

## APPLICATION FOR PRELIMINARY CONSULTATION

[This application is submitted in the preliminary stage of the procedure of Advance Pricing Agreement (APA) according to the provisions of article 4 of POL 1284 (GG B 3366 / 31-12-2013) and pursuant to the provisions of article 22 of Law 4774 (Government Gazette 170 A)].

Athens, / /201....

Reference no:

### APPLICANT'S DATA <sup>1</sup>:

1. Name:
2. TIN:
3. Address:
4. Competent Tax Office:
5. Legal Representative / Contact Person:
6. Landline / mobile phone number:
7. E-mail:

**TO:**

**INDEPENDENT AUTHORITY FOR PUBLIC REVENUE  
GENERAL DIRECTORATE OF TAX ADMINISTRATION  
DIRECTORATE OF AUDITS/ DEPARTMENT D '  
Address: 10 Karageorgi Servias Str., 101 84 ATHENS  
101 84 ATHENS**

**We hereby request the conduction of a preliminary consultation for pre-approval of Advanced Pricing Agreements (APA) of certain future cross-border transactions with related parties.**

### **A. Type of pre-approval of Advanced Pricing Agreements (APA):**

**1. Unilateral**

*(if future cross-border transactions are to be conducted with related parties established in countries with which a Double Taxation Agreement exists, please **justify** your choice).*

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<sup>1</sup> Article 22 (1) of Law 4174/2013(Government Gazette 170 A) and Article 1 of POL 1284 (Government Gazette B 3366 / 31-12-2013) define the related persons who can apply.

**2. Bilateral**

➤ Countries involved <sup>2</sup>: a. Greece  b. ....

**3. Multilateral**

➤ Countries involved <sup>2</sup>: a. Greece  b. ....

a. Greece  c. .... etc.

**b. Period for which pre-approval is requested:** from .../.../201...till .../.../201...

**B. Proposed date of preliminary meeting:** a. / / 201... & b. / / 201...

**C. Data of Authorized Representatives to participate in the Preliminary Meeting:**

**D. Administrative fee data<sup>3</sup> (number, date, amount) deposited at No. 3754 KAE<sup>4</sup> (Advance Pricing Agreement Administrative Fee):**

**E. Data attached to the application:**

1. General description, in the case of a MNE<sup>5</sup> Group, of its organizational, legal and operational structure, including permanent establishments, with a graphical representation of the relation between them.
2. The data of all related entities, including permanent establishments, which will participate in the transactions under consideration.
3. Summary / diagram of the applicant's business model used.
4. Description of the activities and transactions to be covered by the application, with reference to the contribution of each party involved and a forecast of the total value of the transactions. The flow of transactions should be shown diagrammatically.
5. Description of the functions performed, the risks assumed and the fixed assets (tangible and intangible) to be used by each entity. In case where changes have occurred in the above, in relation to the previous fiscal year, a description thereof.
6. Where there are contracts relevant to the transactions, for which pre-approval is requested, copies thereof.

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<sup>2</sup> With which there is a Double Taxation (avoidance) Agreement.

<sup>3</sup> Pursuant to the provisions of article 16 of POL 1284 (Government Gazette B 3366 / 31-12-2013), a condition for the submission of the application is the payment of an administrative fee of one thousand (1.000) EUR which shall be attached to it. In case of non-payment of the above administrative fee, the application will NOT be examined by the competent Tax Administration.

<sup>4</sup> Revenue Code number

<sup>5</sup> Multinational enterprises

7. If such transactions have been audited for previous tax years in the context of intra-group transactions and a final audit assessment note has been issued, a copy of the relevant audit report.
8. Description of the proposed transfer pricing methodology and justification of its application.
9. Critical assumptions on which the proposed methodology will be based.
10. Proposed criteria for comparative analysis.
11. Proposed adjustments to achieve comparability.
12. Adjustment method of the taxable profits in order to achieve compliance with the "Arm's Length Principle".
13. Reference to any existing unilateral / bilateral or multilateral APA's that have been concluded with other tax administrations and refer to the same transactions.
14. Any other information deemed necessary by the applicant.

"I hereby declare that I have examined this application, including the supporting documents, and, to the best of my knowledge and belief, the application contains all the relevant facts and these facts are true, correct and complete, under penalty for perjury."

**Date**\_\_\_\_\_

**The Applicant (s)**

**(Signature/seal)**