

Transfer Pricing & International Tax Planning

Date : 12 April 2011 | Venue : Hotel Istana, Kuala Lumpur | Time : 9.00 a.m. to 5.00 p.m.

* Seats are limited based on first-come, first-served basis.

INTRODUCTION

Transfer pricing relates primarily to the system of pricing the cross border transfer of goods, services and intangibles between entities in a group. When business dealings are made between connected persons, they may not always reflect the dynamics of market forces as would be expected if such transactions were carried out by independent parties. The IRB of Malaysia scrutinizes transactions between related parties carefully to ensure that they are reflective of market conditions / values i.e. at an "Arm's Length".

Arm's length pricing refers to a price that would be set where the transaction is negotiated between third parties i.e. based on the bargaining strengths of the parties concerned and between willing buyers and sellers. There is great focus on related party transactions during tax audits conducted by the IRB and the Malaysian Transfer Pricing Guidelines provide valuable guidance on the IRB's expectations as well as documentation requirements. It is therefore imperative to have a good understanding of the issues involved and the pitfalls to avoid minimising potential tax penalties.

COURSE OUTLINE

- Transfer pricing and the concept of arm's length transactions
- Meaning of Controlled and Associated enterprises
- Comparability analysis and the factors affecting comparability
- Functional analysis – how the differences in functions carried out / risks assumed / assets employed can have an impact on the pricing strategies / margins of the parties being compared when carrying out a Transfer Pricing study
- Arm's length pricing methodologies
- Special considerations for Intangible properties
- International Tax Planning tools and Transfer Pricing Considerations
- Anti-avoidance of taxation and the shifting of profits
 - a common perception of the IRB for related party transactions
- Documentation requirements under the Income Tax Act, 1967 and the IRB's Transfer Pricing Guidelines
- Latest updates on Transfer Pricing

SPEAKER

Harvinder Singh is an Associate Member of Chartered Tax Institute of Malaysia (CTIM), Fellow Member of the Chartered Association of Certified Accountants and a Chartered Accountant of the Malaysian Institute of Accountants. He has more than 17 years of experience in taxation gained at two of the largest accountancy firms in the world, PricewaterhouseCoopers and Ernst & Young. Having proved his mettle with the Big Four accounting firms, Harvinder is currently the Managing Partner of Harvey & Associates, a boutique firm with a diversified portfolio of clients.

Registration Form

Please retain original copy for your records. Please photocopy for additional delegates.

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Registration Fees

- | | |
|--|-----------------|
| <input type="checkbox"/> CTIM Member | RM350.00 |
| <input type="checkbox"/> Member's Firm Staff | RM400.00 |
| <input type="checkbox"/> Non-Member | RM460.00 |

Registration can be made via fax.

** Certificate of Attendance will be issued upon full attendance and receipt of full payment.*

Enquiries



Contact Cik Yus / Encik Ridzuan / Cik Fadeah
Tel: 03-2162 8989 Ext 121/108/119
Fax: 03-2161 3207 / 03-2162 8990
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Delegate Contact Details

Full Name : _____

Company : _____

Membership No : _____

Designation : _____

Postal Address : _____

Tel : _____

Fax : _____

Email : _____

Dietary Requirements (if any) : _____

Mobile : _____

Payment Method

I / we hereby enclose

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for amount of RM _____

Please invoice

* Kindly take note that the Institute accepts **only**
Direct Access - CTIM credit cards

Replacements

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least two days prior 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.

Confirmation of Registration

The confirmation letter will be issued 7 days before the commencement of the event. In the event you do not receive the confirmation letter 7 days before the event, please contact us immediately.

Cancellations

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. 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 15. A minimum of 3 days notice will be given.

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- I am interested in learning more about the Chartered Tax Institute of Malaysia's Education / Examination Programme, please contact me.