

1 Non-Resident Taxation

1. **State True or False.**
“Same as 'Residence”, POEM will also be required to be determined on year to year basis.”
a) True
b) False
2. **A company will not be said to be engaged in 'active business outside India' in which of the following situations?**
a) If passive income more than 50% of its total income.
b) If less than 50% of its total assets are situated in India.
c) If less than 50% of total number of employees are situated in India or are resident in India.
d) If the payroll expenses incurred on such employees is less than 50% of its total payroll expenditure.
3. **State True or False.**
“The place where the key management decisions are implemented would be more important than the place where such decisions are taken.”
a) True
b) False
4. **Passive Income is aggregate of which of the following?**
 - i. Income from the transactions where the purchase of goods is from its associate enterprises
 - ii. Income by way of royalty, dividend, capital gains, interest (except for banking companies and public financial institutions) or rental income whether or not involving associate enterprises
 - iii. Income from the transactions where both the purchase and sale of goods is from/to its associate enterprises
 - iv. Income by way of interest for banking companies and public financial institutions*a) i and ii*
b) i and iv
c) ii and iii
d) iii and i
5. **The registered head office of Fredina Pharmaceutical Company Ltd is situated at Matunga Mumbai. The board meetings are held in Bali Indonesia. The predominant activities are carried out through the registered head office situated at Matunga Mumbai. Determine the Residential status of company.**
a) NR
b) Resident in India
c) Need to know the passive income, assets, total number of employees, total payroll expense to determine POEM
d) None of the above.

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6. Which of the following will be treated as business connection in India in case of a non-resident?
- a) Collection of news and views in India for transmission out of India.
 - b) Purchase of goods in India for export.
 - c) Business connection in India established by non-resident through a broker, general commission agent or any other agent who secure orders for NR & does not have an independent status.
 - d) Activities confined to display of rough diamonds.
7. "The transaction will establish the significant economic presence of Non-Resident in India even though the agreement for such transaction is not entered into in India, the Non-Resident does not have any permanent place of business or residence in India or the services are not provided in India" State True or False.
- a) True
 - b) False
8. Income from shooting of cinematograph films in India will be deemed to accrue or arise in India to a non-resident when,
- a) A firm which does not have any partner who is a citizen in of India or who is resident in India.
 - b) A company which does not have any shareholder who is a citizen in of India or who is resident in India.
 - c) An individual who is not a resident in India but he is Indian Citizen
 - d) All of the above.
9. In which of the following situations it is considered that the company or entity which has been registered outside India shall be deemed to derive its value substantially from assets located in India; if on the specified date;
- a) The value of Indian assets is Rs. 6 crore and the total value of assets of the company in Indian Rupees is Rs.30 crore.
 - b) The value of Indian assets is Rs. 15 crore and the total value of assets of the company in Indian Rupees is Rs.30 crore.
 - c) The value of Indian assets is Rs. 12 crore and the total value of assets of the company in Indian Rupees is Rs.40 crore.
 - d) The value of Indian assets is Rs. 6 crore and the total value of assets of the company in Indian Rupees is Rs.12 crore.
10. State True or False.
"Allowances and perquisites paid outside India to All Indian employees are exempt by virtue of section 10(7)"
- a) True
 - b) False

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11. Which of the following statements is correct??

- a) Interest u/s 9(1)(v) includes always interest payable by a person who is a non-resident in India.
- b) When interest is payable by a person resident in India in respect of any debt incurred or money borrowed and used, for the purpose of business or profession carried on by him outside India. or for the purpose of earning any income outside India, will be deemed to accrue or arise in India.
- c) Interest is payable by Mr. Neil a non-resident in respect of money borrowed in India, for the purpose other than the business or profession will not be deemed to accrue or arise in India.
- d) Interest payable by a Permanent Establishment (PE) in India of a non-resident engaged in the Business of Banking, to the Head Office of such non-resident, will not be deemed to accrue or arise in India.

12. State True or False.

"If a royalty is paid by a non-resident Mr. A for the purpose of any right, property or information to be used for personal purposes, such payment of royalty will be deemed to accrue or arise in India."

- a) True
- b) False

13. State True or False.

"Lumpsum royalty paid by a resident for transfer of all or any rights in respect of a computer software supplied by a non-resident manufacturer along with computer hardware under any scheme approved by the Govt. shall not be deemed to accrue or arise in India."

- a) True
- b) False

14. Fees for technical services includes any consideration or lumpsum consideration for rendering of any-

- 1) Managerial, Technical, Consultancy Services
- 2) Construction, Assembly, Mining

- a) Services mentioned in 1st point.
- b) Services mentioned in 2nd point.
- c) Both the points.
- d) None of the above.

15. Which of the following statements is true?

- a) To avail exemption u/s 10(4)(ii), the individual should be a person non-resident in India, as defined in the Income Tax Act, 1961.
- b) Remuneration received by a foreign national as an employee of a foreign enterprise is exempt u/s 10(6)(vi), if his stay in India does not exceed the aggregate period of 182 days.
- c) To avail exemption u/s 10(6)(ii), the officials of Embassies etc of foreign states should be a

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person non-resident in India.

d) Salary received by a non-resident for services rendered in connection with employment on foreign ship is exempt u/s 10(6)(viii).

16. State True or False.
“Exemption is available u/s 10(6) only to an individual who is not a citizen of India.”

- a) True*
- b) False*

17. Which of the following statements is incorrect?

- a) U/s 44B, non residents engaged in the shipping business are liable to pay tax @7.5% of the aggregate receipts which are deemed to accrue of received in India as per section 44B.*
- b) No further deductions are allowed u/s 44B, as profits are deemed to be 7.5% of the aggregate receipts which are deemed to accrue of received in India as per section 44B.*
- c) Those who do regular shipping business are covered u/s 172 and casual visit of Indian port is covered u/s 44B.*
- d) Assessee cannot disclose income lower than 7.5%*

18. Profits and gains in connection with the business of exploration etc. of mineral oil u/s 44BB is equal to ____ of the receipts which are deemed to accrue or arise in India.

- a) 7.5%*
- b) 10%*
- c) 5%*
- c) 7%*

19. Profits and gains in connection with the business of operation of aircrafts in the case of a non residents u/s 44BBA is equal to ____ of the receipts which are deemed to accrue or arise in India.

- a) 7.5%*
- b) 10%*
- c) 5%*
- d) 7%*

20. Profits and gains of foreign companies engaged in the business of civil construction etc. in certain turnkey power projects u/s 44BBB is equal to ____ of the receipts which are deemed to accrue or arise in India.

- a) 7.5%*
- b) 10%*
- c) 5%*
- d) 7%*

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21. The adjusted total income of a company incorporated in the USA is Rs. 15Lakh. The head office expenditure is of Rs. 50,000. Determine the deduction available u/s 44C.
- a) 75000
 - b) 1,50,000
 - c) 50,000
 - d) None of the above.
22. Details of capital gains on transfer of unlisted shares of Indian company in the hands of a non resident are as follows-
Full value of consideration- Rs. 150000
Cost of acquisition- Rs. 100000
Transfer Expenses- Rs. 5000
Date of transfer 31/01/2019 (TT Buying Rate Rs. 65, TT Selling Rate Rs. 70)
Date of Purchase 1/4/2008 (TT Buying Rate Rs. 45, TT Selling Rate Rs. 50)
Compute the capital gains
- a) Rs. 45000
 - b) Rs. 2787.85
 - c) Rs. 3002.3
 - d) None of the above.
23. Which of the following is an incorrect statement??
A sportsperson including an athlete who is not a citizen of India and is not a resident in India, will be charged to tax@20% on the income received
- a) By participating in any sports event
 - b) By working for any advertisement
 - c) By contributing to any articles related to sports
 - d) A sportsperson includes the persons working as match referees and umpires
24. State True or False.
“A non-resident sports association and any non-citizen, non-resident entertainer are taxed @20% of the Indian receipts after deducting eligible expenditure which is directly related to providing services in India”
- a) True
 - b) False
25. TDS is deducted from the salary payable in foreign currency at the rate of
- a) 10%
 - b) 20%
 - c) 30%
 - d) Average rate of Income Tax

2 Double Taxation Relief

1. Which of the following statements is incorrect?

- a) *Unilateral relief is provided by the country of residence, in spite of absence of mutual agreement between two countries.*
- b) *In exemption method, a particular income is taxed in only one of the two countries.*
- c) *In tax credit method, the country of residence allows the tax payer, the credit of the tax charged on the income earned in the country of source.*
- d) *None of the above.*

2. State True or False.

“The double Taxation Avoidance Treaties entered into by the Government of India override the domestic law except the provisions of GAAR”

- a) *True*
- b) *False*

3. State True or False.

“The charge of tax at a higher rate for a company incorporated outside India as compared to a domestic company would be considered as a less favourable charge or levy of tax in respect of such company”

- a) *True*
- b) *False*

4. **Mr. X a non-resident has earned income of Rs. 10,000 in India. The Double Taxation Avoidance Agreement applying to Mr. X states that, such income should be taxable in the country of residence. Which of the following statements is correct in this situation?**

- a) *Rs. 10000, being an Indian Income should be taxed in the country of source; i.e. India.*
- b) *Rs. 10,000 should be taxed in India and the credit of the same shall be available in the country of residence.*
- c) *Such income of Rs. 10,000 will not be taxed in India, considering the DTAA and more beneficial provisions will be applicable to Mr. X.*
- d) *None of the above.*

3 Transfer Pricing

1. **State True or False.**
'While determining arm's length price under the provisions of transfer pricing regulations, if the income works out to a figure lower than the income shown in the books of accounts, the provision of transfer pricing regulations will not apply.'

a. True
b. False
2. **Which of following will not be considered as an Associate Enterprise?**

a. A Ltd. Directly holds 50,000 shares in B Ltd. This shareholding consists of 56% of Voting power in B Ltd.
b. Total borrowing of B Ltd. Is of Rs. 10 Lakhs out of which Rs. 75,000 is guaranteed by A Ltd.
c. Total number of the Board of Directors in A Ltd. is 5, out of which 3 directors are appointed by B Ltd.
d. Total book value of assets of A Ltd. is Rs. 50 Lakhs, B Ltd. has advanced loan of Rs. 27 Lakhs to A Ltd.
3. **State True or False.**
"The transaction between an enterprise and the other person (person other than an Associated Enterprise), where both of the contracting parties are resident in India, cannot be termed as an International Transaction."

a) True
b) False
4. **Rule _____ provides for the manner of computation of arm's length price (range concept) when there are more than one ALPs computed as per the most appropriate method u/s 92C(1)**

a) 10C
b) 10CA
c) 10B(1)
d) 10AB
5. **Which of the following methods should be adopted for computing ALP, when the transaction\ involves transfer of unique intangibles, or multiple transactions which are so inter-related that they cannot be evaluated separately?**

a) Resale Price Method
b) Cost Plus Method
c) Transactional Net Margin Method
d) Profit Split Method
6. **State True or False.**
"The option to make reference to TPO is available to the Assessee."

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- a) True
- b) False

7. Which of the following statements is true?

- a) *The Assessee can make reference to the TPO directly.*
- b) *The order of the TPO is not binding on the AO.*
- c) *The order of the TPO is binding on the AO.*
- d) *TPO does not have the power to rectify his order u/s 154.*

8. The maximum available period available for exercising the option of Safe Harbour is

- a) 3 Years
- b) 4 Years
- c) 5 Years
- d) 6 Years

9. Which of the following is not correct with respect to minimum required operating profits in relation to the eligible international transactions as per Safe Harbour rule 10TD?

- a) *For provision of software development services having value of international transactions below Rs. 100 crore is 17%.*
- b) *For provision of knowledge process outsourcing services having employee cost below 40% is 18%.*
- c) *For providing of contract R &D services relating to software development having value of international transactions below Rs. 200 crores is 21%.*
- d) *For manufacture and export of core auto components 12%.*

10. Which of the following is the minimum required operating profit margin with respect to provision of Information Technology enabled services where the aggregate value of the eligible international transaction does not exceed Rs.100 Crore, in relation to Safe Harbour Rules?

- a) 17%
- b) 18%
- c) 21%
- d) 24%

11. Which of the following is the minimum required operating profit margin with respect to provision of Information Technology enabled services where the aggregate value of the eligible international transaction exceeds Rs.200 Crore, but does not exceed Rs. 500 Crore, in relation to Safe Harbour Rules?

- a) 17%
- b) Safe Harbour Not applicable

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- c) 21%
- d) 18%

- 12.** Which of the following is the minimum required operating profit margin with respect to provision of knowledge process outsourcing services, where the employee cost in relation to the operating expenses are between 40% to 60%, in relation to Safe Harbour Rules?
- a) 17%
 - b) 18%
 - c) 21%
 - d) 24%
- 13.** Which of the following is the minimum required operating profit margin with respect to provision of contract R & D services wholly or partly relating to the software development, where the value of eligible international transaction does not exceed Rs. 200 Crore, in relation to Safe Harbour Rules?
- a) 17%
 - b) 18%
 - c) 21%
 - d) 24%
- 14.** Which of the following is the minimum required operating profit margin with respect to provision of contract R & D services wholly or partly relating to generic pharmaceutical drugs, where the value of eligible international transaction does not exceed Rs. 200 Crore, in relation to Safe Harbour Rules?
- a) 17%
 - b) 18%
 - c) 21%
 - d) 24%
- 15.** Which of the following is the minimum required operating profit margin with respect to manufacture and export of core auto components from the eligible international transaction, relation to Safe Harbour Rules?
- a) 8.5%
 - b) 10%
 - c) 12%
 - d) 15%
- 16.** Which of the following is the minimum required operating profit margin with respect to manufacture and export of non-core auto components from the eligible international transaction, in relation to Safe Harbour Rules?
- a) 8.5%

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- b) 10%
- c) 12%
- d) 15%

17. The validity of the Advance Pricing Agreements will not exceed _____ years

- a) 1
- b) 2
- c) 3
- d) 5

18. State True or False.

"A person who has already undertaken any international transaction, is not eligible for applying for Advance Pricing Agreement."

- a) True
- b) False

19. The provision for Roll Back in APA Scheme is applicable for the international transactions entered into by the applicant during any period, not exceeding _____ previous years preceding the first of the previous year for which the APA applies.

- a) 2
- b) 3
- c) 4
- d) 5

20. The additional fees for applying for roll back provision is

- a) Rs. 1 Lakh
- b) Rs. 2.5 Lakh
- c) Rs. 3 Lakh
- d) Rs. 5 Lakh

21. Which of the following statements is true??

- a) Rollback provision applies in case the applicant has filed belated return u/s 139(4) and later on revised it u/s 139(5).
- b) Applicant can choose the years for applicability of Rollback provision.
- c) Rollback provision is not applicable in respect of an international transaction, for a rollback year, which is subject matter of an appeal before the appellate tribunal and the appellate tribunal has disposing of such appeal at any time before signing of the agreement.
- d) If in case the effect cannot be given to the rollback provision of an agreement in accordance with

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the rule, for any rollback year to which it applies, on account of the failure on the part of applicant, only that portion of the agreement is cancelled for which rollback fails.

- 22.** Which of the following are correct statements?
- I. The applicant can withdraw rollback application even while maintaining the APA application for the future years.**
 - II. The applicant can accept the rollback results without accepting the APA for future years.**
- a) I
 - b) II
 - c) Both of the above
 - d) None of the above
- 23.** Company A, Company B and Company C merge to form a Company C. Company C is the APA applicant. Rollback provision will be applicable to
- a) Company A
 - b) Company B
 - c) Company C
 - d) None of the above.
- 24.** As per rule 10D(2), the prescribed information and documents need not be kept & maintained where the aggregate value of international transaction does not exceed Rs. ____ crore.
- a) 5
 - b) 1
 - c) 10
 - d) 2
- 25.** The information and documents are required to be maintained for a period of ____ years, from the end of the relevant assessment year.
- a) 3
 - b) 5
 - c) 7
 - d) 8
- 26.** If the AO re-computes the total income of the assessee after determining the ALP, the deduction u/s 10AA and chapter VI-A
- a) Shall be allowed from the additional income
 - b) Shall not be allowed from the additional income

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- c) Shall be allowed proportionately*
- d) Depends on facts and circumstances of each case.*

27. State True or False.

“If the total income of an associated is computed on the determination of the ALP paid to another associated enterprise, from tax is deducted or deductible at source, the income of the other associated enterprise shall not be recomputed on this count.”

- a) True*
- b) False*

28. The audit report in transfer pricing case issued by a CA will be in form_____

- a) 3CB*
- b) 3CD*
- c) 3CEB*
- d) 3CDB*

29. The due date for filing return in case of transfer pricing is

- a) 30th November of the AY*
- b) 30th September of the AY*
- c) 31st July of the AY*
- d) 31st December of the AY*

30. State True or False.

“Every person who enters into an international transaction during a PY, is required to obtain a report from a CA and furnish such a report before a specified date.”

- a) True*
- b) False*

31. Penalty for under-reported income is leviable u/s 270A @_____of tax payable on underreported income.

- a) 100%*
- b) 150%*
- c) 200%*
- d) 50%*

32. Failure to report any international transaction would attract penalty u/s 270A(9) @_____

- a) 100%*
- b) 150%*

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- c) 200%
- d) 50%

33. Failure to furnish report of an accountant as required by section 92E would attract penalty u/s 271BA of Rs. ____

- a) 50,000
- b) 1,00,000
- c) 1,50,000
- d) 5,00,000

34. Failure to furnish information or document u/s 92D(3) would attract penalty u/s 271G @ ____ of the value of each international transaction to which the failure relates.

- a) 1%
- b) 0.5%
- c) 5%
- d) 2%

35. The country-by-country report has to be submitted by the parent entity of an international group to the prescribed authority in its _____

- a) Country of residence
- b) Country of source
- c) All the countries where the subsidiaries are located
- d) a)&b)

36. Penalty u/s 271GB(1) & (3) for non-furnishing the report by any reporting entity which is obliged to furnish such report within a month is from the due date is

- a) Rs. 5000 per day
- b) Rs. 6000 per day
- c) Rs. 5500 per day
- d) Rs. 2000 per day

37. Penalty u/s 271GB(1) & (3) for non-furnishing the report by any reporting entity which is obliged to furnish such report beyond one month is from the due date is

- a) Rs. 5000 per day for the period exceeding one month
- b) Rs. 6000 per day for the period exceeding one month
- c) Rs. 10000 per day for the period exceeding one month
- d) Rs. 15000 per day for the period exceeding one month

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38. **Penalty u/s 271GB(1) & (3) for non-furnishing the report by any reporting entity which is obliged to furnish such report beyond one month from the due date, even after service of notice for levying penalty for continuing failure beginning from the date of service of order is**
- a) *Rs. 10000 per day*
 - b) *Rs. 20000 per day*
 - c) *Rs. 50000 per day*
 - d) *Rs. 100000 per day*
39. **Penalty u/s 271GB(4) is levied for submission of inaccurate information in the CBC report**
- a) *Rs. 1,00,000*
 - b) *Rs. 5,00,000*
 - c) *Rs. 10,00,000*
 - d) *Rs. 3,00,000*
40. **Any transactions between the assessee carrying on any eligible business and other person will not be treated as “specified domestic transaction” u/s 92BA, if the aggregate of such transactions entered into by the assessee in the previous year does not exceed a sum of Rs.____crore.**
- a) *20*
 - b) *30*
 - c) *10*
 - d) *50*
41. **Where TDS is deductible from any payment made to a person located in the Notified Jurisdictional Area, it should be deducted @**
- a) *Rates specified in the relevant provisions of the Income Tax Act, 1961*
 - b) *Rates in force*
 - c) *30%*
 - d) *Highest of the above*

4 Advance Ruling

1. Which of the following persons cannot apply to the Authority of Advance Ruling??

- a) *Non-Resident*
- b) *A resident on behalf of a non-resident.*
- c) *A Public Sector Undertaking whose case is pending before any Income Tax Authority or Appellate Tribunal*
- d) *A Public Sector Undertaking whose case is pending before High Court.*

2. Which of the following persons can apply to the Authority of Advance Ruling??

- a) *A resident making an application involving determination of any question of law having transaction value of Rs. 90 crore.*
- b) *A Public Sector Undertaking whose case is pending before High Court.*
- c) *A resident making an application involving determination of any question of law having transaction value of Rs. 190 crore.*
- d) *A resident making an application involving determination of any fair market value of having quantum of Rs. 190 crore.*

3. If a resident (PSU) has made an application to the Authority of Advance Ruling, referring to any issues which are pending before Income Tax Authority or Appellate Tribunal; then

- a) *Income Tax Authority or Appellate Tribunal can give decision in such situation.*
- b) *Income Tax Authority or Appellate Tribunal cannot give any decision in such situation till issue is pending with AAR.*
- c) *Income Tax Authority or Appellate Tribunal will have the ultimate authority.*
- d) *Depends on the facts and circumstances of each case.*

4. No Chairman the Authority of Advance Ruling, of shall hold the office as such after he has attained the age of

- a) 60 years
- b) 65 years
- c) 67 years
- d) 70 years

5. No Vice Chairman or member of the Authority of Advance Ruling of shall hold the office as such after he has attained the age of

- a) 60 years
- b) 65 years
- c) 67 years
- d) 70 years

6. State True or False.

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"If there is any vacancy or any defect in the constitution of the Authority of Advance Ruling, any proceeding before, or pronouncement of advance ruling by the Authority cannot be treated as invalid."

- a) True
- b) False

7. State True or False.

"Application made to the Authority of Advance Ruling cannot be withdrawn by the applicant."

- a) True
- b) False

8. The Authority of Advance Ruling shall not allow an application where the question raised in the application is

- a) *In relation to a transaction which has been undertaken or proposed to be undertaken by a non-resident.*
- b) *In relation to a transaction which has been undertaken or proposed to be undertaken by a resident with a non-resident, involving question of taxability of such non-resident.*
- c) *In relation to determination of any question of law or fact.*
- d) *In relation to determination of fair market value.*

9. The Authority of Advance Ruling will pronounce the advance ruling within ____ months from the receipt of application.

- a) 3
- b) 5
- c) 6
- d) 9

10. The advance ruling shall be binding on

I. The assessee

II. All the income tax authorities

III. Principal Commissioner or Commissioner and Income Tax Authorities subordinate to the Principal Commissioner or Commissioner who are having jurisdiction over the applicant.

- a) I & II
- b) I & III
- c) II & III
- d) I

11. Minimum fees for making an application to the Authority of Advance Ruling is of Rs.

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- a) 10,000
- b) 5,000
- c) 2,500
- d) 15,000

12. The fees for making an application to the Authority of Advance Ruling where the total value of transactions does not exceed Rs. 100 crore is Rs._____

- a) 10 lacs
- b) 7 lacs
- c) 5 lacs
- d) 2 lacs

13. The fees for making an application to the Authority of Advance Ruling where the total value of transactions exceeds Rs. 100 crore but is restricted to Rs.300 crore is Rs._____

- a) 10 lacs
- b) 7 lacs
- c) 5 lacs
- d) 2 lacs

14. The fees for making an application to the Authority of Advance Ruling where the total value of transactions exceeds Rs. 300 crore is Rs._____

- a) 10 lacs
- b) 7 lacs
- c) 5 lacs
- d) 2 lacs

5 Equalisation Levy

1. Equalisation Levy is chargeable @__on the amount of consideration for specified services.

- a) 3%
- b) 5%
- c) 6%
- d) 10%

2. In which of the following cases the Equalisation Levy will be chargeable??

- a) When a non-resident providing a specified service has a PE in India and the specified service is effectively connected with such PE.
- b) When a non-resident providing a specified service does not have PE in India and provides such service to the person resident in India carrying on business or profession.
- c) When the aggregate amount of consideration received by a non-resident from providing specified service to the person resident in India carrying on business or profession does not exceed Rs. 1 lakh
- d) Where the payment for the specified service by the person resident in India, or the PE in India is not for the purposes of carrying out business or profession.

3. Date of payment of the deducted Equalisation Levy to the credit of the Central Government is

- a) 7th of the immediately following month.
- b) 5th of the immediately following month.
- c) 10th of the immediately following month.
- d) 31st of the immediately following month.

4. In relation to the Equalisation Levy the due date for submission of statement in prescribed format is__

- a) 31st July of the immediately following that Financial Year.
- b) 30th September of the immediately following that Financial Year.
- c) 30th November of the of the immediately following that Financial Year.
- d) 30th June of the immediately following that Financial Year.

5. State True or False.

“In relation to the Equalisation Levy belated or revised statement cannot be filed.”

- a) True
- b) False

ANSWER KEY

Ch. 1 - Non-Resident Taxation

1-A	2-A	3-B	4-C	5-B	6-C	7-A	8-C	9-B	10-B
11-C	12-B	13-A	14-A	15-D	16-A	17-C	18-B	19-C	20-B
21-C	22-B	23-D	24-B	25-D					

Ch. 2 - Double Taxation Relief

1-D	2-A	3-B	4-C
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Ch. 3 - Transfer Pricing

1-A	2-B	3-B	4-B	5-D	6-B	7-C	8-A	9-C	10-A
11-B	12-C	13-D	14-D	15-C	16-A	17-D	18-B	19-C	20-D
21-C	22-A	23-C	24-B	25-D	26-B	27-A	28-C	29-A	30-A
31-D	32-C	33-B	34-D	35-A	36-A	37-D	38-C	39-B	40-A
41-D									

Ch. 4 - Advance Ruling

1-D	2-C	3-B	4-D	5-C	6-A	7-B	8-D	9-C	10-B
11-A	12-D	13-C	14-A						

Ch. 5 - Equalisation Levy

1-C	2-B	3-A	4-D	5-B
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