

**THE INCOME TAX (TRANSFER PRICING) REGULATIONS 2018**

**TRANSFER PRICING DISCLOSURE FORM**

(\*\**Please refer to the attached guidelines to complete this form*

*\*\*complete the form based on the audited financial statements for the relevant period \*\*In responding to the questions, you may provide separate written comments*)

Year of Assessment: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Basis Period: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# PART A: PARTICULARS OF REPORTING COMPANY OR ENTITY

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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**A1**: Name of Reporting Entity

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**A2**: Incorporation Number

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**A3**: Country of Incorporation:

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**A4**: Country of Tax Residence:

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**A5**: Nigeria Tax Identification Number

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**A6:** Foreign Tax Identification Number:

**A7**: Registered Address

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| House No. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Street |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| City |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| State |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Country |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Post Code |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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**A8**: Web Address

**A9**: Contact Person:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Designation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Tel. No. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| E-mail Address |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**A10**

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Principal Business Activities:

**A11**: Did any business restructuring occur during the year or last five years for company or any connected person? (*Place “X” in all applicable boxes*):

|  |  |  |  |
| --- | --- | --- | --- |
| Yes |  | No |  |

**A12**: **If yes**, briefly describe the restructuring(s) with respect to the reallocation of functions, assets and risks.

# 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*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| *A* | *B* | *C* | *D* | *E* | *F* | *G* |
| Ref. | Particulars | Income from  Connected  Persons in Nigeria | Income from  Connected  Persons Overseas | Total Income from Connected  Persons**(C+D)** | Income from  Independent Sources | Total Income  Reported  (**E+F**) |

**B1**: Sale of Tangible Goods

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

**B2**: Services

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| B21 | Management Services |  |  |  |  |  |
| B22 | Technical Services |  |  |  |  |  |
| B23 | Commissions |  |  |  |  |  |
| B24 | R & D |  |  |  |  |  |
| B25 | Procurement |  |  |  |  |  |
| B26 | Marketing |  |  |  |  |  |
| B27 | Others (Specify) |  |  |  |  |  |
|  | Sub-Total |  |  |  |  |  |

**B3**: Rents, Royalties and Intangible Property

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| *A* | *B* | *C* | *D* | *E* | *F* | *G* |
| Ref. | Particulars | Income from  Connected  Persons in Nigeria | Income from  Connected  Persons Overseas | Total Income from Connected  Persons  **E=(C+D)** | Income from  Independent Sources | Total Income  Reported  **G=**(**E+F**) |
| B31 | Rent |  |  |  |  |  |
| B32 | Royalties |  |  |  |  |  |
| B33 | Licence Fees |  |  |  |  |  |
| B34 | Franchise Fees |  |  |  |  |  |
| B35 | Trade Mark |  |  |  |  |  |
| B36 | Rights & Options |  |  |  |  |  |
| B37 | Others (Specify) |  |  |  |  |  |
|  | Sub-Total |  |  |  |  |  |

**B4**: Financial

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

**B5**: Others

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| *A* | *B* | *C* | *D* | *E* | *F* | *G* |
| Ref. | Particulars | Income from  Connected  Persons in Nigeria | Income from  Connected  Persons Overseas | Total Income from Connected  Persons  **E=(C+D)** | Income from  Independent Sources | Total Income  Reported  **G=**(**E+F**) |
| 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 D=(A+B-C)** |
| B61 | Interest Bearing Loans |  |  |  |  |
| B62 | Interest Bearing Trade Credits |  |  |  |  |
| B63 | Other Interest Bearing Receivables |  |  |  |  |
| B64 | Interest-Free Loans |  |  |  |  |
| B65 | Interest-Free Trade Credits |  |  |  |  |
| B66 | Other Interest-Free Receivables |  |  |  |  |
|  | Total |  |  |  |  |

# 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*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| *A* | *B* | *C* | *D* | *E* | *F* | *G* |
| Ref. | Particulars | Cost Charged by  Connected  Persons in Nigeria | Cost Charged by  Connected  Persons Overseas | Total Cost  Charged by  Connected  Persons **(C+D)** | Total Cost  Charged by  Independent Persons | Total Cost  Reported  (**E+F**) |

**C1**: Purchase of Tangible Goods

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

**C2**: Services

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| C 21 | Management Services |  |  |  |  |  |
| C 22 | Technical Services |  |  |  |  |  |
| C 23 | Commissions |  |  |  |  |  |
| C 24 | R & D |  |  |  |  |  |
| C25 | Procurement |  |  |  |  |  |
| C26 | Marketing |  |  |  |  |  |
| C27 | Other (Specify) |  |  |  |  |  |
|  | Sub-Total |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| *A* | *B* | *C* | *D* | *E* | *F* | *G* |
| Ref. | Particulars | Cost Charged by  Connected  Persons in Nigeria | Cost Charged by  Connected  Persons Overseas | Total Cost  Charged by  Connected  Persons **(C+D)** | Total Cost  Charged by  Independent Persons | Total Cost  Reported  (**E+F**) |

**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 |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| *A* | *B* | *C* | *D* | *E* | *F* | *G* |
| Ref. | Particulars | Cost Charged by  Connected  Persons in Nigeria | Cost Charged by  Connected  Persons Overseas | Total Cost  Charged by  Connected  Persons **(C+D)** | Total Cost  Charged by  Independent Persons | Total Cost  Reported  (**E+F**) |

**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 Debts |  |  |  |  |
| C 63 | Other Interest Bearing Payables |  |  |  |  |
| C 64 | Interest-Free Loans |  |  |  |  |
| C 65 | Interest-Free Trade Debts |  |  |  |  |
| C 66 | Other Interest-Free Payables |  |  |  |  |
| C 67 | Others (Specify) |  |  |  |  |
|  | Total |  |  |  |  |

**C7**: Is any of the transactions included above with a company or entity resident in a jurisdiction having no income tax or whose income tax rate is less than 30%.

|  |  |  |  |
| --- | --- | --- | --- |
| Yes |  | No |  |

# PART D: SUMMARY OF CONTROLLED TRANSACTIONS WITH CONNECTED PERSONS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **SN** | **Controlled Transaction** | **Amount** | **Currency** | **Connected Person** | **Jurisdiction of**  **Connected Person** | **Classification** |
|  |  |  |  |  |  |  |
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**Note:** i. Use additional sheets if space is insufficient ii. “*Classification”* – grouping of transactions e.g. income, cost, fixed asset, debt, equity, etc.

# PART E: TRANSFER PRICING METHOD AND DOCUMENTATION

**E1:** 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 | Income from Connected  Persons  (As in Part B) | Charges by Connected Persons  (As in 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 |  |  |

State reason(s) for untested transactions:

**E2**: Did the company provide or receive any good or service

|  |  |  |  |
| --- | --- | --- | --- |
| Yes |  | No |  |

(including financial assistance) to or from anyone for no consideration?

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 Independent Persons |
| Total Value of Supplies for no Consideration |  |  |  |

**E3:** Has the company complied with the TP Regulations? (*Indicate ‘X’ in the appropriate box*)

|  |  |  |  |
| --- | --- | --- | --- |
| Yes |  | No |  |

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

**E4**: Is contemporaneous TP Documentation in place? (*Indicate ‘X’ in the appropriate box*)

|  |  |  |  |
| --- | --- | --- | --- |
| Yes |  | No |  |

When was documentation approved?

If no, state reason(s) for non

-

compliance:

**E5:** 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:

**E6**: 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 |  |

**E7**: 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 |  |

**E8**: Location of TP Documentation:

# PART F: BASIC FINANCIAL INFORMATION

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

|  |  |  |
| --- | --- | --- |
| Particulars | Reporting Entity | Group Consolidated |
| Currency |  |  |
| Fixed (Non-current Assets) at Cost |  |  |
| 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 (*Exclude incidental interest or other income*) |  |  |
| Gross Profit |  |  |
| Total Expenses (*Exclude any item taken into account in calculating gross profit*) |  |  |
| Profit before interest |  |  |
| Interest Income(*Incidental interest income only*) |  |  |
| Interest Expense (*Exclude interest taken into account in calculating gross profit*) |  |  |
| Intangible assets |  |  |

# PART G: PARTICULARS OF THE PERSON MAKING THIS DISCLOSURE

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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**G1**: Name

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| House No. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Street |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| City |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| State |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Country |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Post Code |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**G2**: Address

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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**G3**: Incorporation Number (*If not an individual*)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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**G4**: Tax Identification Number

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**G5**: Office Telephone No:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**G6:** Mobile Number:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
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**G7:** E-mail Address

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**G8**: Web Address

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**G9**: Designation:

**G10**: Signature: ……………………………………………………….. **G11**: Date………………………………

# PART H: DECLARATION

(To be completed by a Director or the Company Secretary)

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Holding Identity Card No. /Passport No. \*

(\* *delete appropriately*)

Hereby declare that this form contains information that is true, correct and complete as at ……………………………..

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## Date

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
2. Submit completed form with all attachments at the **tax office where taxpayer’s file is resident** or directly to the **International Tax Department, 3rd Floor, 17*B* Awolowo Road, Ikoyi - Lagos**.
3. Failure to submit this form on time attracts penalty as prescribed in the Regulations.

FOR OFFICE USE

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