specify)</i>			
3D Financial Transactions			
15 Interest			
16 Dividends (e.g. ordinary share, preferential share, deemed dividends)			
17 Sale of financial property (including factoring, securitization and securities)			
18 Lease payments			
19 Securities lending (fees and compensation payments)			
20 Insurance / re-insurance payments			
21 Foreign exchange gain / loss			
3E Other transactions with associates which do not fall under Boxes 3A to 3D			
22 Reimbursement of expenses			
23 Directors' remunerations (directors who are shareholders <i>ONLY</i>)			
24 Other <i>(Please specify)</i>			
3F Total (Sum of Boxes 3A to 3E-24)			

PART 4 - INFORMATION ON TRANSACTIONS WITH ASSOCIATES

4.1 (a) Do the sale of goods and provision of services to associates include transaction with associates outside Maldives? Yes No
(if yes, go to (b) below)

(b) Sale of goods and provision of services to the top 5 (based on total value) associates outside Maldives:

#	Name of the associate	Nature of goods / service	Location / country	Tax rate	Relationship type	Transfer pricing method*	Amount			
#	<i>e.g. X company pvt ltd</i>	<i>e.g. management fees</i>	<i>e.g. BVI</i>	<i>e.g. 0%</i>	<i>e.g. subsidiary</i>	<i>e.g. CUP</i>				
I										
II										

4.2 (a) Do the purchase of goods and provision of services from related parties include transactions with associates outside of Maldives? Yes No
(if yes, go to (b) below)

(b) Purchase of goods and provision of services to the top 5 (based on total value) associates outside Maldives:

#	Name of the associate	Nature of goods / service	Location / country	Tax rate	Relationship type	Transfer pricing method*	Amount			
#	<i>e.g. X company pvt ltd</i>	<i>e.g. management fees</i>	<i>e.g. BVI</i>	<i>e.g. 0%</i>	<i>e.g. subsidiary</i>	<i>e.g. CUP</i>				
I										
II										
III										

***Transfer pricing methods - Insert the relevant acronym as below in the Transfer pricing method box**

Comparable Uncontrolled Price Method = CUP Resale Price Method = Resale Price Cost Plus Method = Cost Plus Transactional Net Margin Method = TNMM Transactional Profit Split Method = Profit Split
 Other method = Other

4.3 Information on lendings / borrowings with associates: (Use additional sheets if necessary)

(a) Loans from associates

	Loan 1	Loan 2	Loan 3
25 Borrower name:			
26 Country / location:			
27 Loan value:			
28 Effective year:			
29 Purpose:			
30 Interest rate:			
31 Interest amount <i>(applicable for the current year)</i> :			

32	Opening balance:	<input type="text"/>	<input type="text"/>	<input type="text"/>
33	Closing balance:	<input type="text"/>	<input type="text"/>	<input type="text"/>

(b) Loans to associates

34	Lender name:	<input type="text"/>	<input type="text"/>	<input type="text"/>
35	Country / location:	<input type="text"/>	<input type="text"/>	<input type="text"/>
36	Loan value:	<input type="text"/>	<input type="text"/>	<input type="text"/>
37	Effective year:	<input type="text"/>	<input type="text"/>	<input type="text"/>
38	Purpose:	<input type="text"/>	<input type="text"/>	<input type="text"/>
39	Interest rate:	<input type="text"/>	<input type="text"/>	<input type="text"/>
40	Interest amount <i>(applicable for the current year)</i> :	<input type="text"/>	<input type="text"/>	<input type="text"/>
41	Opening balance:	<input type="text"/>	<input type="text"/>	<input type="text"/>
42	Closing balance:	<input type="text"/>	<input type="text"/>	<input type="text"/>

(c) Transfer pricing documentation exemptions on loans (if any)

Lender / borrower name	Loan value	Legal reference on exemptions
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

4.4 Were you a party to a cost contribution arrangement for developing, producing or obtaining assets or rights with an international associate?

Yes No

4.5 Did a restructuring event(s) occur in the current year involving international associates or your branch operations?

Yes No

(I) if yes, provide below the details of the most materials restructuring events which occurred during the year

Entity / Branch:

Capital Value:

Foreign Country:

Description:

(II) During last three income years (including current year), did you revalue any assets following a restructuring event(s) involving international associates or your branch operations? Yes No