

CONFIDENTIAL

2020-02-07

**Enquiries**  
Dr Jozua Loots

**Email**  
[TransferPricing@sars.gov.za](mailto:TransferPricing@sars.gov.za)

**Telephone**  
(012) 647 9218



*South African Revenue Service*

**x South Africa (Pty) Ltd**

Email: x

Contact: 0114881700

Pretoria Head Office  
299 Bronkhorst Street,  
Nieuw Muckleneuk, 0181  
Private Bag X923,  
Pretoria, 0001

**Request for Information:-Transfer Pricing Intra Group services Review: Financial Year End ("FY") 2016-FY2017**

SARS is conducting a transfer pricing (TP) intra group services review of x South Africa (Pty) Ltd (Tax Reference Number x) for FY2016 and FY2017. In order to complete the TP intra group services review for FY2016 and FY2017 x South Africa (Pty) Ltd is required in terms of section 46 of the Tax Administration Act 28 of 2011 (the "TAA") to furnish SARS with the following information/ documents:

1. The contemporaneous TP documents for "FY2017" including the benchmark and or comparable analysis studies. Please provide copies of the contemporaneous TP documents for the preceding year, FY 2016, including the benchmark and or comparable analysis studies used to illustrate the arm's length nature of the intra groups services considered.
2. Please provide the intra group services agreement(s) of the intra group services provided and or received by x South Africa (Pty) Ltd and its related parties.
3. Please provide a reconciliation summary of the intra group services between x South Africa (Pty) Ltd and its related parties Please refer to Annexure A
4. Please provide copies of invoices (submitted or received) for the intra group services provided or received from related parties.
5. You are required to provide copies of the relevant material requested as indicated above within **21 business days** from the date of this letter.
6. In addition to providing copies and retaining originals for your records, electronically stored data may be submitted by arrangement with the SARS official.

CONFIDENTIAL

**CONFIDENTIAL**

7. Should you have any queries relating to this request, please correspond with the above email.

Sincerely

**Dr Jozua Loots**

**Executive: Business and Individual Tax**

**ISSUED ON BEHALF OF THE COMMISSIONER OF THE SOUTH AFRICAN REVENUE SERVICES**

**CONFIDENTIAL**

**ANNEXURE A**

	Related party providing intra group service		Related party receiving intra group service		Details pertaining to the arm's length consideration						
	Entity Name	Jurisdiction	Entity Name	Jurisdiction	Characterisation of service (i.e., Marketing, IT, Legal, etc)	Charging methodology applied (Direct / Indirect)	Allocation key used	Transfer Pricing methodology used ( i.e., TNMM, Cost +, Profit Split, CCA)	If cost based methodology being used, cost base in local currency	Mark-up applied to cost base if such a methodology has been used	No of comparables accepted to determine arm's length range
1											
2											
3											