

**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

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

 **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

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

 **A6:** Foreign Tax Identification Number:

 **A7**: Registered Address

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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**

:

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

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

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

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

 **G4**: Tax Identification Number

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

 **G5**: Office Telephone No:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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 **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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## I,

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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 ……………………………..

…………………20………………….

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## Designation

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|   |

## Signature

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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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 Date (DDMMYYY)

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Name of Officer

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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Designation

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| --- |
|   |

 Signature   |