

HALF DAY PROGRAMME

TRANSFER PRICING RISK

How to evaluate and mitigate your TP risks

22 September 2022 (Thursday), Pullman Kuala Lumpur Bangsar

With the introduction of new penalty regime for Transfer Pricing (TP), all companies facing any TP adjustments by the IRB on non-arm's length transactions will be subject to a 5% surcharge on the TP adjustment amount. Companies with tax losses as well as those enjoying tax holidays are not spared from the surcharge. This programme highlights ways to evaluate your TP risks and important steps to mitigate these risks. Preparation of TP documentation is the first line of defence in a TP audit, but this alone does not minimise your TP risks.

OBJECTIVES

This programme seeks to help you:

- Learn how to perform a TP risk assessment
- Discover mitigating actions available to your company including a Voluntary Disclosure (VD)
- Learn the benefits of a VD and how it is done

WHO SHOULD ATTEND

- CEOs/ COOs/ CFOs
- Directors
- Board Members
- General Managers
- Finance Managers/Tax Managers

METHODOLOGY

Lectures, presentations, discussions, and interactive Q&A sessions.

PROGRAMME OUTLINE

- Latest update on TP audits
- How to perform a TP risk assessment
- Nature of related party transactions
- TP policy adopted
- Comparison of results to benchmarks
- How to mitigate your TP risks
- How to prepare yourself for a TP audit
- Q&A

Transfer Pricing Risk

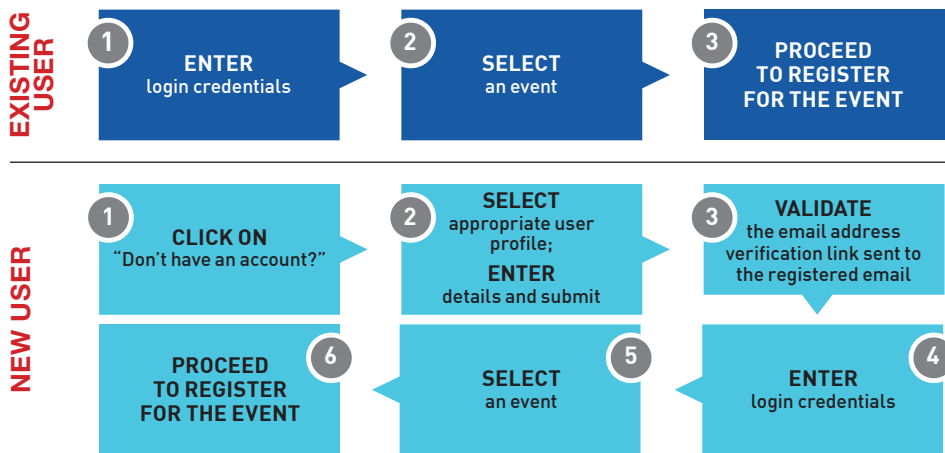
How to evaluate and mitigate your TP risks

With immediate effect, enrolment for all CPE programmes will be

STRICTLY VIA ONLINE REGISTRATION ONLY

REGISTRATION PROCESS

- To view more events and download the full brochure, please visit: pd.mia.org.my
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:



For any assistance, please call (8.45am-5.30pm, Monday-Friday)
MIA Help Desk @ 603-2722 9000

TERMS & CONDITIONS

PROGRAMME FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- Depending on the event, the fee includes course materials and/or lunch and/or tea breaks.
 - Individual Registration:** Full payment shall be made at the point of online registration.
 - Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the programme, whichever earlier.
- Admittance to the programme shall be granted only upon full payment as per the above requirement.

PAYMENT MODE

- Payment must be made through the **electronic channels i.e. online payment via the MIA member service portal and electronic fund transfer (EFT).**
- Payment by **cash and cheque is NOT ACCEPTABLE** effective from 1 January 2022.

HRD CORP (FOR CLAIMABLE EVENTS ONLY)

- MIA is an approved Training Provider registered under 'Institut Akauntan Malaysia' (MyCoID: 631967).

Employer's Obligations

- To ensure grant approval is obtained prior to event registration and to provide the Grant ID notification upon event registration.
- To make full payment to MIA as per the issued Invoice within 14 working days upon receipt of MIA's notification in the event the approved training fee is cancelled by HRDC due to non-compliance on the part of the participant or his/her employer or any valid reasons stipulated by HRDC.
- To settle the balance payment to MIA within 14 working days upon receipt of MIA's notification in the event only partial claim is approved by HRDC. MIA will provide copy of the original invoice and will not issue a new invoice for the balance amount.
- If employer has made payment prior to grant approval, a refund will be made to employer subject to reimbursement received from HRDC. Refund will be made upon receipt of duly completed employer's EFT Form.
- To provide required information and/or documents after completion of event for the purpose of HRDC Claim within 7 working days upon receipt of MIA's notification.

CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the programme, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the programme, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the programme or for participants who failed to join the programme. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.
- Paid registration that is cancelled can opt to transfer the paid amount to future event(s) after deducting any applicable administrative charges.
- The transfer request to future event(s) should be confirmed by Corporate/Individual within three (3) days after cancellation otherwise the cancellation will be confirmed with refund action. Transfer request will not be entertained after the refund is processed.

- Corporate/Individual is required to top-up the balance amount if the amount to be transferred to the future event is insufficient.
- Any excess amount after transfer will be refunded to the Corporate/Individual's bank account as provided in the EFT form.
- Corporate/Individual is required to provide the EFT form each time when a refund is requested.

PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

VERIFICATION OF ATTENDANCE

- All participants are required to present photo identification (NRIC, driving licence or company's ID card) at the point of registration prior to signing the registration list when attending the programme. Admittance may be denied upon failure to present photo identification.

CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Upon full attendance of the programme, participants will be issued an e-certificate of attendance. For this purpose, it is **COMPULSORY** to fill in the email address clearly.
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the programme for participants who have complied with all terms and conditions stipulated herein.
- Participants will only be entitled to the CPE hours upon attending the entire duration of the programme. CPE hours will not be accorded for partial attendance.

COPYRIGHT

The materials of the programme shall not be disclosed or used in any manner, either wholly or partially against any other parties and/or used in any manner, either wholly or partially as a defence by you and/or any other parties under any circumstances. The participants are therefore prohibited from reproducing any materials of this programme. All copyright and/or intellectual property rights in any relevant materials produced in this Programme will remain with the party who produced such materials. MIA disclaims responsibility for the materials of this programme. Neither the MIA, its Council or any of its Boards or Committees nor its staff shall be responsible or liable for any claims, losses, damages, costs or expenses arising in any way out of or in connection with any persons relying upon the materials provided during the programme.

DATA PROTECTION

Information given by the participants to MIA is true, accurate and to the best of their knowledge. The participants have read and agreed with the Privacy Notice as stated on MIA's official website and therefore, allow MIA to collect, process, store and use the participants' data other than what is provided under the Personal Data Protection Act 2010.

EXCLUSION OF LIABILITY

This programme shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the programme's participants.

DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the programme should circumstances beyond its control arise. MIA shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.

FACILITATOR

THERESA GOH

Recently retired from Deloitte Tax Services Sdn Bhd., Theresa has over 35 years of taxation experience in serving major multinational clients and domestic corporates. She had been the National Leader for transfer pricing practice in Deloitte Malaysia for 18 years before she became a Senior Transfer Pricing partner until 2022. Under Theresa's leadership, Deloitte Malaysia has consistently secured a Tier 1 ranking in the World Transfer Pricing Guide since 2008 and become a four-time winner of the Malaysia Transfer Pricing Firm of the Year by International Tax Review (ITR). She has also been nominated as Asia Transfer Pricing Practice Leader by ITR 2021. Theresa is a Chartered Accountant (MIA), a Certified Public Accountant (MICPA) and a fellow member of CTIM. She is a council member of MICPA since 2006, a member of the Tax Technical Committee and chairs the Membership Affairs Committee. She was a council member of CTIM (2014-2018), chaired the TP Technical Committee and is currently a member of CTIM's TP Technical Committee. She frequently speaks at conferences on emerging transfer pricing and tax issues, provides training to various branches of the IRB and regularly participates in IRB operational dialogues.

PROGRAMME FEES

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|--------------------|--------|
| Member/Member Firm | RM 550 |
| Non-member | RM 725 |

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.

PROGRAMME DETAILS & REGISTRATION

22 September 2022 (Thursday), 9.00am – 1.00pm
Pullman Kuala Lumpur Bangsar

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