

# TRANSFER PRICING CONFERENCE 2025

*Dissecting the Complexity of Transfer Pricing*

**09** April 2025  
Wednesday

Sime Darby Convention Centre  
Kuala Lumpur

**8** CPD points  
(For purposes of Section 153, ITA 1967)



## Highlights of the Day

- Decoding the New Malaysian Transfer Pricing Guidelines
- Implementation of the Transfer Pricing Tax Audit Framework 2024
- Business Restructuring & the Arm's Length Principle
- Approach to Low Value Adding Intragroup Services
- Navigating TP Audits: Common Issues

## Who Should Attend :



CEO/CFO/  
Directors



Financial  
Planner



Tax Agent/  
Advisor



Corporate  
Accountants



Business  
Consultants



Public  
Accountants



Time	Session
8:15 am	Registration & Welcome Coffee/Tea
8:50 am	<b>Opening Address</b>  <b>Mr. Soh Lian Seng</b> CTIM President
9:00 am	<b>Session 1 : Decoding the New Malaysian Transfer Pricing Guidelines</b>  <b>Moderator</b> Ms. Leow Mui Lee, CTIM Council Member  <b>Speaker</b> Ms. Suhani Anuar, Inland Revenue Board of Malaysia  <b>Panelist</b> Ms. Anushia Soosaipillai, PricewaterhouseCoopers Taxation Services Sdn Bhd
10:30 am	Morning Refreshments
11:00 am	<b>Session 1 (Cont.) : Panel Discussion</b>
12:00 pm	<b>Session 2 : Implementation of the Transfer Pricing Tax Audit Framework 2024</b>  <b>Moderator</b> Mr. Tan Chin Teck, BDO Malaysia  <b>Speaker</b> Ms. Shahreen Mahther, Inland Revenue Board of Malaysia  <b>Panelist</b> Ms. Chang Mei Seen, CTIM Council Member
1:00 pm	Networking Lunch
2:00 pm	<b>Session 3 : Business Restructuring &amp; the Arm's Length Principle</b>  <b>Moderator</b> Mr. SM Thanneermalai, Thannees Tax Consulting Services Sdn Bhd  <b>Speaker</b> Mr. Subhabrata Dasgupta, Deloitte Tax Services Sdn Bhd
3:00 pm	<b>Session 4 : Approach to Low Value Adding Intragroup Services</b>  <b>Moderator</b> Mr. Thenesh Kannaa, CTIM Council Member  <b>Speaker</b> Ms. Sylvia Song, Crowe KL Tax Sdn Bhd
4:10 pm	<b>Session 5 : Navigating TP Audits: Common Issues</b>  <b>Moderator</b> Ms. Theresa Goh, TG Consulting Sdn Bhd  <b>Panelist</b> Mr. Sockalingam Murugesan, Ernst & Young Tax Consultants Sdn Bhd  <b>Panelist</b> Ms. Kalsumawati Mohd Aris, Shell Malaysia Limited
5:30 pm	End of Conference and Refreshments

**Anushia Soosaipillai** leads the PwC Transfer Pricing practice and has more than 20 years of transfer pricing experience in PwC Malaysia. Her vast experience includes assisting and advising companies in various transfer pricing projects and defending challenges to transfer prices by tax authorities in tax audits and investigation. She has successfully worked on a number of MAP and APA cases over the years. She is Board of Governor for the American Malaysia Chamber of Commerce (AMCHAM) and sits in the Transfer Pricing Technical Committee of CTIM. She is a regular author for IBFD publications.

**Chang Mei Seen** advises multinational companies on transfer pricing issues, including preparation of transfer pricing documentation in compliance with the Malaysian transfer pricing guidelines, transfer pricing advisory and planning for risk mitigation as well as involvement in defending clients during transfer pricing audits by the Inland Revenue Board. In addition, she has also been involved in restructuring exercises in various industries. Her previous experience as an auditor has allowed her to better understand the client's business conditions and devise appropriate transfer pricing solutions. Her past experience also includes corporate tax compliance engagements where she manages a portfolio of clients from a diversified range of industries. Chang Mei Seen is currently a Council Member of CTIM.

**Kalsumawati Mohd Aris** leads the tax function of Shell Malaysia with 25 years of experience in direct (both Petroleum Income Tax and Corporate Income Tax), indirect and employment taxes, with expertise ranging from tax policy, advisory, compliance, corporate structuring, mergers and acquisitions, tax audits and investigations, transfer pricing audits and cross border exposures management. She ensures that the Shell Malaysia Group of Companies comply with the letter and the spirit of the tax laws. She also holds the role as the Convenor of the Fiscal and Economics sub-committee of the Petroleum Production Sharing Contractors Committee (PPSC), a committee of the Malaysian International Chamber of Commerce & Industry (MICCI). She works closely with government authorities, actively advocates for new improved tax policies and has been invited to participate in and provide input to various task forces on tax policy matters. Prior to joining Shell, she was a Tax Manager in the tax practice of Ernst and Young specialising in the Financial Services sector. She holds a Bachelor of Accounting from University of Malaya.

**Leow Mui Lee** is the Managing Director of Lumenz Tax Advisory Sdn Bhd and has over 30 years of tax experience with leading international accounting as well as professional services firms in Malaysia. Mui Lee is a Council Member of CTIM as well as a member of CPA Australia and the MIA. She specialises in transfer pricing, tax dispute resolution, tax due diligence reviews as well as corporate tax advisory services. She has serviced a broad spectrum of clients including large multinational corporations and public listed companies.

**Shahreen Mahther** joined IRBM in 2003, where she has accumulated vast experiences in field audit, transfer pricing, mutual agreement procedures, and other relevant international tax matters. Presently, she serves as the Transfer Pricing Specialist at IRBM. Previously, she held the role of Director in the Transfer Pricing Policy Section and has now transitioned to the Multinational Tax Branch, where she conducts Transfer Pricing audits, consultations, and training sessions. In her capacity, she acts as a representative for Malaysia in OECD meetings, specifically the Working Party 6 and FTA MAP Forum, as well as various tax platforms at both national and international levels. She is also a member of the Two Pillar Approach Committee. She holds a Degree in Accounting from University of Malaya, Master of Forensic Accounting and Financial Criminology from University Technology of MARA (UiTM), and just completed her Postgraduate Diploma in Transfer Pricing in Middlesex University, London.

**SM Thanneermalai** is the Managing Director of Thannees Tax Consulting Services Sdn Bhd, and a renowned tax expert in Malaysia with over 40 years of experience in handling complex tax issues, resolving tax disputes, and obtaining special permissions from various government agencies. He is a pioneer in transfer pricing, establishing Malaysia's first transfer pricing practice in 1996 at PricewaterhouseCoopers Malaysia. As former President of the CTIM and Chairman of the Board of Trustees of the Malaysian Tax Research Foundation, he contributed to the development of tax laws in Malaysia. He was also a Senior Tax Partner at PricewaterhouseCoopers for 22 years and Managing Director of Crowe Horwath KL Tax Sdn Bhd for 2 years. Currently, he is a licensed tax agent and a member of multiple professional organisations—the Institute of Chartered Accountants in England & Wales, MIA, and CTIM.

**Sockalingam Murugesan** is the EY Asean Transfer Pricing Leader and he also heads the Transfer Pricing practice in Malaysia. A partner in Ernst & Young Tax Consultants Sdn Bhd, Socka has over 20 years of experience in tax consultancy, of which more than 15 years were in Transfer Pricing. Socka's experience includes leading engagement teams in the preparation of transfer pricing documentation for intangible transactions, and the provision of management services. He has also been involved in the design and implementation support of tax-effective supply chains for clients carrying out wide-ranging cross-border transactions. Additionally, Socka has assisted clients in dealing with the tax authorities on Advance Pricing Arrangements (APA) and transfer pricing audits.

**Subhabrata Dasgupta** is a partner and the transfer pricing leader in Deloitte Malaysia. Subho has close to 20 years' experience in serving clients from varied industries: electronics and electrical, pharmaceuticals, real estate & construction, consumer and industrial products, financial services, and agribusiness, among others. He specialises in transfer pricing policy design and due diligence, business restructuring including IP migration, and controversy management. Subho leads ESG transfer pricing offerings for Deloitte Asia Pacific, and co-leads transfer pricing controversy for Deloitte Southeast Asia. He is a member of Deloitte's global tax policy, transfer pricing controversy, and intellectual property core groups. Subho has been recognised as a leading transfer pricing advisor in the Guide to the World's Leading Transfer Pricing Advisors. He has been also recognised as a Highly Regarded Practitioner in World TP produced by ITR World Tax in association with the International Tax Review.

**Suhani Anuar** has started career with IRBM in 1999 and has been in various departments before assuming as the division head for Transfer Pricing Division of Department of International Taxation. Previously, she was a division director of Monitoring and Compliance Division in Multinational Tax Branch overseeing the processing on appeals and reliefs. She was once seconded to Attorney General office to facilitate on the tax matters especially on tax audit and investigation including advisory on tax policy, tax incentives and LBATA implementation. She holds a master degree in forensic accounting & financial criminology from UiTM and bachelor degree in accountancy from UKM.

**Sylvia Song** is an Executive Director of Crowe KL Tax Sdn Bhd in Malaysia. She specialises in transfer pricing (TP) and leading a TP team in Crowe Kuala Lumpur. She has been involved in various TP assignments such as TP documentation, TP planning, price setting, TP audits & investigation, regional TP work, etc. Sylvia has worked in the tax professional environment for over 16 years and has the experience in tax compliance, tax advisory including individual / corporate tax matters, tax incentives, transfer pricing, tax planning, GST and others. She services both domestic and multinational clients and manages a portfolio from a broad range of industries such as manufacturing, trading, services, property development, construction, digital business, etc. She has conducted various transfer pricing seminars to clients / public.

**Tan Chin Teck** is an Executive Director in the Transfer Pricing Group of BDO in Malaysia and currently sits in the Transfer Pricing Technical Committee of CTIM. He has over 13 years of working experience in audit, tax and advisory services. He joined BDO in Malaysia in 2018, advising clients on transfer pricing compliance and advisory issues. Prior to joining BDO, he is also experienced in audit, financial and tax due diligence, GST, and accounting advisory. His diverse work experience enables him to help clients review, document, manage and defend their transfer pricing policies and processes. Chin Teck is a member of the Institute of Chartered Accountants in England and Wales (ICAEW), the Malaysian Institute of Accountants (MIA), the ASEAN Chartered Professional Accountants (ASEAN CPA), and an associate of the Chartered Tax Institute of Malaysia (ACTIM). He holds a Bachelor's Degree in Accounting from Universiti Malaya.

**Thenesh Kannaa** is an Executive Director at TRATAX Sdn Bhd, a consulting firm specialised in taxation and member firm of WTS Global. Thenesh is also the APAC International Tax Lead of WTS Global. At CTIM, he chairs the Tax Policy and is a member of Institutes Technical Committees on Transfer Pricing as well as Indirect Taxation. Thenesh has authored three (3) books on Malaysian taxation, two (2) chapter-in-books for international tax publications of IFA and IBFD respectively. Thenesh is also a member of ACCA's expert panel on taxation and a member of IFA Malaysia's exco. He has made technical and tax policy-related presentations at over 100 tax conferences hosted in Malaysia, Australia, China, Hong Kong, India, Indonesia, Japan, Netherlands, Portugal, Singapore, Taiwan and Thailand. He is also regularly interviewed on contemporary tax matters by the Star, the EDGE, BFM 89.9 and Astro Awani. His core practice areas include transfer pricing, where he has assisted businesses of diverse sizes and sectors on transfer pricing policy/strategy, documentation, audit representation and MAP matters.

**Theresa Goh** is the Founder and CEO of TG Consulting Sdn Bhd. Prior to TG Consulting, she was a Senior Tax Partner in Deloitte Southeast Asia for 19 years and led the Deloitte Transfer Pricing (TP) Practice for 18 years. She is a former Council Member of CTIM and MICPA and sits in the TP Technical Committee of CTIM and the Tax Committee of MICPA. She is a licensed Tax Agent and Accredited Trainer with HRD Corp. Her experience includes TP Documentation and advisory, TP Audit Defence, MAP and APA cases.

## Registration Fees

Category	Registration Fees (exclusive of Service Tax)
CTIM Member	RM735.00
Member's Firm Staff	RM835.00
Non-Member	RM885.00

## Important Notes:

- The registration fee exclusive of service tax.
- Member's Firm Staff is the staff/colleague of a CTIM Member within the same firm.
- Please select the participant category carefully as it determines the fee payable. No alteration will be allowed upon registration.

HRDCORP Programme ID : 10001513230

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

## Online Registration Process

\*Kindly follow the respective steps as below

### STEP 1

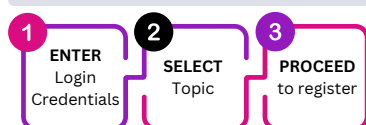
Search [www.ctim.org.my](http://www.ctim.org.my)

### STEP 2

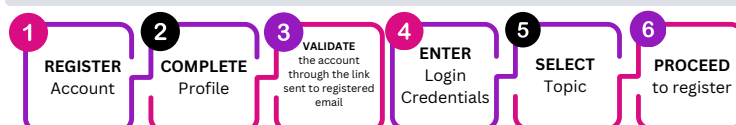
Click **Sign In**

### STEP 3

#### Existing User



#### New User



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### Registration and Payment

With immediate effect, registration for all CPD programmes will be **STRICTLY VIA ONLINE REGISTRATION ONLY**.

Registration of participant will be confirmed upon receipt of full payment and settlement of previous outstanding dues (if any).

### Cancellation

Registration fees are non-refundable and non-transferable once registration has been confirmed. No refund will be entertained for cancellation/withdrawals or no show on the day of the seminar. Cancelled unpaid registration will also be liable for full payment of the registration fee.

### Replacement

No replacement is allowed. It will be considered as a cancelled registration. Replacements for cancellation will be treated as a new registrations and full payment shall be made accordingly.

#### Confirmation of Registration

A confirmation email will be issued within 7 working days before the conference to the confirmed registration.

#### Verification of Attendance

Must register before 10:00 am on the conference day

#### e-Certificate of Attendance

The Certificate of Attendance will only be released to the registered participant with full attendance and full payment within 7 working days after the conclusion of the conference.

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Any Inquiries , contact us at :

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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

