

Webinar Series

Making Transfer Pricing Documentation Audit Ready: Practical Steps and Insights

Date: 4 September 2025, Thursday

Time: 9:00 am – 5:00 pm

Event Code : 25WS/033

Registration Fee

Category	Registration Fee (exclusive of Service Tax)
CTIM Member	RM360.00
Member's Firm Staff	RM415.00
Non-Member	RM475.00

IMPORTANT NOTES:

- Registration of participant will be confirmed upon receipt of full payment and settlement of previous outstanding dues (if any)
- Webinar Access Link - The webinar access link will be e-mailed to successfully registered participants 2 working days before the commencement of the event upon receipts of full payment
- Cancellation - The institute must receive cancellations in writing not less than 5 working days prior to the event. No refund will be given for cancellation received within less than 5 working days of the event.
- Recording - Video recording of the webinar organised by the institute is not available for distribute.
- Disclaimer - The organiser reserves the right to change the speaker, date or to cancel the event. A minimum of 3 working days notice will be given.

HRDCORP Programme ID : 10001578185

Payment via HRDCorp Claim - Please refer to the total amount stated in the invoice generated by the system upon confirmation of registration

Introduction

There has been a noticeable increase in Transfer Pricing (TP) audit activity in recent times. Many taxpayers have received requests from the Inland Revenue Board (IRB) to furnish their TP Documentation within 14 days of the request. It is therefore critical to ensure that your TP Documentation is audit-ready, with all necessary data, information, and supporting documents in place to substantiate your TP position.

A key area of focus is whether your benchmarking analysis has been updated to reflect the latest year-on-year financial data. The IRB has taken a firm stance and will not consider any request for a reduction of the 5% surcharge if the benchmarking update was not completed before the commencement of the audit.

Training Outcome

Participants will learn how to identify and assess TP risks and how to prepare audit-ready TP Documentation, or supplement existing documentation with the data, information, and support needed to mitigate identified risks. Drawing from over 20 years of experience in TP audits, the Speaker will share practical insights and real-life case studies to help participants enhance the defensibility of their TP positions.

Course Outline

Session 1

Year-on-Year Results

- Updating Benchmarking Study before TP audit
- Analysing YOY results to assess TP risk arising from the update
- Reviewing choice of Comparables
- Reviewing TP method
- Case Study

Session 2

Identify TP Risks & Steps to Mitigate the Risks

- Characterisation-appropriateness
- Business restructuring -robust analysis of FAR before and after restructuring
- Intra-group services-agreements, basis of charge, benefits test
- Intra-group financing
- Case Study

Session 3

Identify TP Risks & Steps to Mitigate the Risks (Continued)

- TP Policy -appropriateness and consistency in application
- Business reasons for losses/ fluctuation in results
- Special Factor Analysis

Session 4

What's new in TP Audit Framework 2024?

- Change in basis for selection of cases
- Removal of minimum covered period
- Progressive penalty rates
- TP Adjustments & surcharge

Speaker's Profile

Theresa Goh is the Founder and CEO of TG Consulting Sdn Bhd. Prior to TG Consulting, she was a Senior Tax Partner in Deloitte Southeast Asia for 19 years and led the Deloitte Transfer Pricing (TP) Practice for 18 years. She is a former Council Member of CTIM and MICPA and sits in the TP Technical Committee of CTIM and the Tax Committee of MICPA. She is a licensed Tax Agent and Accredited Trainer with HRD Corp. Her experience includes TP Documentation and advisory, TP Audit Defence, MAP and APA cases.

Online Registration Process

*Kindly follow the respective steps as below

STEP 1

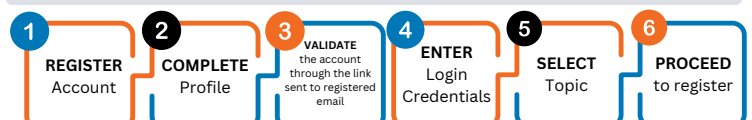
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STEP 2

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Closing Date

2 days before the event date

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