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| **TAX RULLING**  **(APPLICATION FOR THE ISSUANCE OF A TAX RULING)** |  |

(Note: Before completing this form please read the guidance in Circular 2016/13 dated 16/8/2016)

**Section A**

The purpose of this section is to determine which of the Sections B, C and D of this application form are required to be completed.

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| No. | Question | Choose a response | For official use |
| 1. | Are all the taxpayers requesting confirmation of their Cyprus tax position in the tax ruling request natural persons? | Yes  No |  |

If the response to question 1 is Yes only Sections C and D of this form must be completed.

If the response to question 1 is No then questions 2 and 3 need to be answered.

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| No. | Question | Choose a response | For official use |
| 2. | Does any party to any of the transactions (transactions include the making of investments, as investor/or investee) included in the ruling request has its tax residency\* in a foreign jurisdiction? | Yes  No |  |
| 3. | Is the ruling request related to:   * transactions (transactions include the making of investments, as investor/or investee) with a Permanent Establishment (PE) of any party, or * whether there is a PE in Cyprus or abroad of any party? | Yes  No |  |

If the response to question 2 and/or question 3 is Yes only Sections B and D of this Application form must be completed.

If the response to both question 2 and question 3 is No only Sections C and D must be completed.

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| **PLEASE ANSWER THIS QUESTION BEFORE PROCEEDING**  Where Section B is applicable please state the number of Parties with which the taxpayer named in Section B1 enters into transactions and/or investments (as investor and/or as investee) covered by the ruling request:  Not Applicable  Applicable  number of parties  *(On exiting the number of parties’ field with the TAB button the relevant Sections 18(a) … to 18(z) will be created accordingly. THIS ACTION CANNOT BE REVERSED and if done at a later stage will erase all answers you have already given.)* | For official use |

**Section B**

This Application form covers only one taxpayer requesting confirmation of its Cyprus tax position. Additional forms for the ‘Application for the issuance of a Tax Ruling’ need to be completed for each additional taxpayer requesting confirmation of its Cyprus tax position in the ruling request.

*If any of the information requested in this application form relates to a planned taxpayer (in Cyprus or in a foreign jurisdiction) (e.g. a company planned to be incorporated) information on the planned taxpayer should be provided to the fullest extent possible, indicating that the information is based on a future planned taxpayer.*

| **No** | **Question** | **Answer** | For official use |
| --- | --- | --- | --- |
| 1 | **Legal name of the taxpayer requesting confirmation of its tax position. Indicate if the taxpayer is a natural person.**  *Full legal name of taxpayer requesting confirmation of its Cyprus tax position in the tax ruling request.* | Individual or  Legal Person | B1 |
| 2 | **Trading name of the taxpayer named in Section B1 (*if any*)** |  | B1 |
| 3 | **Tax residency\* of the taxpayer named in Section B1** |  |  |
| 4 | **Tax Identification Number (TIN) of the taxpayer named in Section B1 (*if exists*)**  *In case the TIN provided relates to a foreign jurisdiction, also state the jurisdiction name* |  | B2 |
| 5 | **Registration number of the taxpayer named in Section B1 with the Cyprus Registrar of Companies or registration number in a foreign jurisdiction**  *In case the Registration number provided relates to a foreign jurisdiction, also state the jurisdiction name.* |  | B2 |
| 6(a) | **Address of taxpayer named in Section B1** | | B3 |
|  | Street and number |  |  |
|  | Building |  |  |
|  | Suite |  |  |
|  | Floor |  |  |
|  | Post Code |  |  |
|  | City |  |  |
|  | District Name |  |  |
|  | State/Province/Canton |  |  |
|  | Country |  |  |
|  | Post Office Box |  |  |
|  | POB Post Code |  |  |
| 6(b) | **Legal Character of the address in Section B6(a)** | | B3  Please select one option |
| 7 | **What is the monetary amount and currency of the transactions entered into by the taxpayer named in Section B1 which form part of the request confirmation?**  *Please complete Section B7 if the monetary amount (and currency) of the transactions are referred to in letter attached to this application.* |  | D7 |
| 8 | **Annual turnover of the taxpayer named in Section B1**  *Please complete Section B8 if taxpayer’s annual turnover is referred to in the letter attached to the application for tax ruling.* |  | B6 |
| 9 | **Annual accounting profits of the taxpayer named in Section B 1**  *Please complete Section B9 if taxpayer’s accounting profits are referred in the ruling request letter attached* |  | B6 |
| 10 | **Main business activity/ies of the taxpayer named in Section B1:**    *If other, please specify* | | B4  Please Select one only |
| 11 | **Has the taxpayer named in Section B1 requested a linked ruling from the Tax Department in the past? If yes, provide the Tax Department ruling reference and reply date.** | Yes  No  Ruling Reference  Reply date |  |
| 12 | **Tax advisor/tax consultant involved in the ruling request** |  |  |
| 13 | **Brief summary of the ruling request (max 600 words):** | | D3 |
| 14 | **Name of multinational enterprise group, if different, to which the taxpayer named in Section B1 belongs** |  | B5 |
| 15 | **Ultimate parent company (UPC) of the taxpayer named in Section B1**  *Section B15 should be completed in cases where the taxpayer named in Section B1 is a company which is a member of a corporate group of companies. If this section is not applicable the reason why it is not applicable should be stated here (e.g. if the taxpayer named in Section B1 is directly held by individual investors)* |  | D9 |
| 15(a) | **Legal name of the UPC** |  | D9 |
| 15(b) | **Address of the UPC** | | D9 |
|  | Street |  |  |
|  | Postcode |  |  |
|  | City |  |  |
|  | Country |  |  |
| 15(c) | **Legal Character of the address in Section B15(b)**  *Please select one option* | | D9  Please select one option |
| 15(d) | **Tax residency\* of the UPC** |  |  |
| 15(e) | **TIN (if exists) of the UPC in its jurisdiction of tax residency\*** |  | D9 |
| 15(f) | **Registration number of the UPC with the Cyprus Registrar of Companies or registration number in a foreign jurisdiction of the UPC**  *In case Registration number relates to a foreign jurisdiction also state the jurisdiction name* |  | D9 |
| 16 | **Immediate parent company (IPC) of the taxpayer named in Section B1**  *Section 16 should be completed in cases where the taxpayer named in Section B1 is a company which is a member of a corporate group of companies. If this section is not applicable the reason why it is not applicable should be stated here (e.g. if the taxpayer named in Section B1 is directly held by individual investors)* |  | D9 |
| 16(a) | **Legal name of the IPC** |  | D9 |
| 16(b) | **Address of the IPC** | | D9 |
|  | Street |  |  |
|  | Postcode |  |  |
|  | City |  |  |
|  | Country |  |  |
| 16(c) | **Legal Character of the address in Section B16 (b)** | | D9  Please select one option |
| 16(d) | **Tax residency\* of the IPC** |  |  |
| 16(e) | **TIN (if exists) of the IPC in its jurisdiction of tax residency\*** |  | D9 |
| 16(f) | **Registration number of the IPC with the Cyprus Registrar of Companies or registration number in a foreign jurisdiction of the IPC**  *In case Registration number relates to a foreign jurisdiction also state the jurisdiction name* |  | D9 |
| 17 | **Is the ruling request related to transactions and/or investments (as investor and/or investee) with a PE of the taxpayer named in Section B1 or does the ruling request relate to whether the taxpayer named in Section B1 has a PE in Cyprus or abroad?** *This includes transactions/investments between the head office and the PE.*  *Choose a response*  Yes  No  *If yes, please complete sections B17 (a)-(f) below* | | D9 |
| 17(a) | **Legal name of the PE** |  | D9 |
| 17(b) | **Address of the PE** | | D9 |
|  | Street |  |  |
|  | Postcode |  |  |
|  | City |  |  |
|  | Country |  |  |
| 17(c) | **Legal Character of the address in Section B17 (b)** | | D9  Please select one option |
| 17(d) | **Tax jurisdiction of the PE** |  |  |
| 17(e) | **TIN (if exists) of the PE in the tax jurisdiction of the PE** |  | D9 |
| 17(f) | **Registration number with the Cyprus Registrar of Companies or registration number in a foreign jurisdiction of the PE**  *In case Registration number relates to a foreign jurisdiction also state the jurisdiction name* |  | D9 |
| 18 | **Parties (**Parties 1 – 3 etc. correspond to Sections B18 (a) - (c) etc. respectively.) **with which the taxpayer named in Section B1 enters into transactions and/or investments (as investor and/or as investee) covered by the ruling request** | |  |

**Section C**

This Application form covers only one taxpayer requesting confirmation of its Cyprus tax position. Additional forms for the ‘Application for the issuance of a Tax Ruling’ need to be completed for each additional taxpayer requesting confirmation of its Cyprus tax position in the ruling request.

*If any of the information requested in this application form relates to a planned taxpayer (in Cyprus or in a foreign jurisdiction) (e.g. a company planned to be incorporated) information on the planned taxpayer should be provided to the fullest extent possible, indicating that the information is based on a future planned taxpayer.*

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| **No.** | **Question** | **Answer** |
| **1.** | **Legal name of the taxpayer requesting confirmation of its tax position. Indicate if the taxpayer is a natural person.**  *Full legal name of taxpayer requesting confirmation of its Cyprus tax position in the tax ruling request.* |  |
| **2.** | **Trading name of the taxpayer named in Section B1 (*if any*)** |  |
| **3.** | **Tax residency\* of the taxpayer named in Section B1** |  |
| **4.** | **Tax Identification Number (TIN) of the taxpayer named in Section B1 (*if exists*)**  *In case the TIN provided relates to a foreign jurisdiction, also state the jurisdiction name* |  |
| **5.** | **Registration number of the taxpayer named in Section B1 with the Cyprus Registrar of Companies or registration number in a foreign jurisdiction**  *In case the Registration number provided relates to a foreign jurisdiction, also state the jurisdiction name.* |  |
| **6.** | **Tax advisor/tax consultant involved in the ruling request** |  |

**Section D**

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| **No.** | **Question** | **Answer** | For official use |
| **1.** | **Attach the tax ruling request letter**  **(**Circular’s 2015/13 requirements must be followed) | Yes  No |  |
| **2.** | **Attach the tax ruling request payment receipt and indicate the payment receipt number**  *Provide in Section D2 the tax ruling request payment receipt number* | Yes  No  Receipt no |  |

|  |  |
| --- | --- |
| **Name** | **Entity and Position** |
| **…………………………………………….**  **Signature** | **Date** |

**(**[**Form T.D.**](http://www.mof.gov.cy/mof/TaxDep.nsf/All/464E79A67B76F01FC2257E1C003E82BA?OpenDocument)**219) 2016**

**\*Tax residency:** If a party is simultaneously resident for tax purposes in more than one jurisdiction, all the jurisdictions should be covered.

**\*\*Related Party:** Two parties will be considered related if the first person has a 25% or greater investment in the second person or there is a third person that holds a 25% or greater investment in both. A person will be treated as holding a percentage investment in another person if that person holds directly or indirectly through an investment in other persons, a percentage of the voting rights of that person or of the value of any equity interests of that person.