

Guide to Prepare Transfer Pricing Documentation for Intragroup Services and Highlight of Issues

Date : 14 July 2022, Thursday
Time : 9.00 am – 1.00 pm
Event Code : 22WS/019

Registration Fees

CTIM/ACCA Member	RM190.80
Member's Firm Staff	RM222.60
Non-Member	RM254.40

*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 receipts 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.

Under the provision of the Income Tax Act, 1967 and Transfer Pricing Guidelines, it requires taxpayers to determine and apply the arm's length price on controlled transactions. These provisions further allow the DGIR to make an adjustment to reflect the arm's length price for that transaction by substituting or imputing the price, as the case may be; and to disallow considerations for controlled financial assistance which are deemed excessive by restricting the deductibility of interest expense. It is common for a group of companies to centralise certain functions and standardise work process/procedures in order to achieve cost efficiency. Malaysian Transfer Pricing rules have put the burden of proof on taxpayers to demonstrate arm's length charges. As such it is important to understand the requirements, in order to avoid non-compliance and penalties.

Course Outline

- ▶ Scope and application for preparation of Transfer Pricing documentation for Intragroup Services, and the application of Transfer Pricing methodologies
- ▶ Types of Intragroup Services
- ▶ The “benefit” test
- ▶ Intragroup Services v Cost Contribution Arrangements
- ▶ Determination of arm's length charges
- ▶ Required content of a Transfer Pricing documentation for Intragroup Services

Speaker's Profile

Ho Yi Hui has over 20 years' experience in tax compliance and tax advisory assignments. She is now an Executive Director of Hanz Consulting Group Sdn Bhd (“Hanz”). Before joining Hanz, she worked with BDO Tax Services Sdn Bhd (“BDO”) and RSM Tax Services Sdn Bhd (“RSM”). As an Executive Tax Director of BDO and RSM, she has been involved in the provision of tax compliance matters of public listed companies, multinationals and medium to large private companies. She has handled tax matters for corporations of various sizes involved in construction, property development, hotels, insurance, and manufacturing. Since 2009, she has been extensively involved in representing tax payers in resolving tax audit and tax investigation cases with the Malaysian Inland Revenue Board. In addition, she has assisted clients in the preparation of transfer pricing documentation. She is a fellow member of the Association of Chartered Certified Accountants (ACCA). Apart from this; she is a licensed tax agent under Section 153 of the Income Tax Act, 1967 and licensed GST Tax Agent under Section 170 of the GST Tax Act 2014. She is also a professional trainer certified by the Human Resources Development Fund (HRDF).

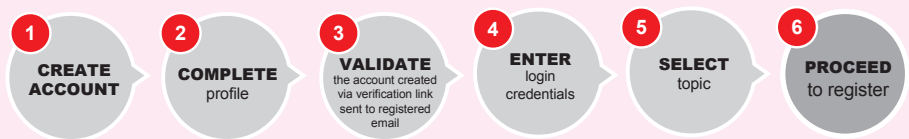
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- ☎ 603-2162 8989
- ✉ cpd@ctim.org.my

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.



4 CPD points