

# Transfer Pricing Documentation and Managing Transfer Pricing Audits

**Date** : 28 September 2020, Monday  
**Venue** : Berjaya Times Square Hotel, Kuala Lumpur  
**Time** : 9:00 am – 5:00 pm  
**Event Code** : 20WS/047

Transfer pricing is an area that is a major concern for Multinational Enterprises (MNEs) due to the different approaches, ambiguity and practical difficulties in applying the transfer pricing methodologies.

A significant volume of global trade consists of international transfer of goods and services e.g. capital (such as money) and intangible (such as intellectual property) within an MNE Group. 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 in analyzing and understanding such transactions. And yet it becomes even more imperative to establish the transfer price for intra group transfer of goods, intangibles and services in light of greater scrutiny by the tax authorities.

There is a risk that there is a multiplicity of approaches in the application of the arm's length principles in practice that can lead to compliance burdens and the risk of unrelieved double taxation. This can be in the case where there is no issue of avoidance or evasion but purely because of the differences in the view about what the arm's length price would be in a particular case.

The practical issues and a detailed discussion on the TP Documentation requirements will be carried out by the speaker during the seminar.

## Course Outline

- To highlight the Malaysian TP Rules and Guidelines
- The concept of arm's length
- The transfer pricing methodologies
- Malaysian TP Documentation requirements
- A detailed discussion of the Functional Analysis
- Comparability analysis, factors affecting comparability and the elimination matrix
- Managing the TP Function in a MNE
- Transfer Pricing audits and practical issues to consider
- Base Erosion and Profit Shifting developments
- Case Studies

## Who Should Attend?

- Chief Finance Officers & Finance Managers
- Tax Managers
- Tax Consultants
- Accountants
- Auditors
- Business Advisers
- Others who are interested to know more about Capital Allowances

## Speaker's Profile

**Harvinder Singh** is a Fellow of 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 PWC and E&Y 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 the Tax Partner in SCS Global Consulting (M) Sdn Bhd. He has more than 25 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 MICPA. 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.

Please note that the CPD points awarded qualify for the purpose of application and renewal of tax agent license under Section 153, Income Tax Act, 1967.

Please present your identification card upon registration and collection of certificate of attendance for verification purposes. Registration and collection of the certificate of attendance on your behalf is not allowed.

**Face-to-Face Training During the COVID-19 Pandemic**  
The face-to-face training will be conducted according to the COVID-19 Standard Operating Procedure (SOP) and guidelines issued by the authorities.

## Registration Form

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

### Transfer Pricing Documentation and Managing Transfer Pricing Audits



#### Registration Fees


- |  |          |
|--|----------|
| <input type="checkbox"/> CTIM/ACCA Member    | RM424.00 |
| <input type="checkbox"/> Member's Firm Staff | RM530.00 |
| <input type="checkbox"/> Non-Member          | RM636.00 |

\*The above registration fees are inclusive of 6% Service Tax effective from 1 March 2019.

- \* 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

 Tel: 03-2162 8989  
 Fax: 03-2162 8990  
 03-2161 3207  
 Email: cpd@ctim.org.my

 B-13-1, Block B, Level 13, Unit 1,  
 Megan Avenue II,  
 No 12, Jalan Yap Kwan Seng,  
 50450 Kuala Lumpur

#### Contact Person:

Ms Zaimah (ext 119 / zaimah@ctim.org.my)  
 Ms Yus (ext 121 / yusfariza@ctim.org.my)  
 Ms Jaslina (ext 131 / jaslina@ctim.org.my)

#### Participant's Contact Details

Full Name : \_\_\_\_\_

Company : \_\_\_\_\_

I/C Number : \_\_\_\_\_

Designation : \_\_\_\_\_

Membership No :  CTIM \_\_\_\_\_

Tel : \_\_\_\_\_

ACCA \_\_\_\_\_

Fax : \_\_\_\_\_

Member's Firm Staff \_\_\_\_\_

Email : \_\_\_\_\_

Company Address : \_\_\_\_\_

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

MASTER / VISA Credit Card

For amount of RM \_\_\_\_\_

Card No

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Expiry Date

Authorised Signature

Cheque No. \_\_\_\_\_

(month/year)

For Amount of RM \_\_\_\_\_

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

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.