

PART B: INCOME FROM CONTROLLED TRANSACTIONS

***Record all values in the reporting currency used in the financial statements*

***Support the values stated with a copy of the audited financial statements for the year*

Ref.	Particulars	Income from Connected Persons in Nigeria (A)	Income from Connected Persons Overseas (B)	Total Income from Connected Persons (A+B)	Total Income Reported for the year
------	-------------	---	---	--	------------------------------------

B1: Tangible Property

B11	Raw Materials				
B12	Processed Goods or Finished Stocks				
B13	Fixed Assets				
B14	Others (Specify)				
	Sub-Total				

B2: Services

B21	Management Services				
B22	Technical Services				
B23	Commissions				
B24	R & D				
B25	Others (Specify)				
	Sub-Total				

B3: Rents, Royalties and Intangible Property

B31	Rent				
B32	Royalties				
B33	Licence Fees				
B34	Franchise Fees				
B35	Intangible Property				
B36	Rights & Options				
B37	Others (Specify)				
	Sub-Total				

B4: Financial

B41	Interest				
B42	Dividends				
B43	Lease Income				
B44	Insurance				
B45	Loan Guarantee Fee				
B46	Others (Specify)				
	Sub-Total				

3

Please Note:

1. This form should be completed and submitted annually along with income tax returns.
2. This form may be completed electronically, printed and signed. It should be packaged separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer normally files annual income tax returns.
3. Failure to submit this form on time attracts penalty as prescribed in the relevant tax law.

Ref.	Particulars	Income from Connected Persons in Nigeria (A)	Income from Connected Persons Overseas (B)	Total Income from Connected Persons(A+B)	Total Income Reported for the year
------	-------------	--	--	--	------------------------------------

B5: Others

B51	Reimbursements of Expenses				
B52	Inward Cost Sharing or Contribution Arrangements				
B53	Income from Joint Projects				
B54	Others (Specify)				
	Sub-Total				
	Grand Total				

B6: Loans, Advances and Other Intercompany Receivables

Ref	Particulars	Opening Balance (A)	Increase Amount (B)	Decrease Amount (C)	Closing Balance (A+B-C)
B61	Interest Bearing Loans				
B62	Interest Bearing Trade Credits				
B63	Other Interest Bearing Intercompany Receivables				
B64	Interest-Free Loans				
B65	Interest-Free Trade Credits				
B66	Other Interest-Free Intercompany Receivables				
B67	Others (Specify)				
	Total				

4

Please Note:

1. This form should be completed and submitted annually along with income tax returns.
2. This form may be completed electronically, printed and signed. It should be packaged separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer normally files annual income tax returns.
3. Failure to submit this form on time attracts penalty as prescribed in the relevant tax law.

PART C: COSTS OF CONTROLLED TRANSACTIONS

***Record all values in the reporting currency used in the financial statements*

***Support the values stated with a copy of the audited financial statements for the year*

Ref.	Particulars	Charged By Connected Persons in Nigeria(A)	Charged By Connected Persons Overseas(B)	Total Costs Charged By Connected Persons(A+B)	Total Costs Reported for the Year
------	-------------	---	---	--	---

C1: Tangible Property

C11	Raw Materials				
C12	Processed Goods or Finished Stocks				
C 13	Fixed Assets				
C 14	Others (Specify)				
	Sub-Total				

C2: Services

C 21	Management Services				
C 22	Technical Services				
C 23	Commissions				
C 24	R & D				
C 25	Other (Specify)				
	Sub-Total				

C3: Rents, Royalties and Intangible Property

C 31	Rent				
C 32	Royalties				
C 33	Licence Fees				
C 34	Franchise Fees				
C 35	Intangible Property				
C 36	Rights & Options				
C 37	Other (Specify)				
	Sub-Total				

C4: Financial

C 41	Interest				
C 42	Dividends				
C 43	Lease Payments				
C 44	Insurance				
C 45	Loan Guarantee Fee				
C 46	Others (Specify)				
	Sub-Total				

5

Please Note:

1. This form should be completed and submitted annually along with income tax returns.
2. This form may be completed electronically, printed and signed. It should be packaged separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer normally files annual income tax returns.
3. Failure to submit this form on time attracts penalty as prescribed in the relevant tax law.

Ref.	Particulars	Charged By Connected Persons in Nigeria (A)	Charged By Connected Persons Overseas (B)	Total Costs Charged By Connected Persons (A+B)	Total Costs Reported for the Year
------	-------------	---	---	--	-----------------------------------

C5: Others

C 51	Reimbursements of Expenses				
C 52	Outward Cost Sharing or Contribution Arrangements				
C 53	Costs of Joint Projects				
C 54	Others (Specify)				
	Sub-Total				
	Grand Total				

C6: Loans, Advances and Other Intercompany Payables

Ref	Particulars	Opening Balance(A)	Increase Amount(B)	Decrease Amount(C)	Closing Balance(A+B-C)
C 61	Interest Bearing Loans				
C 62	Interest Bearing Trade Credits				
C 63	Other Interest Bearing Intercompany Payables				
C 64	Interest-Free Loans				
C 65	Interest-Free Trade Credits				
C 66	Other Interest-Free Intercompany Payables				
C 67	Others (Specify)				
	Total				

C7: Is any of the transactions included above with a company or entity located in a low tax jurisdiction? *(Please refer to the guidance note for definition of low-tax jurisdiction)*

Yes		No	
-----	--	----	--

6

Please Note:

1. This form should be completed and submitted annually along with income tax returns.
2. This form may be completed electronically, printed and signed. It should be packaged separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer normally files annual income tax returns.
3. Failure to submit this form on time attracts penalty as prescribed in the relevant tax law.

PART D: TRANSFER PRICING METHOD AND DOCUMENTATION

D1: TP Method(s) used for tested transactions:

**Specify the transaction value for each of the transactions identified in Parts B & C above against each of the methods used in determining the appropriate transfer price.*

***Record all values in the reporting currency used in the financial statements.*

TP Method	Supplies to Connected Persons (Per Part B)	Receipts from Connected Persons (Per Part C)
Comparable Uncontrolled Price (CUP) Method		
Resale Price Method (RPM)		
Cost-Plus Method (CPM)		
Transactional Profit Split Method (TPSM)		
Transactional Net Margin Method (TNMM)		
Other Method (Specify)		
Total Value of Tested Transaction		
Total Value of Untested Transactions		
Total Value of Controlled Transactions		

D2: Did the company provide or receive any good or service (including financial assistance) to or from anyone for no consideration?

Yes		No	
-----	--	----	--

If yes, provide particulars of supplies and market value:

Supplies	Supplied to or by Connected Persons Resident in Nigeria	Supplied to or by Other Connected Persons	Supplied to or by Other Independent Persons
Total Value of Supplies for no Consideration			

7

Please Note:

1. This form should be completed and submitted annually along with income tax returns.
2. This form may be completed electronically, printed and signed. It should be packaged separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer normally files annual income tax returns.
3. Failure to submit this form on time attracts penalty as prescribed in the relevant tax law.

D3: Has the company complied with the TP Regulations? (*Indicate 'X' in the appropriate box*)

Yes		No	
-----	--	----	--

If no, state reason(s) for non-compliance:

D4: Is contemporaneous TP Documentation in place? (*Indicate 'X' in the appropriate box*)

Yes		No	
-----	--	----	--

If no, state reason(s) for non-compliance:

D5: Is any of the controlled transactions included in Part B or C subject to a subsisting advance pricing agreement (APA) in Nigeria?

Yes		No	
-----	--	----	--

If yes, have you complied with the terms of the APA?

Yes		No	
-----	--	----	--

If no, state reason(s) for non-compliance:

8

Please Note:

1. This form should be completed and submitted annually along with income tax returns.
2. This form may be completed electronically, printed and signed. It should be packaged separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer normally files annual income tax returns.
3. Failure to submit this form on time attracts penalty as prescribed in the relevant tax law.

D6: Is any of the controlled transactions included in Part B or C subject to a subsisting advance pricing agreement (APA) in another tax jurisdiction?

Yes		No	
-----	--	----	--

D7: Is any of the controlled transactions included in Part B or C covered by a subsisting pricing regime set or approved by other government agencies in Nigeria?

Yes		No	
-----	--	----	--

D8: If yes, name of the agency:

D9: Location of TP Documentation:

City																			
Postcode																			
State																			
Country																			

9 Please Note:

1. This form should be completed and submitted annually along with income tax returns.
2. This form may be completed electronically, printed and signed. It should be packaged separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer normally files annual income tax returns.
3. Failure to submit this form on time attracts penalty as prescribed in the relevant tax law.

PART E: BASIC FINANCIAL INFORMATION

**Record all values in the reporting currency used in the financial statements*

Particulars	Reporting Entity	Group Consolidated
Fixed (Non-current Assets)		
Current Assets		
Current Liabilities		
Net Current Assets (Working Capital)		
Loans (Exclude those taken to current liabilities)		
Shareholders' Funds (Net Assets)		
Total Revenue from core business (<i>Exclude incidental interest or other income</i>)		
Gross Profit		
Total Expenses (<i>Exclude any item taken into account in calculating gross profit</i>)		
Profit before interest		
Interest Income (<i>Incidental interest income only</i>)		
Interest Expense (<i>Exclude interest taken into account in calculating gross profit</i>)		

PART F: PARTICULARS OF THE PERSON MAKING THIS DISCLOSURE

F1: Name

F2: Address

City

Postcode

State

Country

F3: Incorporation Number

(If not an individual)

10

Please Note:

1. This form should be completed and submitted annually along with income tax returns.
2. This form may be completed electronically, printed and signed. It should be packaged separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer normally files annual income tax returns.
3. Failure to submit this form on time attracts penalty as prescribed in the relevant tax law.

F4: Tax Identification Number

F5: Telephone:

F6: E-mail Address

F7: Web Address

F8: Designation:

F9: Signature: F10: Date.....

PART G: DECLARATION

(To be completed by a Director or the 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

11

Please Note:

1. This form should be completed and submitted annually along with income tax returns.
2. This form may be completed electronically, printed and signed. It should be packaged separately with a copy each of audited financial statements, self-assessment and tax computation for submission at the tax office where taxpayer normally files annual income tax returns.
3. Failure to submit this form on time attracts penalty as prescribed in the relevant tax law.

