

Transfer Pricing Documentation Country by Country Report and BEPS

Date	Venue	Event Code
23 May 2018	Hotel Jen, Penang	18WS/033
26 June 2018	Renaissance Hotel, Kuala Lumpur	18WS/034
28 June 2018	Mutiara Hotel, Johor Bahru	18WS/035

Time : 9.00am - 5.00pm

Introduction

The introduction of country-by-country reporting requirements in Budget 2017 and the widespread sharing of that and other information by tax authorities in the future will ensure that the transfer pricing policies of multinationals are scrutinised like never before. This will lead to more transfer pricing queries by tax authorities, likely leading to challenges, disputes, full-scale audits, adjustments and ultimately double taxation. Multinationals need to act promptly to protect themselves.

A significant volume of global trade consists of international transfers of goods and services, capital (such as money) and intangibles (such as intellectual property) within an MNE group. There is evidence that intra-group trade is growing steadily and arguably accounts for more than 30 per cent of all international transactions. In addition, transactions involving intangibles and multitiered services constitute a rapidly growing proportion of an MNE's commercial transactions and have greatly increased the complexities involved in analysing and understanding such transactions.

In such a situation, it becomes important to establish the appropriate price, called the "transfer price", for intra-group, cross border transfers of goods, intangibles and services. Transfer pricing refers to the setting of prices for transactions between associated enterprises involving the transfer of property or services.

There is a risk that taxpayers, especially MNEs, will be faced with a multiplicity of approaches to applying the arm's length standard in practice that can lead to compliance burdens and the risk of unrelieved double taxation. This can be the case even where there is no issue of tax avoidance or evasion, because of the scope for differences of view about what the arm's length price would be in a particular case.

The practical issues and a detailed discussion on the Transfer Pricing Documentation requirements as well as the country by country reporting requirements will be carried out by the speaker during this seminar.

Objectives

- To highlight the Malaysian TP Rules and Guidelines
- To discuss and brainstorm on the concept of the arm's length principle
- To explain the TP Documentation requirements
- To elaborate on the Arm's Length Pricing Methodologies
- Conduct a detailed discussion on the Functional analysis
- Discussion about comparability analysis and the factors determining comparability
- Understanding TP and Double Taxation Agreements
- Managing the TP function in a MNE
- Updating on the Base Erosion and Profit Shifting (BEPS) developments
- Explaining about the Country by Country Reporting requirements
- Case Studies

Methodology

The workshop will be conducted with PowerPoint presentations, discussions, case studies and sharing of real life example. Recent tax developments, case laws and Public Rulings and the recently Gazetted Finance Act 2017 will be discussed.

Who Should Attend

- Finance Directors
- Chief Financial Officers
- Financial Controllers
- Finance Managers
- Accountants
- Auditors
- Tax Managers
- Tax Consultants
- Company Secretaries
- Business Advisors

Speaker's Profile

Harvinder Singh is a Fellow of the Chartered Association of Certified Accountants and is a member of the Malaysian Institute of Accountants (MIA) as well as the Chartered Tax Institute of Malaysia (CTIM). Harvinder was attached to the firms of Pricewaterhouse Coopers and Ernst & Young as a tax consultant and is currently the Managing Partner of Harvey & Associates, a boutique firm that specialises in taxation consulting services as well as a Partner in SCS Global Consulting (M) Sdn Bhd. He has more than 20 years of experience in the field of taxation. He is currently serving as the Chairman of the Editorial Board of the Budget Commentary and Tax Information Booklet which is produced jointly by MIA, CTIM and the Malaysian Institute of Certified Public Accountants. Harvinder has extensive experience in taxation advisory, transfer pricing documentation preparation, tax planning as well as tax audits and investigations and he serves as a tax consultant to various MNEs and other organisations.

The practical issues and a detailed discussion on the Transfer Pricing Documentation requirements as well as the country by country reporting requirements will be carried out by the speaker during this seminar.

Registration Form

Please retain original copy for your records. | Please photocopy for additional delegates. | Registration can be made via fax.

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*Registration Fees


	Outstation	Klang Valley
<input type="checkbox"/> CTIM/ACCA Member	RM371.00	RM424.00
<input type="checkbox"/> Member's Firm Staff	RM477.00	RM530.00
<input type="checkbox"/> Non-Member	RM530.00	RM636.00

* The above registration fees are inclusive of 6% GST

- * Seats are limited and based on first-come, first-served basis
- * Registration of participants will be confirmed upon registration, receipt of full payment or an acceptable employers guarantee and settlement of previous outstanding dues.
- * All outstanding payment must be received on or prior to the date of the event for participants to be allowed to attend. The institute reserves the right to cancel the registration if no payment is received prior to or on the date of the event.
- * Walk-in participant registration and attendance is subject to availability of seats and full payment.
- * Certificate of attendance will only be released upon participant signing the attendance register before 10.30am, full attendance and after completion of the event.

Enquiries

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Fax: 03-2161 3207
03-2162 8990
Email: cpd@ctim.org.my

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Contact Person:

For Klang Valley events:
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For Outstation events:
Mr Jason (ext 108/ jason@ctim.org.my)
Ms Ramya (ext 119 / ramya@ctim.org.my)
General enquiries:
Ms Ally (ext 123 / ally@ctim.org.my)

Please tick the relevant boxes

Date	Venue	Date	Venue
<input type="checkbox"/> 23 May 2018	Hotel Jen, Penang	<input type="checkbox"/> 28 June 2018	Mutiara Hotel, Johor Bahru
<input type="checkbox"/> 26 June 2018	Renaissance Hotel, Kuala Lumpur		

Participant's Contact Details

Full Name : _____ Company : _____
 I/C Number : _____ Designation : _____
 Membership No : CTIM/ACCA _____ Tel : _____
 Member's Firm Staff _____ Fax : _____
 Company Address : _____ Email : _____
 _____ Mobile : _____
 Vegetarian

Payment Method

Online Payment via JomPAY



Bill Code: 21790
Ref-1: Event Code
Ref-2: Mobile Number

JomPAY online at Internet and Mobile Banking with your Current, Savings or Credit Card account

Cash for Amount of RM _____

Cheque No. _____

For Amount of RM _____

*All cheque should be made payable to "CTIM-CPE"

MASTER / VISA Credit Card

For amount of RM _____

Card No

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Expiry Date

Authorised Signature

(month/year)

Cardholder's Name (as per credit card)

Replacements

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least three days prior to the event if you intend to send a replacement. CPD points will be allocated to the designated attendee. If the replacement is not a Member but a Member's Firm Staff or Non-Member, the appropriate fees will apply.

Cancellations

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. Refund amount is subject to deduction of administration and finance charges. No refund will be given for cancellations received within less than five working days of the event.

Confirmation of Registration

The confirmation letter will be emailed 5 days before the commencement of the event upon receipt of full payment. In the event you do not receive the confirmation letter 5 days before the event, please contact us immediately.

Disclaimer

The Organiser reserves the right to change the speaker, date, venue or to cancel the event if the number of participants is less than 20. A minimum of 3 days notice will be given.

Recording

Video / Sound recording is strictly prohibited.