

TRANSFER PRICING

- [Income Tax \(Transfer Pricing\) Rules 2012](#)

- [Transfer Pricing Guidelines 2012](#)

- Updated version of Transfer Pricing Guidelines 2012

- Chapter II - [The Arm's Length Principle](#)
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Introduction

The Malaysian Transfer Pricing Guidelines explain the provision of Section 140A in the Income Tax 1967 and the Transfer Pricing Rules 2012. It governs the standard and rules based on the arm's length principle to be applied on transactions between associated persons.

Currently, the Guidelines is being updated to reinforce the existing standard and reformatted o presentation in the website. The Guidelines will be updated gradually based on Chapters. The ne updated chapter will be indicated and can be found under 'Updated version of Transfer Pricing 2012' the remaining chapters can be referred in the Transfer Pricing Guidelines 2012.

TRANSFER PRICING GUIDELINES

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