

# Transfer Pricing and Contemporaneous Documentation

**Date** : 25 August 2021, Wednesday  
**Time** : 9:00AM – 5:00PM  
**Event Code** : 21WS/021

## Registration Fees

CTIM/ACCA Member	RM318.00
Member's Firm Staff	RM350.00
Non-Member	RM424.00

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

### IMPORTANT NOTES:

- Registration of participant will be confirmed upon receipt of full payment and settlement of previous outstanding dues (if any).
- Webinar Access Link – The webinar access link will be e-mailed to successfully registered participants 2 working days before the commencement of the event upon receipt of full payment.
- Cancellation - The Institute must receive cancellations in writing 5 working days prior to the event. No refund will be given for cancellations received within less than 5 working days of the events.
- Recording - Video recording of the webinar organised by the Institute is not available for distribution.
- Disclaimer – The Organiser reserves the right to change the speaker, date or to cancel the event if the number of participants is less than 20. A minimum of 3 working days notice will be given.

## Introduction

Despite its importance in taxation, Transfer Pricing is an area not many are familiar with. Some taxpayers also believe that this is a topic that does not concern them and that only Multi-national Companies would be affected. To overcome these misconceptions, attention will be given both to what Transfer Pricing entails and the compliance essentials. This seminar presented in detail would also examine the practical requirements and concessions available in transfer pricing investigations.

## Course Outline

- ▶ What Transfer Pricing and Related Party Transactions are
- ▶ Pricing Methodology – The various acceptable methods
- ▶ How is the Arm's Length Price to be determined?
- ▶ Contemporaneous Transfer Pricing Documentation – What is it?
- ▶ Return Forms and Transfer Pricing – What is the relationship?
- ▶ Transfer Pricing Audits & Investigations: Issues that will be examined

The event will examine also recent amendments touching on Transfer Pricing Enforcement including fresh concepts like "Structure" and "Surcharge". The new Section 113B Penalties in respect of any failure to furnish contemporaneous documentation will similarly be discussed.

## Latest Amendments and Section 113B Penalty

Structure – Adjustment - Surcharge: Meaning and Impact

## Speaker's Profile

**Vincent Josef** began his career with the Inland Revenue Board in 1968 and over the next 35 years, he served in various Branches. Prior to his retirement, he was with the Operations Division of the Board Headquarters where he held the position of Assistant Director General. In addition, He has wide experience in lecturing at IRB events and Malaysian professional institutions including Chartered Tax Institute of Malaysia, Malaysian Institute of Accountants, CPA Australia, MAICSA and Commerce Clearing House (CCH) Malaysia. With his 50 years' experience in the field of taxation, he also manages his own practice providing taxation consultancy services focusing on Tax Audits and Investigations. He has written a book "Tax Audit and Investigation Guide – Malaysia" published by CCH Malaysia and served as their Consultant Editor in respect of the Malaysian Master Tax Guide.

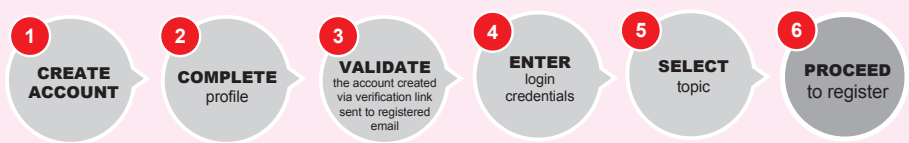
### ONLINE REGISTRATION PROCESS

\*Kindly follow the respective steps below

#### NEW USER



#### EXISTING USER



For Enquiries:

☎ 603 2162 8989  
 ✉ cpd@ctim.org.my

### Closing Date

2 days before the event date.

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

