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Company Number :

Federal Public Service
FINANCE
General Administration of
TAXES
Income Taxes

Assessment year
(Fiscal year
from
to)

Master File transfer pricing

I. Organisational structure

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II. Description of MNE's business(es)

.....
.....

III. MNE's intangibles (as defined in Chapter VI of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations)

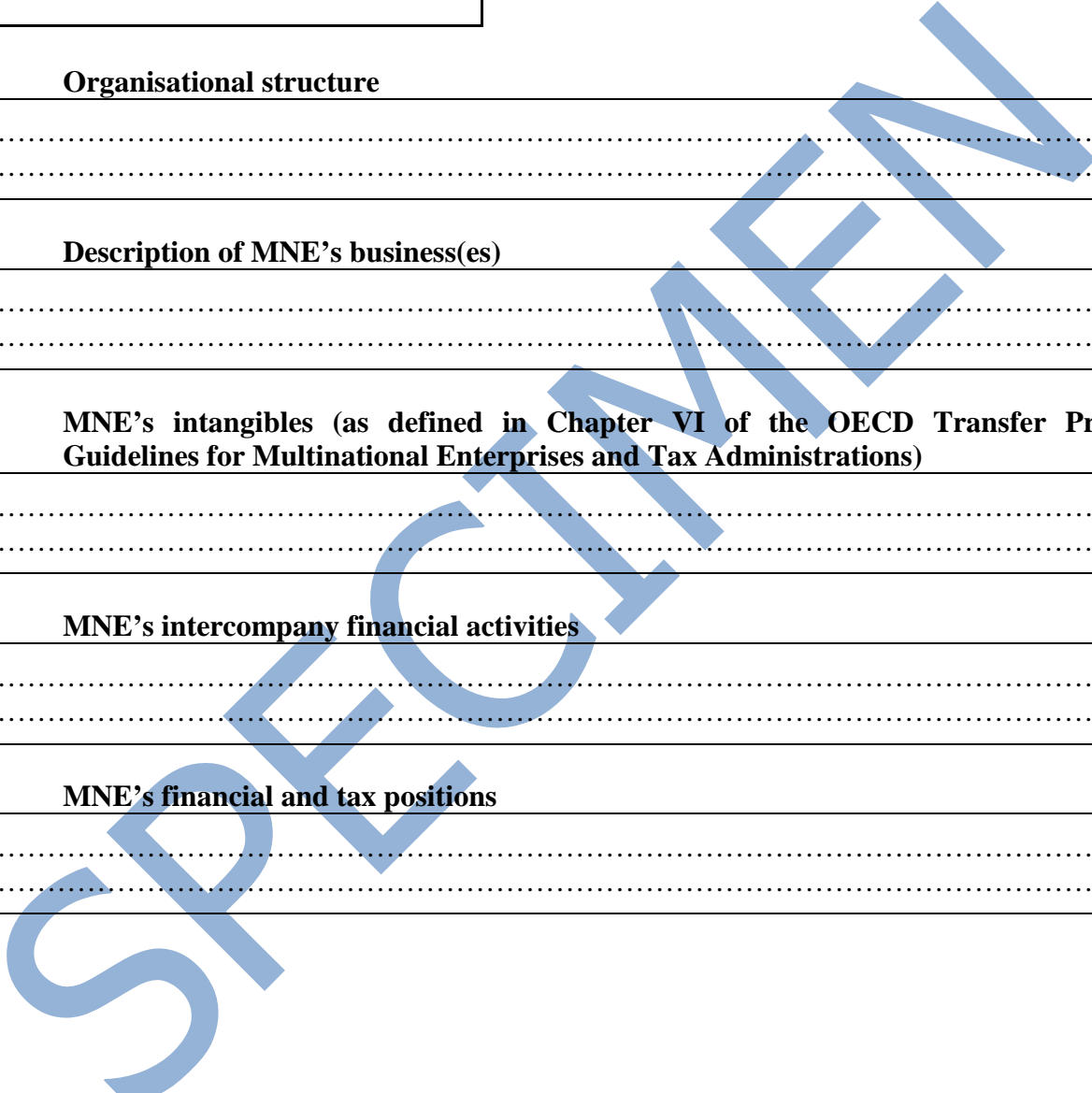
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IV. MNE's intercompany financial activities

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V. MNE's financial and tax positions

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Annexes		Legible PDF file attached
I.	Organisational structure	<input type="checkbox"/>
II.	Description of MNE's business(es)	<input type="checkbox"/>
III.	MNE's intangibles (as defined in Chapter VI of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations)	<input type="checkbox"/>
IV.	MNE's intercompany financial activities	<input type="checkbox"/>
V.	MNE's financial and tax positions	<input type="checkbox"/>

Annexe(s):

CERTIFIED, (date)
..... (signature)

SPECIMEN

EXPLANATORY NOTE – 275 MF

(The legal provisions are available for consultation on the website of the FPS Finance www.fisconetplus.be)

Article referred to

Art. 321/4 of the Income Tax Code 1992

Preliminary remark

This template is intended to give an overview of the MNE Group, including the nature of the business activities, the intangibles, the intracompany financial activities and the consolidated financial and fiscal position of the MNE Group, its overall transfer pricing policy and its global allocation of income and economic activity.

General remarks

The Master File may be included in the text box provided and/or as annex(es). Please indicate "See annex(es)" in the text box when the Master File is submitted only in the form of annexes. It is not required to submit a separate annex for each part.

Attention: if annexes are used they shall have the form of a legible pdf file (text-searchable).

Remarks by box

I. *Organisational structure*

Chart illustrating the MNE's legal and ownership structure and geographical location of operating entities.

II. *Description of MNE's business(es)*

General written description of the MNE's business including:

- Important drivers of business profit;
- A description of the supply chain for the group's five largest products and/or service offerings by turnover plus any other products and/or services amounting to more than 5 percent of group turnover. The required description could take the form of a chart or a diagram;
- A list and brief description of important service arrangements between members of the MNE group, other than research and development (R&D) services, including a description of the capabilities of the principal locations providing important services and transfer pricing policies for allocating services costs and determining prices to be paid for intra-group services;
- A description of the main geographic markets for the group's products and services that are referred to in the second bullet point above;
- A brief written functional analysis describing the principal contributions to value creation by

individual entities within the group, i.e. key functions performed, important risks assumed, and important assets used;

- A description of important business restructuring transactions, acquisitions and divestitures occurring during the fiscal year.

III. *MNE's intangibles (as defined in Chapter VI of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations)*

A general description of the MNE's overall strategy for the development, ownership and exploitation of intangibles, including location of principal R&D facilities and location of R&D management.

A list of intangibles or groups of intangibles of the MNE group that are important for transfer pricing purposes and which entities legally own them.

A list of important agreements among identified associated enterprises related to intangibles, including cost contribution arrangements, principal research service agreements and licence agreements.

A general description of the group's transfer pricing policies related to R&D and intangibles.

A general description of any important transfers of interests in intangibles among associated enterprises during the fiscal year concerned, including the entities, countries, and compensation involved.

IV. *MNE's intercompany financial activities*

A general description of how the group is financed, including important financing arrangements with unrelated lenders.

The identification of any members of the MNE group that provide a central financing function for the group, including the country under whose laws the entity is organised and the place of effective management of such entities.

A general description of the MNE's general transfer pricing policies related to financing arrangements between associated enterprises.

V. *MNE's financial and tax positions*

The MNE's annual consolidated financial statement for the fiscal year concerned if otherwise prepared for financial reporting, regulatory, internal management, tax or other purposes.

A list and brief description of the MNE group's existing unilateral advance pricing agreements (APAs) and other tax rulings relating to the allocation of income among countries.