

Transfer Pricing Aspects of Intra-Group Services & Intangibles

Date : 13 May 2020, Wednesday
Venue : Sheraton Imperial Kuala Lumpur Hotel
Time : 9:00 am – 5:00 pm
Event Code : 20WS/030

This programme seeks to provide you with:

- The different types of intra-group services and characterisation of intra-group services.
- The different types of intangibles and characterisation of intangibles.
- Guidance to describe the nature of services rendered and benefits received.
- The typical basis of charge and cost that are chargeable.
- Various types of allocation keys and how to select an appropriate allocation key.
- Guidance to determine the existence of intangibles and the ownership of the intangibles.
- The appropriate methodology for intangibles.
- The transfer pricing issues surrounding intra-group services and intangibles and possible defence during an audit.

Programme Outline

- **Introduction: Transfer Pricing Scene in Malaysia**
 - ▶ Overview of the tax/transfer pricing scene in Malaysia
 - ▶ Malaysian transfer pricing laws & regulations
- **Transfer Pricing on intra-group services**
 - ▶ Types of intra-group services
 - ▶ Intra-group services from a transfer pricing perspective
 - ▶ The “benefit” test
 - ▶ Determination of arm’s length pricing
 - ▶ Transfer pricing methodologies
 - ▶ Documentation
- **Understanding of Intangibles**
 - ▶ Determining the existence of intangibles
 - ▶ Ownership of intangibles
 - ▶ Transfer pricing issues on intangibles
 - ▶ Transfer pricing methodologies for intangibles
 - ▶ Valuation of intangibles
- **Q&A Session**

Speakers’ Profile

Selvi Permal is the Director at Thannees Tax Consulting Services Sdn Bhd and has over 13 years’ of working experience in Tax, specializing in Transfer Pricing Advisory. She was with KPMG UK, Pricewaterhouse Coopers Malaysia and Crowe Horwath Malaysia before joining her current role. She has extensive knowledge and exposure in handling highly complex transfer pricing cases which includes preparation of documentation for compliance and audit purposes, setting or resetting of transfer prices, implementation of TP policies, representing clients during dispute, and value chain analysis. Her clientele includes multinationals mainly in Singapore, Indonesia, Cambodia and the UK, as well as large local conglomerates based in Malaysia. Selvi Permal is a member of Chartered Tax Institute of Malaysia.

Sindu has been in the taxation field for over 10 years. She began her career in corporate tax where she assisted a portfolio of clients in tax compliance matters, tax audit, transfer pricing matters, tax due diligence, tax advisory, obtaining tax clearance and tax incentive application. Currently, she specializes in transfer pricing and has assisted mainly MNCs and large conglomerates in various countries including Singapore, Indonesia, and Cambodia with their transfer pricing issues. Her specialties in transfer pricing extends to dealing with complex transfer pricing restructuring, price setting exercises, and transfer pricing audits.

Keynote Speaker:

Mr SM Thanneermalai
Managing Director
Thannees Tax Consulting Services Sdn Bhd

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.

Please note that the CPD points awarded qualifies 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.

Transfer Pricing Aspects of Intra-Group Services & Intangibles

Registration Fees


- CTIM/ACCA Member
 Member's Firm Staff
 Non-Member


Klang Valley
 RM424.00
 RM530.00
 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)

General enquiries:

Ms Ally (ext 123 / ally@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

□□□□-□□□□-□□□□-□□□□

Expiry Date

Authorised Signature

- Cash for Amount of RM _____

(month/year)

- Cheque No. _____

For Amount of RM _____

Cardholder's Name (as per credit card)

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

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.