

TRANSFER PRICING DECLARATION FORM

(Please refer to the attached guidelines to complete this form)

PART A: PARTICULARS OF REPORTING COMPANY OR ENTITY

| A1 : | Name of F Company | 1 0 | | | | | | | | | | | | | | | | |
|-------------|-------------------------|--|-------------------------------|-----------------------------|------------------------------|-------------------------|-------------------------|------------------------|------------------------|----------------------|-----------------------|-----------------------|---------------------|-------------------------|------------------------|---------------------|-----------------------|-----------------|
| A2 : | Incorpora | tionNumber | | | | | | | | | | | | | | | | |
| A3 : | Country o | f Incorporation: | | | | | | | | | | | | | | | | |
| A4 : | Tax Identi | fication Number | | | | | | | | | | | | | | | | |
| A5: | Registere | d Address | | | | | | | | | | | | | | | | |
| | | City | | | | | | | | | | | | | | | | |
| | | Postcode | | | | | | | | | | | | | | | | |
| | | State | | | | | | | | | | | | | | | | |
| | | Country | | | | | | | | | | | | | | | | |
| A6: | Correspoi In Nigeria | ndence Address | | | | | | | | | | | | | | | | |
| | | City | | | | | | | | | | | | | | | | |
| | | Postcode | | | | | | | | | | | | | | | | |
| | | State | | | | | | | | | | | | | | | | |
| | 2. | lote: This form may l separately with a c tax computation fo This form is to be the information ea Failure to submit t tax law. | copy or su con rlier | / ea bmis nple pro | ch o ssior ted vide | fau at once d. | dited the t e exe | d fin :ax c cept | anci office in t | al st e wh the | tater iere ever | nent taxp it of | ts, s aye sig | elf-a r's f nific | isses ile is ant | sme resi char | ent a dent nges | and t. to |

A7: Business Locations

(Use separate sheets for additional business activities sited in different locations)

| A8 : | Telephone | Numbers | | | | | | | | | | | | | |
|--------------|------------|------------------------------|---------------|-----|-----|------|------|---------------|------|----------------------|-------|--|------|--------------|--|
| | | | | | | | | | | | | | | | |
| A9 : | E-mail Add | lress | | | | | | | | | | | | | |
| A10 : | Web Addro | ess | | | | | | | | | | | | | |
| A11 : | | /here Compa s in A5 above | - | rec | ord | sare | e ke | pt (<i>F</i> | Plea | n <i>ark</i> .ddr | - | | vith | <i>"X"</i>) | |
| | Address as | s as in A7 above | | | | | | | | | | | | | |
| | Other add | ress (<i>Please</i> s | speci <u></u> | fy) | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | City | | | | | | | | | | | | | |
| | | Postcode | | | | | | | | | | | | | |
| | | State | | | | | | | | | | | | | |
| | | Country | | | | | | | | | | | | | |

| 2 | Please | Note: |
|---|--------|--|
| | 1. | This form may be completed electronically, printed, signed and packaged |
| | | separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer's file is resident. |
| | 2. | This form is to be completed once except in the event of significant changes to the information earlier provided. |
| | 3. | Failure to submit this form on time attracts penalty as prescribed in the relevant tax law. |

A13: Ownership of Company (*Place "X" in all applicable boxes*):

| Entity of a | Entity of a | Subsidiary or | Subsidiary or | Parent of | Parent of | Branch or |
|-------------|-------------|----------------|---------------|------------|------------|-----------|
| Nigerian | Foreign | Associate of a | Associate of | foreign | Nigerian | PE of a |
| Government | Government | Foreign | a Nigerian | subsidiary | subsidiary | foreign |
| | | Company | Company | | | Company |
| | | | | | | |
| | | | | | | |

A14: Profit Sharing Business Arrangements(*Place "X" in all applicable boxes*):

| Partnership | Joint Venture | Consortium | Others (Please specify) |
|-------------|---------------|------------|-------------------------|
| | | | |
| | | | |

A15: Procurement Centre (*Place "X" in all applicable boxes*):

| Operational | Charitable | Investment | Closed-end | Others (Specify) |
|--------------|--------------|-------------|------------|------------------|
| Headquarters | Organisation | Holding Coy | Fund | |
| | | | | |

A16: Sources of Fund (*Place "X" in all applicable boxes*):

| Foreign | Nigerian | International | Regional | Others (Specify) |
|---------|----------|---------------|--------------|------------------|
| Fund | Fund | Institutions | Institutions | |
| | | | | |

| 3 | Please 1. | Note: This form may be completed electronically, printed, signed and packaged separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer's file is resident. |
|---|--------------|---|
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PART B: PARTICULARS OF IMMEDIATE PARENT COMPANY

| B1 : | Name of Pa Company | arent | | | | | | | | | |
|-------------|--------------------------|---------|-----|--|--|--|--|--|------|--|--|
| B2 : | Incorporat | ion Num | ber | | | | | | | | |
| B3 : | Tax Identif Number | ication | | | | | | | | | |
| B4: | Registered | Address | 5 | | | | | | | | |
| | | City | | | | | | | | | |
| | Ĭ | Postcod | de | | | | | | | | |
| | Ļ | State | | | | | | | | | |
| | | Countr | у | | | | | | | | |
| B5 : | E-mail Add | ress | | | | | | | | | |
| B6: | Web Addre | ess | | | | | | | | | |
| B7 : | Country of incorporat | | | | | | | | | | |
| B8 : | Country of Residence: | | | | | | | | | | |

B9: Principal Business Activities:

| 4 | Please | Note: |
|---|--------|---|
| 1 | 1. | This form may be completed electronically, printed, signed and packaged |
| | | separately with a copy each of audited financial statements, self-assessment and |
| | | tax computation for submission at the tax office where taxpayer's file is resident. |
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| | | the information earlier provided. |
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| | | tax law. |

B10: Contact Person:

| i) | Name: | | | | | | | | | | | |
|------|---------------|---------|----|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | |
| ii) | Designation: | | | | | | | | | | | |
| | | | | | | | | | | | | |
| iii) | Address: | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | City | | | | | | | | | | |
| | | Postcoc | le | | | | | | | | | |
| | | State | | | | | | | | | | |
| | | Country | y | | | | | | | | | |
| iv) | Telephone Nu | mber: | | | | | | | | | | |
| | | | | | | | | | | | | |
| v) | E-mail Addres | s: | | | | | | | | | | |

PART C: DIRECTORS OF THE REPORTING COMPANY

C1: Number of Directors:

5

C2: Provide summary of director's particulars as indicated below:

| SN | Name | Nationality | TIN | Tel. No. | % |
|----|------|-------------|-----|----------|--------------|
| | | | | | Shareholding |
| | | | | | |
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(Expand table or use additional sheets if more space is required)

Please Note:
1. This form may be completed electronically, printed, signed and packaged separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer's file is resident.
2. This form is to be completed once except in the event of significant changes to

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PART D: MAJOR SHAREHOLDERS OF REPORTING COMPANY

(Persons owning 10% or more of Reporting Company)

D1: Number of major shareholders:

D2: Provide summary of major shareholders' particulars as indicated below:

| SN | Name | Nationality | TIN | Tel. No. | % |
|----|------|-------------|-----|----------|--------------|
| | | | | | Shareholding |
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |

PART E: OWNERSHIP STRUCTURE OF REPORTING COMPANY

E1: Foreign portion of paid-up capital (*Place "X" in the appropriate box*)

E2:

| Above 75% | 51% - 75% 26%-50%, |
|--|---|
| 10%-25% | Below 10% |
| Minority Interest (Non-Cor (Place <i>"X" in the appropria</i> | ntrol Interest) in paid-up capital <i>te box</i>) |
| Above 40% | 31%-40%, 21%-29% |
| 11%-20% | Below 10% |
| | |

| 6 | Please | Note: |
|---|--------|---|
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| | | tax computation for submission at the tax office where taxpayer's file is resident. |
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| | | tax law. |

PART F: SUBSIDIARIES AND OTHER CONNECTED PERSONS

F1: Number of subsidiaries

F2: Provide summary of particulars of subsidiaries as indicated below:

| SN | Name | Country of Tax | TIN | Principal | % |
|----|------|----------------|-----|--------------------------|--------------|
| | | Residence | | Business Activity | Shareholding |
| | | | | | |
| | | | | | |
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(Expand table or use additional sheets if more space is required)

F3: Provide summary of particulars of other connected persons as indicated below:

| SN | Name | Country of Tax | TIN | Principal | Nature of |
|----|------|----------------|-----|-------------------|--------------|
| | | Residence | | Business Activity | Relationship |
| | | | | | |
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(Expand table or use additional sheets if more space is required)

| 7 | Please | Note: | Γ |
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| ^ | 1. | This form may be completed electronically, printed, signed and packaged | |
| | | separately with a copy each of audited financial statements, self-assessment and | |
| | | tax computation for submission at the tax office where taxpayer's file is resident. | |
| | 2. | This form is to be completed once except in the event of significant changes to | |
| | | the information earlier provided. | |
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| | | tax law. | |
| | | | |

PART G: PARTICULARS OF EXTERNAL AUDITORS OF REPORTING COMPANY

| G1 : | Name of A | uditors: | uditors: | | | | | | | | | |
|-------------|---|----------|----------|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | |
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| G2 : | Address: | | | | | | | | | | | |
| UL. | /////////////////////////////////////// | _ | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | City | | | | | | | | | | |
| | | Postcod | е | | | | | | | | | |
| | | State | | | | | | | | | | |
| G3 : | E-mail Add | lress: | | | | | | | | | | |

PART H: PARTICULARS OF TAX CONSULTANTS OF REPORTING COMPANY

| H1: | Name of Co | onsultan | ts | | | | | | | | | |
|------|------------|----------|----|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| H2: | Address: | | | | | | | | | | | |
| 112. | Address. | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | [| City | | | | | | | | | | |
| | | Postcod | е | | | | | | | | | |
| | | State | | | | | | | | | | |
| H3: | E-mail Add | ress: | | | | | | | | | | |

| 8 | 8 Please Note: | |
|---|---|---------------------------|
| | This form may be completed electronically, printed, separately with a copy each of audited financial stateme tax computation for submission at the tax office where tax | nts, self-assessment and |
| | This form is to be completed once except in the event of the information earlier provided. | of significant changes to |
| | Failure to submit this form on time attracts penalty as p tax law. | rescribed in the relevant |

PART J: PARTICULARS OF COMPANY SECRETARY OF REPORTING COMPANY

| J1 : | Name of Co | nsultan | ts | | | | | | | | | |
|-------------|-------------|---------|----|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| J2: | Address: | [| | | | | | | | | | |
| JZ. | Auuress. | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | - | City | | | | | | | | | | |
| | | Postcod | е | | | | | | | | | |
| | | State | | | | | | | | | | |
| J3 : | E-mail Addr | ess: | | | | | | | | | | |

PART K: PARTICULARS OF THE PERSON MAKING THIS DECLARATION

| K1 : | Name | | | | | | | | | | | |
|-------------|-----------------------|-----------|----|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | |
| K2 : | Address | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| |] | City | | | | | | | | | | |
| | | Postcod | de | | | | | | | | | |
| | | State | | | | | | | | | | |
| | [| Country | y | | | | | | | | | |
| K3 : | Incorporat | | | | | | | | | | | |
| | (If not an ii | naiviauai | () | | | | | | | | | |
| K4 : | Tax Identif Number | ication | | | | | | | | | | |
| | Number | | | | | | | | | | | |

| 9 | Please | Note: |
|---|--------|---|
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| | | separately with a copy each of audited financial statements, self-assessment and |
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| | | the information earlier provided. |
| | 3. | Failure to submit this form on time attracts penalty as prescribed in the relevant |
| | | tax law. |

| K5: | Telephone: | | | | | | | | | | | | | |
|-------------|----------------|------|------|-------|-------|------|---|-----|---|------|------|------|-------|------|
| K6 : | E-mail Address | | | | | | | | | | | | | |
| K7 : | Web Address | | | | | | | | | | | | | |
| K8 : | Designation: | | | | | | | | | | | | | |
| K9 : | Signature: | | | ••••• | ••••• | | J | 10: | C | Date | | | ••••• | •••• |

| 10 | Please | Note: |
|----|--------|---|
| 10 | 2. | This form may be completed electronically, printed, signed and packaged separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer's file is resident. This form is to be completed once except in the event of significant changes to the information earlier provided. Failure to submit this form on time attracts penalty as prescribed in the relevant tax law. |

| PART L: | | | | | LARA | | | | | | | | | | |
|-------------|------------|---------|-------|-------|---------|--------|-----|------|-------|-------|-----|------|-----|-----|---|
| | (To b | e comp | leted | by a | Direct | or or | Com | pany | / Sec | reta | ry) | | | | |
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| with Ident | ty Card No | o. /Pas | spor | t No. | | | | | | | | | | | |
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| complete | is at | | | ••••• | | •••••• | 20 |) | ••••• | ••••• | ••• | | | | |
| Designatio | n 🗆 | | | | | | | | | | | | | | |
| Designatio | " [| | | | | | | | | | | | | | |
| Signature | | | | | | | | | | | | | | | |
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| Date | | | | | | | | | | | | | | | |
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| Date (DDMM | ΥΥ) | | | | _ 1 _ 1 | | | 1 | | | | | | | |
| Name of | | | | | | | | | | | | | | | |
| Officer | | | II | | | | | | 1 | | | | | 1 1 | |
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| Designation | | | | | | | | | | | | | | | |
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| ignature | | | | | | | | | | | | | | | |

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SCHEDULE C:

PARTICULARS OF DIRECTORS OF REPORTING COMPANY

- i. This is an attachment to TP Declaration Form
- ii. Complete a separate schedule C for each director of the company
- iii. Enter all information in the English Language
- iv. Indicate the reporting company's name and TIN on the spaces provided)

| Reporting Compa | | | | | | | | | | | | | | | | | | |
|--------------------|----------|--------|-----|------|------|-----|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | | | | |
| Tax Identification | Numbe | r: | | | | | | | | | | | | | | | | |
| SC1: Director | | | | | | | | | | | | | | | | | | |
| Name: | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
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| Address: | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | |
| | City | | | | | | | | | | | | | | | | | |
| | Postco | de | | | | | | | | | | | | | | | | |
| | State | | | | | | | | | | | | | | | | | |
| Identity Card or | | | | | | | | | | | | | | | | | | |
| Int'l Passport No: | | | | | | | | | | | | | | | | | | |
| Telephone No: | | | | | | | | | | | | | | | | | | |
| % of Company's s | hares he | eld by | /th | e di | rect | or: | | | | | | | | | | | | |



SCHEDULE D:

PARTICULARS OF MAJOR SHAREHOLDERS OF REPORTING COMPANY

- i. This is an attachment to TP Declaration Form
- ii. Complete a separate Schedule D for each major shareholder
- iii. Any person holding up to 10% of the company's paid-up capital is a major shareholder
- iv. Enter all information in the English Language
- v. Indicate the reporting company's name and TIN on the spaces provided)

| Reporting Compa | any: |] |
|--|-----------------------------|---|
| Tax Identification | Number: |] |
| SD1: Major Sha | areholder: | |
| Name: | |] |
| | | |
| Address: | | - |
| | City |] |
| | Postcode | |
| | State | |
| Identity Card or Int'l Passport No: | |] |
| Telephone No: | |] |
| Total % of Report | ting Company's shares held: | |



SCHEDULE F:

PARTICULARS OF SUBSIDIARY OR OTHER CONNECTED PERSON

- i. This is an attachment to TP Declaration Form
- ii. Complete a separate schedule F for every subsidiary of the company
- iii. Any company in which the reporting company owns more than 50% of its paid-up capital is its subsidiary
- iv. Enter all information in the English Language
- v. Indicate the reporting company's name and TIN on the spaces provided)

| Reporting Company: | | | | | | | | | | | | |
|----------------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | |
| Tax Identification Number: | | | | | | | | | | | | |

SF1: Particulars of Connected Person:

| Name: | | | | | | | | | | | | |
|--------------------|--------|------|--|---|--|----------|--|--|--|--|--|--|
| | | | | | | | | | | | | |
| Incorporation Nur | nber: | | | | | | | | | | | |
| Tax Identification | Number | r: [| | | | | | | | | | |
| | | _ | | | | | | | | | | |
| Address: | | | | | | | | | | | | |
| Address: | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | City | | | | | | | | | | | |
| | Postco | de | | | | | | | | | | |
| | State | | | | | | | | | | | |
| E-mail Address: | | | | 1 | | <u> </u> | | | | | | |
| | | | | | | | | | | | | |
| Web Address: | | | | | | | | | | | | |

Nature of Relationship:

| Ultimate | Common | Common | Common | Dependent | Principal of |
|------------|------------|----------|------------|-----------|---------------|
| Parent Coy | Parent Coy | Director | Management | Agent | Reporting Coy |
| | | | | | |
| | | | | | |
| | | | | | |

If subsidiary, % of ownership:



Principal Business Activities of subsidiary:

Contact Person:

| i) | Name: | | | | | | | | | | | |
|------|---------------|--------|----|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | |
| ii) | Designation: | | | | | | | | | | | |
| | | | | | | | | | | | | |
| iii) | Address: | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | City | | | | | | | | | | |
| | | Postco | de | | | | | | | | | |
| | | State | | | | | | | | | | |
| | | Countr | у | | | | | | | | | |
| | | | | | | | | | | | | |
| iv) | Telephone Nu | umber: | | | | | | | | | | |
| | | | | | | | | | | | | |
| v) | E-mail Addres | ss: | | | | | | | | | | |