

Preparation of Transfer Pricing Documentation

Date : 24 February 2021, Wednesday
Time : 9:00AM – 5:00PM
Event Code : 21WS/006

Introduction

Pursuant to Section 140A of the Income Tax Act, 1967 (“ITA”) requires that transactions with “associated persons” for the acquisition or supply of property or services be entered into on an arm’s length basis. It puts the burden of proof on taxpayers to demonstrate arm’s length pricing. Otherwise, the Director General (“DG”) is empowered under Section 140A to substitute the price in respect of related party transactions to reflect an arm’s length price. As such, it is important that a contemporaneous transfer pricing documentation is prepared when a taxpayer implements a related party transaction.

Course Outline:

- Introduction to Malaysian transfer pricing (TP) legislation and Inland Revenue Board’s transfer pricing (TP) guideline
- The scope and objective for the preparation of TP documentation
- The arm’s length principle
- TP methodologies
- Comparability analysis

Speaker’s Profile

Yi Hui has over 19 years’ experience in tax compliance and tax advisory assignments. She is now an Executive Director of Hanz Consulting Group Sdn Bhd (“Hanz”). Before joining Hanz, she worked with BDO Tax Services Sdn Bhd (“BDO”) and RSM Tax Services Sdn Bhd (“RSM”). As an Executive Tax Director of BDO and RSM, she has been involved in the provision of tax compliance matters of public listed companies, multinationals and medium to large private companies. She has handled tax matters for corporations of various sizes involved in construction, property development, hotels, insurance, and manufacturing. Since 2009, she has been extensively involved in representing tax payers in resolving tax audit and tax investigation cases with the Malaysian Inland Revenue Board. In addition, she has assisted clients in the preparation of transfer pricing documentation. She is a fellow member of the Association of Chartered Certified Accountants (ACCA). Apart from this; she is a licensed tax agent under Section 153 of the Income Tax Act, 1967 and licensed GST Tax Agent under Section 170 of the GST Tax Act 2014. She is also a professional trainer certified by the Human Resources Development Fund (HRDF).

Important Notes for Webinar Participants:

The webinar access link will be e-mailed to successfully registered participants 3 days before the webinar’s commencement date.

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

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

- | | |
|--|----------|
| <input type="checkbox"/> CTIM/ACCA Member | RM318.00 |
| <input type="checkbox"/> Member's Firm Staff | RM350.00 |
| <input type="checkbox"/> Non-Member | RM424.00 |

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

Enquiries



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Participant's Contact Details

Full Name : _____

Company : _____

I/C Number : _____

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Payment Method

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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.

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.

Webinar Access Link

The webinar access link will be e-mailed 3 days before commencement of the event upon receipt of full payment. In the event that you do not receive the access link, please contact us immediately.

Confirmation of Attendance

Attendance will be recorded based on participant's login and logout time.

e-Certificate of Attendance

The e-Certificate of Attendance will be issued to webinar participants in accordance to the guidelines issued by the Ministry of Finance.

Reminder

e-Certificate of Attendance will only be released to registered participants (must login before 10.00am), full attendance with full payment and after completion of the webinar.