

TECHNICAL

Direct Taxation

LHDNM - FREQUENTLY ASKED QUESTIONS (FAQs) ON TRANSFER PRICING

Further to our [e-CTIM TECH-DT 54/2017](#) dated 3 August 2017 and [e-CTIM TECH-DT 48/2017](#) dated 17 July 2017 on the Inland Revenue Board of Malaysia's (LHDNM) Transfer Pricing Guidelines 2012 (Updated Version), the LHDNM has recently issued Frequently Asked Questions (FAQs) on Transfer Pricing (as at 31 July 2017) on their website. The questions and answers are on the following areas:-

- a. Effective date of 15 July 2017
- b. Contemporaneous Documentation – Paragraph 11.2.1
- c. Master File – Paragraph 11.2.5

You may write to the LHDNM at lhdn_tp@hasil.gov.my in respect of any further questions you may have regarding transfer pricing.

Members may read the FAQs at the websites of the [Institute](#) and the [LHDNM](#)

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