

# Transfer Pricing Guidelines 2024

## - Enhanced Clarity and Simplifying Documentation

09 May 2025, Friday 9:00 am - 1:00 pm Weil Hotel, Ipoh EVENT CODE 25SE/001

### Registration Fee

Category	Registration Fee (exclusive of Service Tax)
CTIM Member	RM370.00
Member's Firm Staff	RM430.00
Non-Member	RM480.00

### 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 : 10001529685

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



**4 CPD points**  
(For purpose of Section 153, ITA 1967)

### Objectives

In December 2024, the Inland Revenue Board of Malaysia ("IRBM") has published the Malaysia Transfer Pricing Guidelines 2024 ("MTPG 2024") and Transfer Pricing Tax Audit Framework ("TPAF"). These follow the release of the Income Tax (Transfer Pricing) Rules 2023 [P.U.(A) 165/2023] ("TP Rules") and the amendments to the Income Tax Act 1967 (the "Act") that introduced section 113B and subsections 140A (3A), (3B), (3C), and (3D).

### Course Outline

In this seminar, the speakers will elaborate on the following, in addition to sharing their experience from tax audits.

- Key changes introduced through MTPG 2024**
  - Thresholds for full TPD versus Minimum TPD
  - Exemption from documentation under specific scenarios
  - Application of the penalty scale under S.113B of the ITA
- Recharging costs without mark-up: the new pass-through cost guidance.**
- Intragroup management services and the new simplified approach - how taxpayers can benefit.**
- Interest free loans - application of the new guidance for preparing supporting documentation.**
- Relevance of intercompany agreements in transfer pricing, and allied considerations.**

### Speakers' Profile

**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.

**Tan Wei Chuan** is based in Penang and leads the corporate tax and transfer pricing service lines for Deloitte in the northern region. He has more than 20 years' experience in corporate tax compliance, advisory, due diligence, APA, and tax audits. He has also advised clients on indirect tax matters and assists multinational companies in their engagement with the Malaysian Investment Development Authority (MIDA) for the tax incentive matters. Wei Chuan serves clients from a variety of industries, including electronics and electrical, medical equipment, consumer goods, and property & construction.

## Members' Dialogue - An Exclusive Event for CTIM Members ONLY

09 May 2025, Friday 2:00 pm - 4:00 pm Weil Hotel, Ipoh EVENT CODE 25RB/002



Members will have an opportunity to raise questions and join in discussions about matters of importance relating to tax practices. It will provide an interactive live Q&A with the panelists.

Time	Programme
<b>2:00 PM</b>	<ul style="list-style-type: none"> <li>Opening Address <b>Mr. Lam Weng Keat</b> Perak Branch Chairman</li> </ul>
<b>2:05 PM</b>	<ul style="list-style-type: none"> <li>Dialogue Session <b>Mr. Soh Lian Seng</b> CTIM President <b>Mr. Alan Chung</b> CTIM Deputy President</li> </ul>
<b>4:00 PM</b>	<ul style="list-style-type: none"> <li>End of Programme &amp; Light Refreshments</li> </ul>



**Mr. Lam Weng Keat**  
Perak Branch Chairman



**Mr. Soh Lian Seng**  
CTIM President



**Mr. Alan Chung**  
CTIM Deputy President

### Online Registration Process

\*Kindly follow the respective steps as below

#### STEP 1

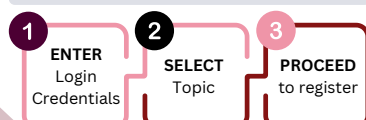
Search [www.ctim.org.my](http://www.ctim.org.my)

#### STEP 2

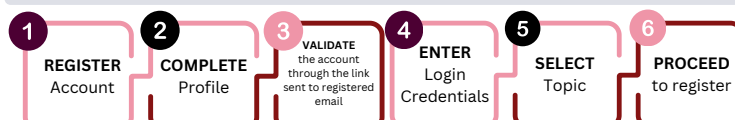
Click [Sign In](#)

#### STEP 3

##### Existing User



##### New User



Any Inquiries, contact us at:

603-9212 7850

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