

# Transfer Pricing and Contemporaneous Documentation

(Re-Run Session)

**Date** : 9 November 2021, Tuesday  
**Time** : 9:00AM – 5:00PM  
**Event Code** : 21WS/029

## 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

Transfer Pricing is being more vigorously examined by Inland Revenue. However, it is a field not many are familiar with and some taxpayers even believe that this is a topic that does not concern them, that only Multi-national Corporations are affected. In this webinar, attention will be given both to what Transfer Pricing entails and compliance essentials. Also examined would be the practical requirements and concessions available in transfer pricing investigations.

Following radical related amendments to the Income Tax Act through Finance Act 2020, focus will also be laid on exploring new elements like Structures, Adjustments, and Surcharges with attention being given to the recently introduced Section 113B Penalty in connection with Transfer Pricing Documentation.

## 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 are the trigger factors?
- ▶ Transfer Pricing Audits & Investigations: Issues that Revenue will examine

## Latest Amendments and Section 113B Penalty

Structures, Adjustments, Surcharges, and Documentation-Penalties

## 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.

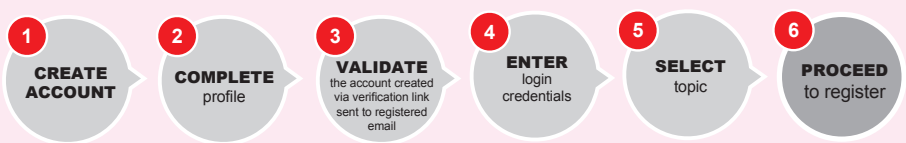
### ONLINE REGISTRATION PROCESS

\*Kindly follow the respective steps below

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For Enquiries:

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 ✉ 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.



**8** CPD points