

# Deloitte.



## **Transfer Pricing: New Reporting Requirements Seminar**

Are you ready?

Monday, 19 March 2018  
1.30 p.m. – 4.30 p.m.

Mutiara Hotel Johor Bahru  
Sri Ledang, 2nd Floor,  
Jalan Dato Sulaiman  
Taman Century  
80250 Johor Bahru  
Johor



# Overview

Transfer Pricing (TP), as one of the measures of anti-avoidance, is evolving around the world and Malaysia is on par to align it to the global standards. This fact is established with the recent spurt of changes introduced by Malaysia on TP in line with Base Erosion and Profit Shifting (BEPS) action plans coined by the Organisation for Economic Co-operation and Development (OECD). These revisions primarily pertain to the introduction of a new three-tier documentation structure (Country-by-Country Reporting (CbCR), Master file, in addition to local TP documentation), expanded scope of contents of local TP documentation and conditions of periodicity of refresh of TP documentation, increase in scope for levy of penalties, new guidelines on intangibles and commodity transactions, etc.

In parallel, the Revenue Authorities have geared up for intense TP scrutiny based on the recent rounds of TP audits, especially joint audits with Customs Authorities. There are other related noteworthy developments such as the Labuan CbCR rules and the introduction of filing fees for APA; further changes are also expected in the TP audit procedures in the near future. With all these new changes in the TP landscape of Malaysia, it is critical for taxpayers to assess the impacts of these changes on their business. This will help to defend against any potential challenges which could be posed to the taxpayers during TP audits.

Through this seminar, we will share with you the implications of these developments, especially on the critical issues/items to be dealt with during audit and how to successfully manage them.

## Key highlights

- Recent changes in Malaysia TP regulations and how to prepare robust TP documentation to defend against scrutiny
- Emerging issues based on recent TP audit experience and effective ways to manage them

*The seminar will be conducted in both English and Japanese.*

# Agenda

<b>Time</b>	<b>Event</b>
1.30 p.m.	Registration
2.00 p.m.	Key changes in Transfer Pricing regulations: <ul style="list-style-type: none"><li>• New changes in compliance requirements and administrative aspects;</li><li>• Revised contents of transfer pricing documentation; and</li><li>• Effective ways to prepare robust Transfer Pricing documentation</li></ul>
3.00 p.m.	Coffee break
3.30 p.m.	Recent experience from Transfer Pricing audits
4.30 p.m.	End

# Deloitte speakers



**Theresa Goh**  
**National Transfer Pricing Leader**

Theresa Goh is the National Transfer Pricing Leader of Deloitte Malaysia and carries more than 30 years' experience as a tax professional encompassing both tax and transfer pricing matters. She is based in Kuala Lumpur, and her experience covers transfer pricing, tax audits, investigations, tax advisory work, supply chain management and business model optimisation projects for clients in a wide range of industries, including manufacturing, services, telecommunications and the oil and gas sectors.

Theresa's experience in tax and transfer pricing controversy management includes preparation of strategy for litigation involving anti-avoidance issues and application of alternative transfer pricing methods during audits. She is instrumental in shaping Malaysia's first and only three advance pricing agreements (APAs) to date. Under Theresa's leadership, Deloitte Malaysia won the Malaysia Transfer Pricing Firm of the Year award in 2016, bestowed by the International Tax Review. Her expertise in transfer pricing has garnered a slew of international recognitions, most recently – International Tax Review 2016 Malaysian Tax Controversy Leader and Transfer Pricing Lawyer of the Year by Lawyer Monthly Legal Awards 2016.

Theresa is a council member of both the Malaysian Institute of Certified Public Accountants (MICPA) and the Chartered Tax Institute of Malaysia (CTIM). She is an approved tax agent under the Malaysian Income Tax Act, 1967.



**Gagan Deep Nagpal**  
**Transfer Pricing Director**

Gagan has three years' experience in operational transfer pricing and more than seven years' consulting experience spanning industries and functions, from Consumer Durables, Manufacturing, IT & ITES, to Pharmaceuticals, Automotive and Telecommunications.

Over the years, he has consulted on various transfer pricing matters, by evaluating transfer pricing models and assisting on Advance Pricing Agreement procedures and MAP cases; assisting clients in preparation of transfer pricing policies and operationalising transfer pricing in the set-ups; being involved in high-end litigation on complex transfer pricing issues; providing compliance services to clients and representation on behalf of clients in tax audit proceedings; being involved in many TESCO planning engagements which cover extensive advisory on international tax and transfer pricing matters; and providing FIN 48 view on transfer pricing matters.

Gagan holds a Master of Commerce from University of Shimla, India. He is a member of Institute of Chartered Accountants of India, New Delhi.



**Shinsuke Tsuji**  
**Japanese Service Group Director**

Shinsuke Tsuji has over 10 years of audit experience in serving various kinds of listed companies in Japan including a wide range of manufacturing companies.

His other areas of expertise are extensive advisory services such as management enhancement in SEA. Shinsuke Tsuji is also a regular speaker at seminars on tax, internal control, J-SOX and IFRS.



**Hiroyuki Akimoto**  
**Japanese Service Group Senior Manager**

Hiroyuki Akimoto has been with the Deloitte Malaysia Japanese Service Group for almost 18 years. He serves Japanese companies of various industries and has established his experience mainly in the area of expatriate and corporate tax compliance, tax incentives, cross border transactions and tax planning. He is also familiar with company incorporation, company secretarial and legal matters, immigration and work permits, and company liquidation.

Hiroyuki Akimoto is a writer for several books and publications on Malaysian tax and investment, and a speaker at seminars organised in Malaysia to update on Malaysian tax development.

# Registration

## When and where

Date: Monday, 19 March 2018  
Time: 1.30 p.m. - 4.30 p.m.  
Venue: Mutiara Hotel Johor Bahru,  
Sri Ledang, 2nd Floor,  
Jalan Dato Sulaiman  
Taman Century 80250  
Johor Bahru

## To register / enquire

Contact person: Ong Xiwen / Kerin Wong  
Email: xong@deloitte.com / kailiwong@deloitte.com  
Contact: +607 2680857 / +607 2680862

## Registration details

- Registration closing date is Tuesday, 13 March 2018
- Seats are complimentary and reserved on a first-come-first-served basis.

## Disclaimer

The organiser reserves the right to cancel and/or make changes to the programme, venue, speaker replacements and/or topics if warranted by circumstances beyond its control.

## Registration form

### Participant 1

Name (Mr / Mrs / Ms)

Designation

Email

Mobile phone no.

### Participant 2

Name (Mr / Mrs / Ms)

Designation

Email

Mobile phone no.

### Participating company details

Company name and business registration number

Address

Phone no.

Fax

Contact person

Email



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