



## Transfer Pricing

### Keeping it at arm's length

#### In a nutshell

Cross border and domestic dealings between group companies are becoming increasingly complex and being closely monitored by revenue authorities. A robust and consistent approach to transfer pricing compliance and planning is most important in mitigating transfer pricing risks.

#### Why is this a concern

With a slew of measures released as part of the Base Erosion and Profit Shifting (BEPS) initiative, transfer pricing is becoming a key area of focus. The OECD has issued detailed guidance on country-by-country reporting to increase transparency and facilitate exchange of information. Hence, it is crucial to comply with the regulatory norms pertaining to transfer pricing in a comprehensive, complete and consistent fashion.

Within the Malaysian transfer pricing area, the Inland Revenue Board of Malaysia (IRBM) has been very active in conducting audits and companies should be prepared with a transfer pricing documentation strategy.

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## A unique range of services

Our services include, but are not limited to:



### Documentation services

Our transfer pricing professionals can assist you in preparing a thorough documentation strategy that serves as your first line of defence in a transfer pricing audit. Transfer pricing documentation must demonstrate that the taxpayer's policies are in line with regulatory requirements for appropriate methodologies and within the ambit of the arm's length standard. Proper documentation is also essential for compliance with disclosure requirement in annual return, as well as penalty protection.



### Audit defence

Our experienced transfer pricing professionals have high credibility with the tax authority in Malaysia and can assist your organisation in developing a robust and vigorous audit defence. With a veritable experience that comprises a judicious blend of litigation handling capabilities and dispute resolving skills, Deloitte strives to ensure that our clients are not subject to an undue protraction in so far as litigation involving transfer pricing is concerned.



### Planning

As regulations tighten and penalties increase, now is the time to get your company's transfer pricing programme in order. Our transfer pricing professionals can assist you in all phases of transfer pricing planning and in avoiding costly defence actions. We can work with you to develop an effective, integrated strategy for managing the many complex issues involved with moving goods, services and intangibles across borders as well as in-country.



### Global compliance with local flavour

Deloitte, with our multi-country transfer pricing expertise, purpose-built software (e.g. CDX and TP Digital DoX), and proven negotiation skills in dealing with regulatory authorities, is in a vantage position to offer a focus-based service with a quality oriented approach to ensure your transfer pricing issues are effectively addressed.

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# Introducing your Deloitte team



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