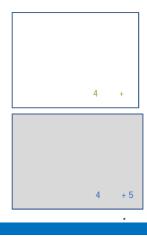
Ca&le Co is audited !t has &een reporting a net operating loss +, -./ for the years 2012 and 2013;

"he Country ' ta) authorities state that Ca&le Co should &e earning at least cost plus 1*1 and that a, -. does not



6

4 5

!f you know a ta)payer will re7uest for 5A6 under an applica&le Convention, the following aspects need to &e considered8

