

# TRANSFER PRICING

## THE LATEST CHALLENGES, PROCEDURES & CONCESSIONS IN DOCUMENTATION



 Kilim Geoforest Park, Langkawi

### COURSE INTRODUCTION

Transfer pricing is now an enforcement process applied more vigorously by the Inland Revenue Board. Following substantial amendments to the law in recent years, more compliance responsibility is demanded of taxpayers and this is challenging to achieve as transfer pricing is one of the most complex taxation topics.

This webinar will focus on core principles of transfer pricing and move on to more advanced aspects. This ranges from the Income Tax Act, TP rules, pricing methodology, and most importantly, contemporaneous documentation and its practical requirements. Related issues will include comparability, functions-assets-risks, and Intra-Group Services.

Minimum documentation template for qualifying persons will also be explained.

In view of the penalty-amendments arising from Finance Act 2020, areas given close attention in the webinar will include issues like structures, adjustments, and surcharges and the related penalties recently introduced through Section 113B.

# TRANSFER PRICING

## COURSE OBJECTIVES

To explain the scope of Transfer Pricing including those liable, and insights into the law and its requirements. Participants will also be guided on complying with documentation.

## COURSE CONTENTS

- Transfer pricing and related-party transactions.
- The requirement of the arm's length principle.
- Comparability of transactions.
- The five common methodologies.
- Intra-Group Services.
- Structures, adjustments, surcharges, and penalties.
- Contemporaneous transfer pricing documentation: conditions, parameters and minimal documentation template.
- Transfer pricing audits & investigations: the trigger factors.

## LEARNING OUTCOMES

By attending this course, the participants will be able to:

- Know who would fall under Transfer Pricing.
- Learn the features and principles of Transfer Pricing.
- Meeting the requirements of the Law.
- Understand the various aspects of document preparation.

## WHO SHOULD ATTEND

Company directors and managers, financial controllers, company secretaries, human resource managers and anyone who wishes to learn about completing tax return forms.



## ABOUT THE TRAINER

**Vincent Josef** began his career with the Inland Revenue Board in 1968 and over the next 35 years, he served in various Branches, earning himself a wide command of the numerous demands of Malaysian taxation. Prior to his retirement in 2003, he was with the Operations Division of the Board Headquarters where he held the position of Assistant Director General.

He also represented the Director General in both the Subordinate and High Courts in prosecution and civil suit matters; his expertise includes Corporate and Business Taxation, Tax Audits and Investigation, Civil Suit and Prosecution, and Monthly Tax Deductions.

In addition, Mr. Josef has wide experience in lecturing at IRB events and Malaysian professional institutions including the following:

- a. Chartered Taxation Institute Malaysia
- b. Malaysian Institute of Accountants
- c. Malaysian Association of Company Secretaries
- d. Suruhanjaya Syarikat Malaysia

With his 55-year presence in taxation, Mr. Vincent Josef manages his own practice providing taxation consultancy services focused on Tax Audits and Investigation matters, Appeals, "Problem Resolution", and Claims for Tax Refunds. He also assists in MIDA Investment Incentives applications.

Apart from writing for professional magazines, he has written a book "**Tax Audit and Investigation Guide – Malaysia**" published by CCH Malaysia and also served for eight years as its Consultant Editor in respect of the **Malaysian Master Tax Guide**.

# TRANSFER PRICING

## ADMINISTRATIVE DETAILS

<b>Date</b>	16 April 2026
<b>Venue</b>	Virtual platform
<b>Time</b>	09.00 am – 05.00 pm
<b>Training Methodology</b>	Lecture and case discussion
<b>Fee</b>	RM550.00 Standard RM450.00 Licensed Secretary. Member of MAICSA, MIA, Malaysian Bar, MACS, MICPA, Sabah Law Society & Advocates Assoc. of Sarawak.
<b>SSM CPE Points</b>	8 points

## HOW TO REGISTER?

### STEP 1

Strictly via online registration at [www.ssm4u.com.my/ecomtrac](http://www.ssm4u.com.my/ecomtrac)

### STEP 2

#### NEW USER (First Time Login)

- Click on **SIGN UP**
- Key in **REGISTRATION INFORMATION**
- Click on **REGISTER**
- Key in **USERNAME and PASSWORD**

#### EXISTING USER

- Key in **USERNAME** and **PASSWORD**
- Click on **SIGN IN**

### STEP 3

- Select training
- Check on Available Seat
- Click on Add Participant
- Key in participant's information
- Click on Submit
- Check participant's details
- Click on Submit Payment

Note: Please submit your application within 15 minutes. Otherwise the system will automatically cancel your transaction and you will lose your seat(s). Please re-apply if you wish to proceed. Full payment shall be made at the point of registration.



# TRANSFER PRICING

## TERMS & CONDITIONS FOR TRAINING PROGRAMMES

### PROGRAMME FEE

- Fee is payable to SURUHANJAYA SYARIKAT MALAYSIA.
- Admittance to training programme shall be granted only upon registration and full payment is received.

### PAYMENT MODE

- Registrations and payment for training programmes MUST be made through online at e-COMTRAC ([www.ssm4u.com.my/ecomtrac](http://www.ssm4u.com.my/ecomtrac)). Upon submitting the registration application, participants are deemed to have read and accepted the terms and conditions herein.
- Payment by cash and cheque is not acceptable effective from January 2021.

### CLASSROOM TRAINING

- For classroom-based training, a confirmation e-mail will be sent to participants at least 1 working day prior to the programme.
- Participants are required to present Malaysia's identification card and foreign participants are required to present passport at the registration counter for verification and admission to training programme.
- Admittance may be denied upon failure to present identification card / passport.

### LIVE WEBINAR TRAINING

- A notification e-mail with the webinar access link will be sent to participants at least 1 working day prior to the webinar.
- The access link is unique for registered participants and should not be forwarded or shared with others.

### E-LEARNING TRAINING

- Upon successful registration, an email will be sent containing the access link to the pre-recorded webinar and accompanying material will be sent on the start date of the programme.
- Access will be available for a fixed duration of seven (7) days starting from the session's commencement date. After this period, the link will expire, and access to the webinar and materials will no longer be available.

### CERTIFICATE OF ATTENDANCE

- Upon full attendance of the programme and payment is received, participants will be issued an e-Certificate of Attendance.
- Participants can download the e-Certificate of Attendance from e-COMTRAC platform in three (3) working days after the programme or in seven (7) working days for conference / symposium. Please take note that the certificate is available for download up to 30 days from the conclusion of the programme. An administrative fee of RM30.00 per copy is chargeable for downloading the certificate after the 30th day. Any replacement of certificate due to errors in name or identification card number wrongly filled by participant / representative during registration or loss of certificate, etc will incur a fee of RM30.00 for reissuance.

### CANCELLATION / ABSENT

- No refund will be given to participants who failed to attend the programme.
- Replacing registered participant is not allowed.

### TRANSFER

Transfer of registration fee to another training programme is not allowed.

### PERSONAL DATA PROTECTION NOTICE

Your personal data and other information provided in this application and including any additional information you may subsequently provide, may be used and processed by COMTRAC/SSM as a reference in future to communicate with you on our training programmes/events. In line with the Personal Data Protection Act 2010, we wish to obtain your agreement and consent for using your personal data. If you do not consent to the processing and disclosure of your personal data, you should send an e-mail to us at [comtrac@ssm.com.my](mailto:comtrac@ssm.com.my).

### HUMAN RESOURCES DEVELOPMENT CORPORATION

SSM is registered as a training provider with HRD Corp under GOV1000117857. All trainings are claimable under SBL Scheme subject to HRD Corp approval. Participant's employer needs to apply for grant at least one day before the commencement of training.

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### EXCLUSION OF LIABILITY

The speaker(s) or trainer(s) is independent and shall not represent SSM, act as its agent or otherwise represent that their personal views are endorsed by SSM. The assessments and views expressed during the programme are entirely the speakers/trainers' own. SSM shall not be liable for whatever circumstances arising from any engagement between the speaker(s) or trainer(s) and the participant(s).

### DISCLAIMER

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