



THE INCOME TAX (TRANSFER PRICING) REGULATIONS NO 1, 2012

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 Reporting Company or Entity

A2: Incorporation Number

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A3: Country of Incorporation:

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A4: Tax Identification Number

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A5: Registered Address

City																				
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Postcode																				
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State																				
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Country																				
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A6: Correspondence Address In Nigeria

City																				
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Postcode																				
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State																				
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A7: Business Locations

City																				
Postcode																				
State																				
Country																				

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

A8: Telephone Numbers

A9: E-mail Address

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A10: Web Address

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A11: Address Where Company's records are kept *(Please mark appropriate box with "X")*

Address as in A5 above

Address as in A6 above

Address as in A7 above

Other address *(Please specify)*

City																				
Postcode																				
State																				
Country																				

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A12: Principal Business Activities:

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

Entity of a Nigerian Government	Entity of a Foreign Government	Subsidiary or Associate of a Foreign Company	Subsidiary or Associate of a Nigerian Company	Parent of foreign subsidiary	Parent of Nigerian subsidiary	Branch or PE of a foreign 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 Headquarters	Charitable Organisation	Investment Holding Coy	Closed-end Fund	Others (Specify)

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

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

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PART B: PARTICULARS OF IMMEDIATE PARENT COMPANY

B1: Name of Parent Company [table with 20 empty cells]

B2: Incorporation Number [table with 15 empty cells]

B3: Tax Identification Number [table with 15 empty cells]

B4: Registered Address [table with 20 empty cells]

City [table with 15 empty cells]

Postcode [table with 10 empty cells]

State [table with 10 empty cells]

Country [table with 15 empty cells]

B5: E-mail Address [table with 20 empty cells]

B6: Web Address [table with 20 empty cells]

B7: Country of incorporation [table with 15 empty cells]

B8: Country of Tax Residence: [table with 15 empty cells]

B9: Principal Business Activities:

[Large rounded rectangular box for Principal Business Activities]

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B10: Contact Person:

i) Name:

ii) Designation:

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iii) Address:

City

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Postcode

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State

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Country

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

iv) Telephone Number:

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v) E-mail Address:

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PART C: DIRECTORS OF THE REPORTING COMPANY

C1: Number of Directors:

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

SN	Name	Nationality	TIN	Tel. No.	% Shareholding

(Expand table or use additional sheets if more space is required)

5	<p>Please Note:</p> <ul style="list-style-type: none">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.
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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 COMPANYE1: Foreign portion of paid-up capital (*Place "X" in the appropriate box*)Above 75% 51% - 75% 26%-50%, 10%-25% Below 10% E2: Minority Interest (Non-Control Interest) in paid-up capital
(*Place "X" in the appropriate box*)Above 40% 31%-40%, 21%-29% 11%-20% Below 10% **6** Please Note:

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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 Residence	TIN	Principal Business Activity	% Shareholding

(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 Residence	TIN	Principal Business Activity	Nature of Relationship

(Expand table or use additional sheets if more space is required)

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PART G: PARTICULARS OF EXTERNAL AUDITORS OF REPORTING COMPANY

G1: Name of Auditors:

G2: Address:

City																			
Postcode																			
State																			

G3: E-mail Address:

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PART H: PARTICULARS OF TAX CONSULTANTS OF REPORTING COMPANY

H1: Name of Consultants

H2: Address:

City																			
Postcode																			
State																			

H3: E-mail Address:

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K5: Telephone:

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K6: E-mail Address

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K7: Web Address

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K8: Designation:

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K9: Signature: **J10:** Date.....

10	<p>Please Note:</p> <ul style="list-style-type: none">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.
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PART L: DECLARATION

(To be completed by a Director or Company Secretary)

I,

with Identity Card No. /Passport No.
 (* delete appropriately)

hereby declare that this form contains information that is true, correct and complete as at20.....

Designation

Signature

Date

FOR OFFICE USE

Date (DDMMYYYY)

Name of Officer

Designation

Signature

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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 Company:

Tax Identification Number:

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SC1: Director

Name:

Address:

City

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Postcode

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

State

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Identity Card or Int'l Passport No:

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Telephone No:

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% of Company's shares held by the director:

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Nature of Relationship:

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

If subsidiary, % of ownership:

Principal Business Activities of subsidiary:

Contact Person:

i) Name:

ii) Designation:

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iii) Address:

City																									
Postcode																									
State																									
Country																									

iv) Telephone Number:

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v) E-mail Address:

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