



<b>Do not use this area</b>									

**INFORMATION RETURN OF NON-ARM'S LENGTH TRANSACTIONS WITH NON-RESIDENTS  
T106 SUMMARY FORM**

- Refer to the instruction sheet before you complete the T106 Summary and Slips.
- Complete a separate T106 Slip for each non-resident.
- Refer to the instruction sheet for information on the penalties applicable to each T106 Slip.

**Section 1 – Reporting person/partnership identification**

Check (✓) the applicable box and complete the areas that apply.

<input type="checkbox"/>	Corporation name	Business Number (BN)
<input type="checkbox"/>	Partnership name	Partnership code 1 <input type="text"/> 2 <input type="text"/> 3 <input type="text"/>
<input type="checkbox"/>	Trust name	Partnership identification number H A <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<input type="checkbox"/>	Trust account number T <input type="text"/> - <input type="text"/> - <input type="text"/>	
<input type="checkbox"/>	Individual	Individual code 1 <input type="text"/> 2 <input type="text"/>
	First name      Last name      Initial	Social Insurance Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Reporting person/partnership address:	No.      Street City      Province or territory	Postal code <input type="text"/> <input type="text"/> <input type="text"/>

**Section 2 – Summary information**

1. For what tax year/fiscal period are you filing these T106 forms? From <input type="text"/> Year <input type="text"/> Month <input type="text"/> Day To <input type="text"/> Year <input type="text"/> Month <input type="text"/> Day	2. Is this the first time you have filed T106 forms? <input type="checkbox"/> Yes <input type="checkbox"/> No If "no", indicate the last tax year/fiscal period end for which the reporting person/partnership filed T106 forms. <input type="text"/> Year <input type="text"/> Month <input type="text"/> Day
3. Enter the total number of T106 Slips attached. <input type="text"/> <input type="text"/> <input type="text"/>	4. Enter the total of all box "E" amounts from the T106 Slips attached to the nearest Canadian dollar. \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	5. Enter the gross revenue of the reporting person/partnership to the nearest Canadian dollar. \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
6. State the main business activities of the reporting person/partnership by entering the appropriate NAICS code(s) from the list in the instructions. NAICS code(s): 1 <input type="text"/> <input type="text"/> 2 <input type="text"/> <input type="text"/> 3 <input type="text"/> <input type="text"/> 4 <input type="text"/> <input type="text"/>	
7. Are any of the amounts (e.g., income, deductions, foreign tax credits) claimed by the reporting person/partnership in the current tax year/fiscal period affected by any completed, outstanding or anticipated requests for competent authority assistance? <input type="checkbox"/> Yes <input type="checkbox"/> No	
8. Are any of the amounts (e.g., income, deductions, foreign tax credits) claimed by the reporting person/partnership in the current tax year/fiscal period adjusted to reflect an assessment or a proposed assessment by a foreign tax administration? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9. Are any of the transfer pricing methodologies (TPM) used by the reporting person/partnership predicated on an advanced pricing arrangement (APA) or similar arrangement between any non-resident and a foreign tax administration? <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Does the reporting person/partnership have to file a NR4, T4, T4A or T4A-NR return(s) for the transactions reported in Part III of the T106 Slips? <input type="checkbox"/> Yes <input type="checkbox"/> No If "yes," state the primary account numbers: 1 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

**Section 3 – Non-monetary or nil consideration**

1. Has the reporting person/partnership received from or provided to any non-resident any non-monetary consideration for any service, transfer of tangible or intangible property, or anything whatever, under an exchange, swap, barter, bonus, discount or other such arrangement?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Has the reporting person/partnership provided to any non-resident any service, transfer of tangible or intangible property, or anything whatever, for which there was nil consideration?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Certification**

Person to contact for more information (please print)			
First name	Last name	Area code (      )	Telephone number
I, _____, certify that the information given on these T106 Summary and Slips is, to the best of my knowledge, correct and complete.			
Date	Authorized signing officer's, person's, or representative's signature	Position, title, or officer's rank	

## Instructions

State all monetary amounts to the nearest Canadian dollar (no cents).

### Section 1 – Reporting person/partnership identification

#### For partnership code, check (✓):

- 1 If end partners are individuals or trusts.
- 2 If end partners are corporations.
- 3 If end partners are a combination of 1 and 2 mentioned above.

An end partner is the final recipient (corporation, trust or individual) that receives an allocation of income from the partnership after the income has flowed through the various levels of a tiered partnership.

#### For individual code, check (✓):

- 1 If the individual or the individual's spouse is self employed.
- 2 If the individual or the individual's spouse is not self employed.

### Section 2 – Summary Information

**Q.1.** Enter the applicable tax year/fiscal period.

**Q.2.** State if this is the first time that a T106 has been filed. If "no", enter the last tax year/fiscal period end for which T106 documentation was filed.

**Q.5.** Enter the gross revenue of the reporting person/partnership. Do not enter the net income or taxable income. When reporting non-arm's length transactions between a related party and a branch, enter the gross income attributable to the branch.

**Q.6.** State the main business activities of the reporting person/partnership by entering the appropriate North American Industrial Classification System (NAICS) code(s) from the list in the instructions. Main business activity means any business segment which accounts for more than 10% of the gross revenue of the reporting person/partnership or the non-resident.

#### **Certification**

An authorized officer, person, or representative has to sign this form when it is completed. The certification declaration on this form applies to the T106 Summary and Slips.



## Instructions

State all monetary amounts to the nearest Canadian dollar (no cents).

### Part II – Non-resident information

**Q.1 and Q.2.** Enter the name and address of the non-resident. Enter the appropriate country code from the list in the instructions.

**Q.3.** State the type of relationship that exists between the reporting person/partnership and the non-resident. The Canada Revenue Agency needs the relevant financial statements (in English or French) of the non-resident if the non-resident is controlled by the reporting person or partnership and is resident in a non-treaty country. Canada has income tax conventions (treaties) with more than 60 countries. These include the United States, the United Kingdom, France, Japan, and Australia. For information about the countries with which Canada has concluded an income tax treaty, contact your tax services office or consult the Internet at: [www.fin.gc.ca](http://www.fin.gc.ca).

**Q.4.** State the main business activities for the transactions reported in Part III by entering the appropriate North American Industrial Classification System (NAICS) codes from the list in the instructions. You can enter more than one code.

**Q.5.** State the main countries for the transactions reported in Part III by entering the appropriate country code from the list in the instructions. You can enter more than one code.

**Q.6.** Enter "yes" or "no" to the question. In general, subsection 247(4) of the *Income Tax Act* relates to the requirement to maintain and make available contemporaneous transfer pricing documentation. You can find more information on contemporaneous documentation requirements in Information Circular 87-2R, International Transfer Pricing. The circular is available at our tax services offices and on the Internet at: [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

### Part III – Transactions between reporting person/partnership and non-resident

Enter (to the nearest Canadian dollar) the monetary consideration derived or incurred for the transactions in Part III. Only record in Part III those amounts that apply to the non-resident described in Part II. Report gross amounts in the two columns.

The "Sold to non-resident" and "Revenue from non-resident" refers to gross sales and revenue received from non-arm's length transactions with non-residents. For example, this includes transactions related to exports from Canada and services provided to the non-resident.

The "Purchased from non-resident" and "Expenditure to non-resident" refers to gross purchases and expenditures made relating to non-arm's length transactions with non-residents. For example, this includes transactions related to imports into Canada and services provided by the non-resident.

### Do you need more information?

For general enquiries, contact the Business Enquiries section of your tax services office. For detailed information about completing the form, contact the International Audit Division of your tax services office. The address and telephone number of the tax services office are listed under "the Canada Revenue Agency" in the Government of Canada section of your telephone book and on the Internet at: [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).



Part I - Reporting person/partnership information

Refer to the information and instruction sheet before you complete this form. Check (✓) the applicable box and complete the areas that apply.

Slip \_\_\_\_\_ of \_\_\_\_\_

Form for Part I reporting information, including Corporation, Partnership, Trust, and Individual sections with various identification numbers and dates.

Part II - Non-resident information

Form for Part II non-resident information, including name, address, type of relationship, and business activities.

Part III - Transactions between reporting person/partnership and non-resident

Enter in the appropriate box the monetary consideration (to the nearest Canadian dollar) derived or incurred for the following transactions with the non-resident. Enter the appropriate transfer pricing methodology (TPM) codes from the list in the instructions.

Tangible Property

Table for Tangible Property with columns: Sold to non-resident, TPM, Purchased from non-resident, TPM. Includes rows for Stock in trade/raw materials and Other.

Rents, Royalties and Intangible Property

Table for Rents, Royalties and Intangible Property with columns: Revenue from non-resident, TPM, Expenditure to non-resident, TPM. Includes rows for Rents, Royalties, License or franchise fees, and Intangible property or rights.

Services

Table for Services with columns: Revenue from non-resident, TPM, Expenditure to non-resident, TPM. Includes rows for Managerial/financial/administrative/marketing/training, Engineering/technical/construction, Research and development, and Commissions.

Financial

Table for Financial with columns: Revenue from non-resident, TPM, Expenditure to non-resident, TPM. Includes rows for Interest, Dividends, Insurance, and Other including derivatives.

Other

Table for Other with columns: Revenue from non-resident, TPM, Expenditure to non-resident, TPM. Includes row for Reimbursement of expenses (at cost).

Please enter the total of all entries made in each column of Part III

A = [Total Revenue] B = [Total Expenditure]

Part IV - Loans, advances, investments and similar amounts

Table for Part IV with columns: Beginning balance, Increase, Decrease, Ending balance. Includes rows for Amounts owed by/to reporting person and Investment in non-resident.

Please enter the total of all entries made in each column of Part IV

C = [Total Increase] D = [Total Decrease]

Please enter in box E the total of all entries made in boxes A, B, C, and D

E = \$ [Total Box]

Part V - Current accounts

Table for Part V with columns: Beginning balance, Increase, Decrease, Ending balance. Includes rows for Amount of accounts payable and Amount of accounts receivable.

## Instructions

State all monetary amounts to the nearest Canadian dollar (no cents).

### Part II – Non-resident information

**Q.1 and Q.2.** Enter the name and address of the non-resident. Enter the appropriate country code from the list in the instructions.

**Q.3.** State the type of relationship that exists between the reporting person/partnership and the non-resident. The Canada Revenue Agency needs the relevant financial statements (in English or French) of the non-resident if the non-resident is controlled by the reporting person or partnership and is resident in a non-treaty country. Canada has income tax conventions (treaties) with more than 60 countries. These include the United States, the United Kingdom, France, Japan, and Australia. For information about the countries with which Canada has concluded an income tax treaty, contact your tax services office or consult the Internet at: [www.fin.gc.ca](http://www.fin.gc.ca).

**Q.4.** State the main business activities for the transactions reported in Part III by entering the appropriate North American Industrial Classification System (NAICS) codes from the list in the instructions. You can enter more than one code.

**Q.5.** State the main countries for the transactions reported in Part III by entering the appropriate country code from the list in the instructions. You can enter more than one code.

**Q.6.** Enter "yes" or "no" to the question. In general, subsection 247(4) of the *Income Tax Act* relates to the requirement to maintain and make available contemporaneous transfer pricing documentation. You can find more information on contemporaneous documentation requirements in Information Circular 87-2R, International Transfer Pricing. The circular is available at our tax services offices and on the Internet at: [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

### Part III – Transactions between reporting person/partnership and non-resident

Enter (to the nearest Canadian dollar) the monetary consideration derived or incurred for the transactions in Part III. Only record in Part III those amounts that apply to the non-resident described in Part II. Report gross amounts in the two columns.

The "Sold to non-resident" and "Revenue from non-resident" refers to gross sales and revenue received from non-arm's length transactions with non-residents. For example, this includes transactions related to exports from Canada and services provided to the non-resident.

The "Purchased from non-resident" and "Expenditure to non-resident" refers to gross purchases and expenditures made relating to non-arm's length transactions with non-residents. For example, this includes transactions related to imports into Canada and services provided by the non-resident.

### Do you need more information?

For general enquiries, contact the Business Enquiries section of your tax services office. For detailed information about completing the form, contact the International Audit Division of your tax services office. The address and telephone number of the tax services office are listed under "the Canada Revenue Agency" in the Government of Canada section of your telephone book and on the Internet at: [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).



## Information Return of Non-Arm's Length Transactions with Non-Residents

### T106 Information and Instructions

#### Purpose

The T106 Summary and Slips are annual information returns used to report non-arm's length transactions between reporting persons or partnerships and non-residents under section 233.1 of the *Income Tax Act*. The T106 Summary and Slips are prescribed forms.

#### Definitions

For the purpose of section 233.1 of the *Income Tax Act*, the T106 Summary and Slips and the following instructions apply:

A "**reporting person**" for a taxation year means a person (corporation, trust or individual) who, at any time in the year,  
(a) is resident in Canada; or  
(b) is non-resident and carries on business (other than a business carried on as a member of a partnership) in Canada.

A "**reporting partnership**" for a fiscal period means a partnership  
(a) a member of which is resident in Canada in the period; or  
(b) that carries on business in Canada in the period.

A "**reportable transaction**" means  
(a) in the case of

- (i) a reporting person for a taxation year who is not resident in Canada at any time in the year, or
  - (ii) a reporting partnership for a fiscal period no member of which is resident in Canada in the period, a transaction or a series of transactions that relate in any manner whatever to a business carried on in Canada by the reporting person or partnership in the year or period or a preceding taxation year or period; and
- (b) in any other case, a transaction or series of transactions that relate in any manner whatever to a business carried on by a reporting person (other than a business carried on by a reporting person as a member of a partnership) or partnership in a taxation year or fiscal period.

The terms **arm's length** and **non-arm's length** are discussed in Interpretation Bulletin IT 419, *Meaning of Arm's Length*. Refer also to sections 251 and 252 of the *Income Tax Act*.

#### Who has to file

A **reporting person** has to file T106 documentation for a tax year in respect of reportable transactions in which the reporting person and the non-arm's length non-resident person (or partnership of which that non-resident person is a member) participated in the period. The reporting person has to file the T106 documentation if the total reportable transactions for all the non-residents combined is **more than CAN \$1,000,000 (i.e. the total of all Box E amounts is more than CAN \$1,000,000)**.

A **reporting partnership** has to file T106 documentation for a fiscal period in respect of reportable transactions in which the reporting partnership and the non-arm's length non-resident person (or partnership of which the non-resident person is a member) participated in the period. The reporting partnership has to file the T106 documentation if the total reportable transactions for all the non-residents is **more than CAN \$1,000,000 (i.e. the total of all Box E amounts is more than CAN \$1,000,000)**. File T106 documentation for the partnership only and not for each partner.

#### Branches

A Canadian branch of a foreign-based corporation or a foreign-based branch of Canadian corporation does not have to file T106 documentation for notional transactions. However, non-arm's length transactions between a branch and a non-arm's length party have to be reported in the reporting person's/partnership's T106.

#### When to file

T106 documentation has to be filed on or before the following dates:

**Corporations** – six months after the end of the tax year.

**Partnerships** – the due date is the same as the due date for filing a partnership information return under section 229 of the *Income Tax Regulations*. If no partnership information return has to be filed, the reporting partnership's due date is the day by which the partnership information return would be required to be filed if section 229 did apply to the reporting partnership.

**Trusts** - 90 days after the end of the tax year.

**Individuals** - April 30 after the end of each calendar year. For individuals who are self-employed, or individuals whose spouse is self-employed, the filing due date is extended, as with their T1 individual income tax returns, to June 15 after the end of the calendar year.

For short tax years/fiscal period ends, T106 documentation is due at the same time as the filing due date of the T1, T2, and T3 income tax returns or the T5013 information return. For short tax years/fiscal periods which together do not exceed 12 month, one set of T106 documentation is enough if information for the tax years/fiscal periods is detailed in a letter that must accompany the T106 documentation.

#### What to file

Each reporting person or partnership has to file one T106 Summary, as well as a separate T106 Slip for each non-resident. The information reported in the T106 is filed in respect of the corporation, partnership, trust or individual and not by sub-division, cost centre or individual partner.

#### Where to file

T106 documentation has to be mailed to the **Ottawa Technology Centre, Validation and Verification Division, Other Programs Unit, 875 Heron Road, Ottawa ON K1A 1A2**. T106 documentation has to be filed separately from the income tax return. Do not attach T106 documentation to your income tax return.

#### Penalties

**Late Filing** – A late filing penalty, or multiple late filing penalties for more than one T106 Slip may be assessed under subsection 162(7) of the *Income Tax Act* where T106 documentation is filed after the due date. The penalty is equal to the greater of \$100 and \$25 per day, as long as the failure to file continues, to a maximum of 100 days.

**Failure to file** – A failure to file penalty may be assessed under subsection 162(10) of the *Income Tax Act* where reporting persons or partnerships knowingly, or under circumstances amounting to gross negligence, fail to file or fail to comply with a request by the Canada Revenue Agency (CRA) for T106 documentation. The minimum penalty is \$500 per month, to a maximum of \$12,000 for each failure to comply. Where the CRA has served a demand to file T106 documentation, the minimum penalty is \$1,000 per month, to a maximum of \$24,000 for each failure to comply.

**False statement or omission** – A false statement or omissions penalty may be assessed under subsection 163(2.4) of the *Income Tax Act* where information provided on the T106 Summary or Slip is incomplete or incorrect. The penalty is \$24,000.





## North American Industrial Classification

NAICS Code		NAICS Code	
	<b>Agriculture</b>		<b>Information</b>
111	Crop Production	511	Publishing Industries
112	Animal Production	512	Motion Picture and Sound Recording Industries
113	Forestry and Logging	513	Broadcasting and Telecommunications
114	Fishing, Hunting and Trapping	514	Information Services and Data Processing Services
115	Support Activities for Agriculture and Forestry		
	<b>Mining</b>	521	<b>Finance and Insurance</b>
211	Oil and Gas Extraction		Monetary Authorities - Central Bank
212	Mining (except oil and gas)	522	Credit Intermediation and Related Activities
213	Support Activities for Mining and Oil and Gas Extraction	523	Securities, Commodity Contracts and Other Intermediation and Related Activities
	<b>Utilities</b>	524	Insurance Carriers and Related Activities
221	Utilities	525	Funds, Trusts and Other Financial Vehicles
	<b>Construction</b>		<b>Real Estate and Rental and Leasing</b>
233	Building, Developing and General Contracting	531	Real Estate
234	Heavy Construction	532	Rental and Leasing Services
235	Special Trade Contractors	533	Owners and Lessors of Other Non-Financial Assets
	<b>Manufacturing</b>		<b>Professional, Scientific and Technical Services</b>
311	Food Manufacturing	541	Professional, Scientific and Technical Services
312	Beverage and Tobacco Product Manufacturing		<b>Management of Companies and Enterprises</b>
313	Textile Mills	551	Management of Companies and Enterprises
314	Textile Product Mills		<b>Administrative and Support, Waste Management and Remediation Services</b>
315	Clothing Manufacturing		Administrative and Support Services
316	Leather and Allied Product Manufacturing	561	Administrative and Support Services
321	Wood Product Manufacturing	562	Waste Management and Remediation Services
322	Paper Manufacturing		<b>Educational Services</b>
323	Printing and Related Support Services	611	Educational Services
324	Petroleum and Coal Products Manufacturing		<b>Health Care and Social Assistance</b>
325	Chemical Manufacturing		Ambulatory Health Care Services
326	Plastics and Rubber Products Manufacturing	621	Ambulatory Health Care Services
327	Non-Metallic Mineral Product Manufacturing	622	Hospitals
331	Primary Metal Manufacturing	623	Nursing and Residential Care Facilities
332	Fabricated Metal Product Manufacturing	624	Social Assistance
333	Machinery Manufacturing		<b>Arts, Entertainment and Recreation</b>
334	Computer and Electronic Product Manufacturing		Performing Arts, Spectator Sports and Related Industries
335	Electrical Equipment, Appliance and Component Manufacturing	711	Performing Arts, Spectator Sports and Related Industries
336	Transportation Equipment Manufacturing	712	Museums, Historical Sites and Similar Institutions
337	Furniture and Related Product Manufacturing	713	Amusement, Gambling and Recreation Industries
339	Miscellaneous Manufacturing		<b>Accommodation and Food Services</b>
	<b>Wholesale Trade</b>	721	Accommodation
421	Wholesale Trade, Durable Goods	722	Food Services and Drinking Places
422	Wholesale Trade, Non-Durable Goods		<b>Other Services (except public administration)</b>
	<b>Retail Trade</b>	811	Repair and Maintenance
441	Motor Vehicle and Parts Dealers	812	Personal and Laundry Services
442	Furniture and Home Furnishings Stores	813	Religious, Grant-Making, Civic, Professional and Similar Organizations
443	Electronics and Appliance Stores	814	Private Households
444	Building Material and Garden Equipment and Supplies Dealers		<b>Public Administration</b>
445	Food and Beverage Stores	921	Executive, Legislative, Public Finance and General Government
446	Health and Personal Care Stores	922	Justice, Public Order, and Safety
447	Gasoline Stations	923	Administration of Human Resource Programs
448	Clothing and Clothing Accessories Stores	924	Administration of Environmental Quality Programs
451	Sporting Goods, Hobby, Book and Music Stores	925	Administration of Housing Programs, Urban Planning and Community Development
452	General Merchandise Stores	926	Administration of Economic Programs
453	Miscellaneous Store Retailers	927	Space Research and Technology
454	Non-Store Retailers	928	National Security and International Affairs
	<b>Transportation and Warehousing</b>		
481	Air Transportation		
482	Rail Transportation		
483	Water Transportation		
484	Truck Transportation		
485	Transit and Ground Passenger Transportation		
486	Pipeline Transportation		
487	Scenic and Sightseeing Transportation		
488	Support Activities for Transportation		
491	Postal Service		
492	Couriers and Messengers		
493	Warehousing and Storage Facilities		

## Country Codes

<b>AFG</b> Afghanistan	<b>DOM</b> Dominican Republic	<b>LSO</b> Lesotho	<b>LCA</b> St. Lucia
<b>ALB</b> Albania	<b>TMP</b> East Timor	<b>LBR</b> Liberia	<b>SPM</b> St. Pierre and Miquelon
<b>DZA</b> Algeria	<b>ECU</b> Ecuador	<b>LBY</b> Libyan Arab Jamahiriya	<b>VCT</b> St. Vincent and the Grenadines
<b>ASM</b> American Samoa	<b>EGY</b> Egypt	<b>LIE</b> Liechtenstein	<b>SMR</b> San Marino
<b>AND</b> Andorra	<b>SLV</b> El Salvador	<b>LTU</b> Lithuania	<b>STP</b> Sao Tome and Principe
<b>AGO</b> Angola	<b>GNQ</b> Equatorial Guinea	<b>LUX</b> Luxembourg	<b>SAU</b> Saudi Arabia
<b>AIA</b> Anguilla	<b>ERI</b> Eritrea	<b>MAC</b> Macau	<b>SEN</b> Senegal
<b>ATA</b> Antarctica	<b>EST</b> Estonia	<b>MKD</b> Macedonia	<b>SYC</b> Seychelles
<b>ATG</b> Antigua and Barbuda	<b>ETH</b> Ethiopia	<b>MDG</b> Madagascar	<b>SLE</b> Sierra Leone
<b>ARG</b> Argentina	<b>FLK</b> Falkland Islands (Malvinas)	<b>MDR</b> Madeira	<b>SGP</b> Singapore
<b>ARM</b> Armenia	<b>FRO</b> Faroe Islands	<b>MWI</b> Malawi	<b>SVK</b> Slovak Republic
<b>ABW</b> Aruba	<b>FJI</b> Fiji	<b>MYS</b> Malaysia	<b>SVN</b> Slovenia
<b>AUS</b> Australia	<b>FIN</b> Finland	<b>MDV</b> Maldives	<b>SLB</b> Solomon Islands
<b>AUT</b> Austria	<b>FRA</b> France	<b>MLI</b> Mali	<b>SOM</b> Somalia
<b>AZE</b> Azerbaijan	<b>GUF</b> French Guiana	<b>MLT</b> Malta	<b>ZAF</b> South Africa
<b>AZO</b> Azores	<b>PYF</b> French Polynesia	<b>MHL</b> Marshall Islands	<b>SGS</b> South Georgia and the South Sandwich Islands
<b>BHS</b> Bahamas	<b>ATF</b> French Southern Territories	<b>MTQ</b> Martinique	<b>ESP</b> Spain
<b>BHR</b> Bahrain	<b>GAB</b> Gabon	<b>MRT</b> Mauritania	<b>LKA</b> Sri Lanka
<b>BGD</b> Bangladesh	<b>GMB</b> Gambia	<b>MUS</b> Mauritius	<b>SDN</b> Sudan
<b>BRB</b> Barbados	<b>GEO</b> Georgia	<b>MYT</b> Mayotte	<b>SUR</b> Surinam
<b>BLR</b> Belarus	<b>DEU</b> Germany	<b>MEX</b> Mexico	<b>SJM</b> Svalbard and Jan Mayen
<b>BEL</b> Belgium	<b>GHA</b> Ghana	<b>FSM</b> Micronesia	<b>SWZ</b> Swaziland
<b>BLZ</b> Belize	<b>GIB</b> Gibraltar	<b>MDA</b> Moldova	<b>SWE</b> Sweden
<b>BEN</b> Benin	<b>GRC</b> Greece	<b>MCO</b> Monaco	<b>CHE</b> Switzerland
<b>BMU</b> Bermuda	<b>GRL</b> Greenland	<b>MNG</b> Mongolia	<b>SYR</b> Syrian Arab Republic
<b>BTN</b> Bhutan	<b>GRD</b> Grenada	<b>MSR</b> Montserrat	<b>TJK</b> Tajikistan
<b>BOL</b> Bolivia	<b>GLP</b> Guadeloupe	<b>MAR</b> Morocco	<b>TWN</b> Taiwan
<b>BIH</b> Bosnia and Herzegovina	<b>GUM</b> Guam	<b>MOZ</b> Mozambique	<b>TZA</b> Tanzania
<b>BWA</b> Botswana	<b>GTM</b> Guatemala	<b>MMR</b> Myanmar (Burma)	<b>THA</b> Thailand
<b>BVT</b> Bouvet Island	<b>GNS</b> Guernsey	<b>NAM</b> Namibia	<b>TGO</b> Togo
<b>BRA</b> Brazil	<b>GIN</b> Guinea	<b>NRU</b> Nauru	<b>TKL</b> Tokelau
<b>IOT</b> British Indian Ocean Territory	<b>GNB</b> Guinea-Bissau	<b>NPL</b> Nepal	<b>TON</b> Tonga
<b>BRN</b> Brunei Darussalam	<b>GUY</b> Guyana	<b>NLD</b> Netherlands	<b>TTO</b> Trinidad and Tobago
<b>BGR</b> Bulgaria	<b>HTI</b> Haiti	<b>ANT</b> Netherlands Antilles (Bonaire, Curaçao, St. Martin)	<b>TUN</b> Tunisia
<b>BFA</b> Burkina Faso (Upper Volta)	<b>HMD</b> Heard Island and McDonald Islands	<b>NCL</b> New Caledonia	<b>TUR</b> Turkey
<b>BDI</b> Burundi	<b>HND</b> Honduras	<b>NZL</b> New Zealand	<b>TKM</b> Turkmenistan
<b>KHM</b> Cambodia (Kampuchea)	<b>HKG</b> Hong Kong	<b>NIC</b> Nicaragua	<b>TCA</b> Turks and Caicos Islands
<b>CMR</b> Cameroon	<b>HUN</b> Hungary	<b>NER</b> Niger	<b>TUV</b> Tuvalu
<b>CAN</b> Canada	<b>ISL</b> Iceland	<b>NGA</b> Nigeria	<b>UGA</b> Uganda
<b>CNP</b> Canary Islands	<b>IND</b> India	<b>NIU</b> Niue	<b>UKR</b> Ukraine
<b>CPV</b> Cape Verde	<b>IDN</b> Indonesia	<b>NFK</b> Norfolk Island	<b>ARE</b> United Arab Emirates
<b>CYM</b> Cayman Islands	<b>IRN</b> Iran	<b>MNP</b> Northern Mariana Islands	<b>GBR</b> United Kingdom
<b>CAF</b> Central African Republic	<b>IRQ</b> Iraq	<b>NOR</b> Norway	<b>USA</b> United States
<b>TCD</b> Chad	<b>IRL</b> Ireland	<b>OMN</b> Oman	<b>UMI</b> United States Minor Outlying Islands
<b>CHL</b> Chile	<b>GBA</b> Isle of Man	<b>PAK</b> Pakistan	<b>URY</b> Uruguay
<b>CHN</b> China, People's Republic of (Mainland)	<b>ISR</b> Israel	<b>PLW</b> Palau	<b>UZB</b> Uzbekistan
<b>CXR</b> Christmas Island (Australia)	<b>ITA</b> Italy	<b>PAN</b> Panama	<b>VUT</b> Vanuatu (New Hebrides)
<b>CCK</b> Cocos (Keeling) Islands	<b>JAM</b> Jamaica	<b>PNG</b> Papua New Guinea	<b>VAT</b> Vatican City State (Holy See)
<b>COL</b> Colombia	<b>JPN</b> Japan	<b>PRY</b> Paraguay	<b>VEN</b> Venezuela
<b>COM</b> Comoros	<b>JRS</b> Jersey	<b>PER</b> Peru	<b>VNM</b> Vietnam
<b>COG</b> Congo	<b>JOR</b> Jordan	<b>PHL</b> Philippines	<b>VGB</b> Virgin Islands (British)
<b>COD</b> Congo, Democratic Republic of	<b>KAZ</b> Kazakhstan	<b>PCN</b> Pitcairn	<b>VIR</b> Virgin Islands (U.S.)
<b>COK</b> Cook Islands	<b>KEN</b> Kenya	<b>POL</b> Poland	<b>WLF</b> Wallis and Futuna Islands
<b>CRI</b> Costa Rica	<b>KIR</b> Kiribati	<b>PRT</b> Portugal	<b>ESH</b> Western Sahara
<b>CIV</b> Côte d'Ivoire (Ivory Coast)	<b>PRK</b> Korea, Democratic People's Republic of (North)	<b>PRI</b> Puerto Rico	<b>WSM</b> Western Samoa
<b>HRV</b> Croatia	<b>KOR</b> Korea, Republic of (South)	<b>QAT</b> Qatar	<b>YEM</b> Yemen
<b>CUB</b> Cuba	<b>KWT</b> Kuwait	<b>REU</b> Reunion	<b>YUG</b> Yugoslavia
<b>CYP</b> Cyprus	<b>KGZ</b> Kyrgyzstan	<b>ROM</b> Romania	<b>ZMB</b> Zambia
<b>CZE</b> Czech Republic	<b>LAO</b> Lao	<b>RUS</b> Russian Federation	<b>ZWE</b> Zimbabwe
<b>DNK</b> Denmark	<b>LAO</b> Lao	<b>RWA</b> Rwanda	
<b>DJI</b> Djibouti	<b>LVA</b> Latvia	<b>SHN</b> St. Helena	
<b>DMA</b> Dominica	<b>LBN</b> Lebanon	<b>KNA</b> St. Kitts and Nevis	

## Transfer Pricing Methodologies (TPM)

Use the codes listed below to reflect the main transfer pricing methodology.

- |   |  |
|---|--|
| 1 | Comparable Uncontrolled Price            |
| 2 | Cost-Plus                                |
| 3 | Resale                                   |
| 4 | Profit Split                             |
| 5 | Transactional Net Margin                 |
| 6 | Qualifying Cost Contribution Arrangement |
| 7 | Other                                    |

You can find more information on transfer pricing methods in Information Circular 87-2R, *International Transfer Pricing and Other International Transactions*. The circular is available at our tax services offices and on the Internet at: [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).