

TRANSFER PRICING DOCUMENTATION

Date	Venue	Event Code	Time:
13 July 2016	Seri Pacific Hotel, Kuala Lumpur	WS/047	9.00am – 5.00pm
24 August 2016	Grand Margherita Hotel, Kuching	WS/048	
25 August 2016	Hyatt Regency, Kota Kinabalu	WS/049	
2 September 2016	Ramada Plaza Melaka	WS/050	
8 September 2016	Mutiara Hotel, Johor Bahru	WS/051	
28 September 2016	Hotel Jen, Penang	WS/052	

INTRODUCTION

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. The structure of transactions within an MNE group is determined by a combination of the market and group driven forces which can differ from the open market conditions operating between independent entities.

In such a situation, it becomes important to establish the appropriate price, called the "transfer price", for intra-group, crossborder 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. These transactions are also referred to as "controlled" transactions, as distinct from "uncontrolled" transactions between companies that are not associated and can be assumed to operate independently ("on an arm's length basis") in setting terms for such transactions.

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 will be carried out by the speaker during this seminar.

COURSE OUTLINE

- TP Rules and Guidelines
- The arm's length principle
- TP Documentation requirements
- Arm's Length Pricing Methodologies
- Functional analysis – a detailed discussion
- Comparability analysis and the factors determining comparability
- Special rules relating to TP
- TP and Double Taxation Agreements
- Managing the TP function in a MNE
- Case Studies

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). He was attached to the firms of PricewaterhouseCoopers 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.

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*Registration Fees

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

* 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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Mr Jason (ext 108/ jason@ctim.org.my)
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General enquiries:
Ms Ally (ext 123 / ally@ctim.org.my)

Please tick the relevant boxes

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Participant's Contact Details

Full Name :	Company :
I/C Number :	Designation :
CTIM/ACCA Membership No :	Tel :
Company Address :	Fax :
	Email :
Dietary Requirements (if any) :	Mobile :

Payment Method

I / we hereby enclose

- Cash** for Amount of RM _____
- Cheque** No. _____
For Amount of RM _____
(Non-refundable and made payable to "CTIM-CPE")
- Online Payment** via CIMB Clicks
(Please attach together the transaction slip)
- MASTER / VISA Credit Card**
For amount of RM _____
Please complete the credit card details

Credit Card details

Card No _____ Expiry Date _____

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Cardholder's Name (as per credit card) _____

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_____ Company Stamp & Signature

_____ Date

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.