

TRANSFER PRICING INFORMATION ON CROSS BORDER TRANSACTIONS FORM

To help taxpayers comply with the arm's length principle in related party transactions, IRBM is carrying out an exercise by issuing "FORM MNE (1/2011) INFORMATION ON CROSS BORDER TRANSACTIONS" to selected taxpayers. Although some of this information may have been submitted through the Income Tax Form, the data required in FORM MNE (1/2011) are more detailed and relevant for transfer pricing risk assessment purposes.

Selected taxpayers will receive a letter with the attached FORM MNE (1/2011) which can also be downloaded through LHDNM's official website.

For enquiries, please email us at lhdn_jcm@hasil.gov.my or fax: 603-62010522.



INFORMATION ON CROSS BORDER TRANSACTIONS
LEMBAGA HASIL DALAM NEGERI MALAYSIA
 Inland Revenue Board of Malaysia

FORM MNE [1/2011]

Information provided is for Year Ending

1. Name of company

2. Income Tax No

3. Name of Holding Company & Country Code* (Major Shareholder) *kindly refer to Buku Panduan Borang C for country code		Country Code*	% Shareholding	

4. Name of Ultimate Holding Company & Country Code	Country Code	
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5. Name of company subsidiaries- kindly use attachment if space provided is insufficient.	Country Code	% Shareholding	
	Country Code	% Shareholding	

6. Name of affiliates** in Malaysia- kindly use attachment if space provided is insufficient. **INCLUDING BRANCH / PE

7. Please attach a chart of the entire global structure of the group of companies to which the taxpayer belongs. The chart should include the ultimate holding company direct and indirect subsidiaries, associated companies and other related companies in the group. Please also indicate on the chart, companies with which the taxpayer carries out related parties transactions.

PART A : PARTICULARS OF TRANSACTIONS WITH RELATED COMPANIES OUTSIDE MALAYSIA
 (Kindly furnish in Ringgit Malaysia)

		Sales / Revenue RM	Purchase / Expenditure RM
A1	Stock in trade / raw materials	.00	.00
A2	Other tangible assets	.00	.00
A3	Royalties / license fees and other payments on use of Intangible assets	.00	.00
A4	Management fees including fees / charges for financial, administrative, marketing and training services	.00	.00
A5	Research and development	.00	.00
A6	Other services not falling under the above category	.00	.00
A7	Rent / lease of assets	.00	.00
A8	Interest	.00	.00
A9	Guarantee fee	.00	.00
A10	Other (please specify)		
		.00	.00

PART B : PARTICULARS OF FINANCIAL ASSISTANCE WITH RELATED COMPANIES OUTSIDE MALAYSIA
(Kindly furnish in Ringgit Malaysia)

		During the year		Closing Balance	
		RM		RM	
B1	Interest bearing loans				
	Amount borrowed	.00		.00	
B2	Interest bearing trade credit				
	Amount loaned	.00		.00	
B3	Interest free loans				
	Amount borrowed	.00		.00	
	Amount loaned	.00		.00	

PART C : OTHER INFORMATION

C1 Characterization of business activity (✓ which best describe your company)

Manufacturing	Toll		Contract		Full-fledge	
Distributor	Commissionaire		Limited Risk		Full-fledge	
Service provider						
Other			Please specify :			

C2 Industry : _____ Industry Code : _____

C3 Transfer pricing documentation prepared for the relevant year. (✓ appropriate box)

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
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I hereby acknowledge that the above information is true.

Signature :

Name :

IC Number :

Designation :
(Director / Secretary)

Date: / /
Day Month Year

For enquiries & return of completed form :
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