

Analysis of Development, Enhancement, Maintenance, Protection and Exploitation (DEMPE) for intangible property and cost contribution arrangements

Date : 15 October 2024, Tuesday
Time : 9.00 am – 1.00 pm
Event Code : 24WS/032

Registration Fees

CTIM Member	RM285.00
Member's Firm Staff	RM310.00
Non Member	RM370.00

*The above registration fees are exclusive of 8% Service Tax.

HRDCORP PROGRAMME ID: 10001464236

Payment via HRDCorp Claim — Please refer to the total amount stated in the invoice generated by the system upon confirmation of registration.

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 not less than 5 working days prior to the event. No refund will be given for cancellations received within less than 5 working days of the event.
- 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. A minimum of 3 working days notice will be given.

Introduction

Recently our Ministry of Finance issued the Income Tax (Transfer Pricing) Rules 2023 ("Malaysian TP Rules 2023"). This replaces the Income Tax (Transfer Pricing) Rules 2012 which was issued in May 2012. The latest Malaysian TP Rules 2023 is effective from year of assessment 2023.

Rule 11 emphasis on intangible property from TP perspective; Rule 10 discuss about cost contribution arrangement. In addition, it is a new requirement to disclose cost contribution arrangement information and document in the TP documentation.

Course Outline

- Identifying intangibles and ownership;
- Analysing transactions involving Development, Enhancement, Maintenance, Protection and Exploitation (DEMPE) for intangible property;
- Application of TP method to determine arm's length price;
- Cost contribution arrangement v intra group services; and
- Disclosure of cost contribution arrangement in the TP documentation

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).

ONLINE REGISTRATION PROCESS

*Kindly follow the respective steps below



For Enquiries:

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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.

