

**FORM NO. 56**

[See rule 123]

**MASTER FILE**

**Information and document to be furnished by the person who is a constituent entity under section 171(4)**

Part A: Particulars of the Person							
1.	Name:					<i>(refer Note 1)</i>	
2.	Address:					<i>(refer Note 2)</i>	
3.	Permanent Account Number (PAN):						
4.	E-mail Id:						
5.	Contact Number:					Country Code	Number
Part B: Other Information							
6.	Accounting Year for which the information and document is being submitted:						
7.	Details of the international group of which the assessee is a constituent entity:						
	Name <i>(refer Note 1)</i>			Address <i>(refer Note 2)</i>			
8.	Details of all the constituent entities of the international group operating in India:						
	Sl. No.	Name <i>(refer Note 1)</i>	PAN	Address <i>(refer Note 2)</i>			
	1.						
	2.	<i>(Repeat, if required)</i>					
9.	Details of all the constituent entities of the international group:						
	Sl. No.	Name <i>(refer Note 1)</i>	Address <i>(refer Note 2)</i>	Legal Status	Whether engaged in the development and management of intangible property (Yes/No)	Whether legally owns the intangible property/group of intangible property (Yes/No)	Intangible property/group of intangible property(ies) <i>(refer Note 3)</i>
	A	B	C	D	E	F	G
	1.						
	2.	<i>(Repeat, if required)</i>					
10.	Other details to be provided as separate enclosure:					<i>(attach as per Note 4)</i>	

**Verification**

I, \_\_\_\_\_, hereby affirm that the information provided in this application is true and correct to the best of my knowledge. I have not concealed any relevant fact.

I am submitting this application in my capacity as \_\_\_\_\_ (designation), holding PAN \_\_\_\_\_ and I am competent to verify and submit this application.

Place:

Signature:

Date:

Name:

Designation:

**Notes:**

1. The name shall include full name of the person, constituent entity or group name.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code/zip code.
3. In Part B (Sl. No. 9), column G is to be filled only if the answer in column F for the respective entity is Yes.
4. With respect to Part B (Sl. No. 10), following details shall be provided as annexures, namely: —

Annexure	Particulars
A-1	Chart depicting the legal status of the constituent entity and ownership structure of the entire international group.
A-2	<p>Written description of the business of the international group during the accounting year in accordance with rule 123(1)(C) containing the following, namely: —</p> <ul style="list-style-type: none"> <li>(i) the nature of the business or businesses;</li> <li>(ii) the important drivers of profits of such business or businesses;</li> <li>(iii) a description of the supply chain for the five largest products or services of the international group in terms of revenue and any other products including services amounting to more than five per cent of the consolidated group revenue;</li> <li>(iv) a list and brief description of important service arrangements made among members of the international group, other than those for research and development services;</li> <li>(v) a description of the capabilities of the main service providers within the international group;</li> <li>(vi) the transfer pricing policies for allocating service costs and determining prices to be paid for intra-group services;</li> <li>(vii) a list and description of the major geographical markets for the products and services offered by the international group;</li> <li>(viii) the functions, assets and risks analysis of the constituent entities of the international group that contribute at least ten per cent of the revenues or assets or profits of such group; and</li> <li>(ix) a description of the important business restructuring transactions, acquisitions and divestments.</li> </ul>
A-3	Description of the overall strategy of the international group for the development, ownership and exploitation of intangible property, including location of principal research and development facilities

	and their management.
A-4	List and brief description of important agreements among members of the international group related to intangible property, including cost contribution arrangements, principal research service agreements and license agreements.
A-5	Description of the transfer pricing policies of the international group related to research and development and intangible property.
A-6	Description of important transfers of interest in intangible property, if any, among entities of the international group, including the names and addresses of the selling and buying entities and the compensation paid for such transfers.
A-7	Detailed description of the financing arrangements of the international group, including the names and addresses of the top ten unrelated lenders.
A-8	List of group entities that provide central financing functions, including their addresses of operation and of effective management.
A-9	Detailed description of the transfer pricing policies of the international group related to financing arrangements among group entities.
A-10	A copy of the annual consolidated financial statement of the international group.
A-11	A list and brief description of the existing unilateral advance pricing agreements and other tax rulings in respect of the international group for allocation of income among countries.

5. This form is to be signed and verified by the person competent to verify the return of income under section 265.
6. Some of the information in the form would be pre-filled to the extent possible.
7. The amount mentioned in this form is to be filled in rupees unless stated otherwise.