



## TRANSFER PRICING

HRDCorp Claimable Courses

**Duration: 1 Day**

**Time: 9.00am to 5.00pm**

### INTRODUCTION

Transfer Pricing has drawn the attention of tax authorities the world over, and the situation is no different with regards the tax authority in Malaysia. Accordingly, it is important for businesses to understand the fundamentals of the transfer pricing rules in Malaysia.

Participants of this training will therefore be provided with knowledge that covers the importance of transfer pricing, the legal framework, the application of arm's length principle, the methodologies of transfer pricing, the necessary documentations and the penalties to be imposed from breaches of the law and requirements, as at 30th April 2022.

### OBJECTIVE

- Appreciate the importance of transfer pricing to multinational enterprises and SMEs
- Analyze the legal framework of Malaysia for transfer pricing, based on transfer guidelines for Malaysia and OECD
- Explain the concept of 'the arm's length principle'
- Explain the concept of comparability and undertake comparability analysis and illustrate various transfer pricing methods
- Explain issues behind specific transactions
- Explain the steps to be taken behind documentation for transfer pricing

### WHO SHOULD ATTEND?

Accountants, Finance Managers, Staff of accounting department, Entrepreneurs, Staff from operations, sales, logistics & administration.

## **COURSE OUTLINE & SCHEDULE**

**09.00 am -10.30 pm**

### **Module 1: Transfer pricing**

- 1.1 Definition
- 1.2 Importance of transfer pricing
- 1.3 Importance to know the rules behind transfer pricing

### **Module 2: Legal framework**

- 2.1 Malaysian tax environment
- 2.2 Malaysian Transfer Pricing Rules
- 2.3 OECD Transfer Pricing Guidelines

**10.30am-10.45am -Break**

**10.45 am -12.30 pm**

### **Module 3: Arm's Length Principle**

- 3.1 Meaning of Arm's Length Principle
- 3.2 Determination of Arm's Length Price
- 3.3 Comparability Analysis
- 3.4 Factors determining comparability
- 3.5 Comparability adjustments

**12.30 pm to 1.30 pm – Lunch Break**

**1.30 pm -3.30 pm**

### **Module 4: Transfer pricing methods**

- 4.1 CUP
- 4.2 Resale price
- 4.3 Cost plus
- 4.4 Profit split
- 4.5 Transaction net margin

### **Module 5: Specific transactions**

- 5.1 Intragroup services
- 5.2 Cost contribution arrangement
- 5.3 Intangible properties
- 5.4 Intragroup financing

**3.30pm-3.45pm Break**

**3.45 pm -5.00 pm**

**Module 6: Applying the Arm's Length Principle**

6.1 The typical process for undertaking a comparability analysis in the Malaysian Transfer Pricing Guidelines 2012

6.2 Selection of the most appropriate transfer pricing method

6.3 Arm's length range

**Module 7: Documentation and penalties**

7.1 Retention of records

7.2 Transfer pricing documentation

7.3 Penalties

**5.00 pm -End**

**METHODOLOGY**

Power-point presentation, illustrations, examples, case studies, participants' interaction

## TRAINER PROFILE

### HARI RAMULU MUNUSAMY

Hari Ramulu a/l Munusamy is a Chartered Certified Accountant, with wide experience in audit private practice and in financial/management/public sector accounting, auditing and taxation and finance educational process, having been in the profession and industry since October 1974.

He started his career with Messrs: F.H.Eiles & Co., a firm of Chartered Accountants in London as an Audit Assistant in October 1976 (after Diploma in Accounting, Newcastle-Upon-Tyne). Subsequently, he continued his career as an Audit Supervisor with Messrs: Coopers & Lybrand (now known as PricewaterhouseCoopers), Kuantan in May 1984. In January 1986 he joined Messrs: Senthe & Co (a firm of Chartered Accountants in private practice in Petaling Jaya), as an Audit Manager, till December 2006. He had also worked as a group accountant for FARMCO Sdn. Bhd. He had lectured at various institutions of higher learning, as a part-time and full-time lecturer, from October 1988 till June 2014.

Over the years, he gained knowledge, experience, skills and expertise in accounting, auditing and taxation related services including tax investigation, forensic accounting and company valuation and floatation.

He is deemed to be a prolific speaker/presenter with excellent commendations from participants, at seminars, workshops, conferences. He has several public appearances relating to taxation, costing, budgeting, financial statements analysis, accounting standards, preparation of financial statements, financial statements fraud, forensic accounting, GST (pre and post implementation), Sales Tax 2018 and Service Tax 2018.

Professionally, he is a Fellow member of the Association of Chartered Certified Accountants of UK, a Chartered Accountant of the Malaysian Institute of Accountants, an Associate member of the Malaysian Chartered Institute of Taxation, a Chartered member of the Institute of Internal Auditors of Malaysia (affiliate of USA), an Associate member of the Association of Certified Fraud Examiners of USA, an Associate member of MACFE, member of MATPRO, member of MAPS, and member of MAPTaC.

#### **His academic excellence is in the form of:**

- (a) Diploma in Accountancy (Newcastle-Upon-Tyne, England), and
- (b) Master of Business Administration (Accounting) from University of Newcastle, USA.

### ACADEMIC QUALIFICATION

1976 - Diploma in Accountancy, Newcastle-Upon-Tyne Polytechnic, UK

2007 - Masters in Business Administration (Financial Accounting), University of Newcastle, Delaware, USA, through Asian Institute of Management Science

### Participation Registration & Fee

Kindly email to marketing department at [mytrain2@mytrainingmalaysia.com](mailto:mytrain2@mytrainingmalaysia.com) for latest participation fees. The Course Fee is fully claimable under HRD Corp Claimable Courses

Course is conducted through the following method

- 1. Public. Training Series**
- 2. Exclusive In House Training Series**

Registration via online can be done thru our website at [www.eliteedge.com.my](http://www.eliteedge.com.my)

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**ORGANISED BY**

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