

CA1 - Claim for Correlative Adjustment



Part 1

Name of Company

Address of Registered Office
(include Eircode)

Tax Reference Number

Jurisdiction in which the adjustment arises

Please confirm that Ireland has a Double Taxation Agreement with this jurisdiction
(select the appropriate option)

Contact details for the jurisdiction in which the adjustment arises including the following, where relevant:

- i) name of tax officer(s) dealing with audit
- ii) address of tax office dealing with audit
- iii) tax audit reference number

Name of Associated Enterprise

Address of Associated Enterprise

Tax Reference Number of Associated Enterprise

Outline how Enterprises are associated

Details of claim, including financial periods, quantum of the adjustment and the Irish tax impact of the adjustment for each period

Claims for Correlative Adjustment will not be considered unless all relevant information and documentation set out in Part 2 of this form are submitted with the claim.

Part 2

Please indicate if the information and documentation outlined below (together with an English translation where appropriate) have been submitted with the claim.

If the information and documentation have been submitted please specify, in the space provided, where within the claim submission each item may be found. If any of the information or documentation has not been submitted please explain, in the space provided, why it has not been provided.

	Included within claim submission (select an option)
1. The legal basis for the claim i.e. the relevant article(s) in Ireland's double taxation agreements	<input type="checkbox"/>
<input type="text"/>	
2. A statement as to why the agreement quoted is the relevant agreement	<input type="checkbox"/>
<input type="text"/>	
3. Details of how the relevant enterprises are associated	<input type="checkbox"/>
<input type="text"/>	
4. An explanation of what the transfer pricing policy was prior to the audit of the associated enterprise in the other country	<input type="checkbox"/>
<input type="text"/>	
5. Copy of all documentation evidencing the transfer pricing policy in place prior to the audit, including the following:	
i Intercompany legal agreements	<input type="checkbox"/>
ii Transfer pricing study	<input type="checkbox"/>
iii Benchmarking study	<input type="checkbox"/>
iv Economist report	<input type="checkbox"/>
v Other expert advice	<input type="checkbox"/>
<input type="text"/>	
6. Details of the elements of the transfer pricing policy that the other country considered not to be arm's length and why	<input type="checkbox"/>
<input type="text"/>	
7. Details of how the associated enterprise sought to rebut the other country's findings, including copies of all relevant correspondence	<input type="checkbox"/>
<input type="text"/>	

**Included within
claim submission
(select an option)**

8. Details of how the final agreement with the other country was arrived at, including the following:

i An explanation of the final adjustment

ii The quantum of the adjustment agreed and the financial years covered

iii An explanation as to how the final adjustment is arm's length in accordance with OECD principles, including evidence supporting the arm's length nature of the adjustment

iv The process by which agreement was reached including an account (if relevant) of the considerations leading to acceptance of the adjustment as opposed to litigation or MAP

v A copy of the settlement agreement

vi A copy of the assessments issued by the tax authority of the other country

9. Details of the following:

i How effect was given to the adjustment in practice including an explanation of the accounting treatment

ii Confirmation that no sum has been deducted in computing the amount of profits or gains to be charged to Irish tax for any amount paid or payable to a connected person arising from the transfer pricing adjustment (section 81(2)(o) TCA 1997)

10. Confirmation of whether any portion of the adjustment relates to secondary adjustments such as imputed or notional interest on intercompany balances and, if so, details of such amounts

11. Confirmation of whether any portion of the adjustment relates to interest on unpaid taxes or statutory penalties and, if so, details of such amounts

12. Information about any previous or subsequent years that are to be audited where there is a prospect of similar issues arising

13. Information about any audits being undertaken by other countries that might affect the profits of the Irish associated enterprise

Declaration

To be completed by the Secretary or other authorised officer of the company

I declare that, to the best of my knowledge and belief:

- (a) this claim is made in line with the requirements set out in Revenue's Tax and Duty Manual "**Guidelines for Article 9 Correlative Adjustment Claims**" and its Appendix, and includes all relevant information and documentation, and
- (b) all the particulars given on this form are correct.

Signature _____

Date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Capacity

NOTES

1. Revenue will make a determination, under section 864(1) Taxes Consolidation Act 1997, on correlative adjustment claims submitted.
2. Once all relevant sections of this form are completed it should be submitted to the Revenue Division or Branch dealing with the company's affairs. A copy should also be sent to the Transfer Pricing Branch of International Tax Division. All supporting information and documentation must be submitted along with the form, and all submissions should be made through **MyEnquiries**. Alternatively, where the company is approved for Transport Layer Security (TLS) the information can be submitted by secure email. The secure Revenue File Transfer System (RFTS) may also be used for larger submissions. The contact details that apply to a case can be found **here** by entering the Tax Reference Number (TRN) of the case. Transfer Pricing Branch of the International Tax Division can be contacted at **TransferPricing@revenue.ie**.
3. The law provides for penalties where any person makes or delivers, or knowingly or carelessly assists another to make or deliver, an incorrect claim.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.