SCOTTISH WATER
ANNUAL RETURN INFORMATION REQUIREMENTS

## Section N : Transfer Pricing
## Table N1 : Transfer Pricing Summary (Capex)

Report Year 2005-06

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|---|---|---|---|---|---|---|---|---|---|---|

### Block A: Market Testing

| Line Ref | Core Activity | Associate | Value of Contract £ | Period of Contract | Description | Type of Market Testing | Spend in Year £ | Turnover of Assoc £ | Core spend (Col 8) : Turnover(Col 9) % |
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### Block B: Cost Allocation. Recharges to Associate/Non Core from Core

| Line Ref | Core Activity | Assoc/ Non Core Activity | Total Value £ | Turnover of Assoc/Non Core £ | Core spend (Col 4) :Turnover (Col 5) % |
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### Block C: Cost Allocation. Recharges to Core from Associate/Non Core

| Assoc/ Non core Activity | Core Activity | Total Value £ | Turnover of Assoc/Non core | Core spend (Col 9) : Turnover (Col 10) % |
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**SCOTTISH WATER**
**ANNUAL RETURN INFORMATION REQUIREMENTS**

## Section N : Transfer Pricing
## Table N.2: Transfer Pricing Summary (P&L)

**Report Year 2005-06**

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|---|---|---|---|---|---|---|---|---|---|---|

### Block A: Market Testing

| Line Ref | Core Activity | Associate | Value of Contract £ | Period of Contract | Description | Type of Market Testing | Spend in Year £ | Turnover of Assoc £ | Core spend (Col 8) : Turnover(Col 9) % |
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### Block B: Cost Allocation. Recharges to Associate/Non core from Core

| Line Ref | Core Activity | Assoc/ Non Core Activity | Total Value £ | Turnover of Assoc/Non Core £ | Core spend (Col 4) :Turnover (Col 5) % |
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### Block C: Cost Allocation. Recharges to Core from Associate/Non core

| Assoc/ Non core Activity | Core Activity | Total Value £ | Turnover of Assoc/Non core | Core spend (Col 9) : Turnover (Col 10) % |
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