

**TAKE NOTE !!!! TAKE NOTE !!!!**  
各大企业老板注意了!!!



# **TRANSFER PRICING**

**(价格转移)**

- ✓ **NO TRANSFER PRICING DOCUMENT PREPARED???**
- ✓ **EFFECTIVE 01.01.2021 **PENALTY** OF 5% AWAITING YOU !!!!**

从**2021年1月1日**起，若没有准备转让定价的文件，将会有 **5%的罚款!!!**





## What Is Transfer Pricing???

什么是转让定价???

In taxation and accounting, transfer pricing refers to the rules and methods for determining price transactions within and between enterprises **under common ownership or control**.

转移定价是指在**共同所有/受共同控制**的企业之间进行交易时所需要遵守的定价的规则





## The Arm's Length Principle (公平独立交易原则)

- The arm's length approach are the basis for **determining the transfer price** of a transaction between associated persons. (公平独立交易原则是在关联企业之间进行交易时，**设定价格**的基础)
- This is consistent with the objective of **minimizing** the possibility for **double taxation**. (这是为了尽量**消除**企业利用转让定价来**减少税收负担**的可能性)





## Who Must Prepare Documents For Transfer Pricing?? (谁必须准备转让定价的相关 文件呢?)

Taxpayers that carry out a business with gross income exceeding RM25 million and a total of related party transactions exceeding RM15 million ; or providing financial assistance exceeding RM50 million to related parties

营收 > RM 2,500万, 且关联企业之间的交易额 > RM 1,500万 或 提供关联企业 > RM 5,000万的经济援助





# Transfer Pricing Methodologies

Methodologies in determining arm's length price:

Comparable uncontrolled price method  
可比较未受控价格法

Resale price method 再售价格法

Cost plus method 成本加价法

Profit split method 利润分割法

Transactional net margin method  
交易净边际贡献法





## Documentation

The documentations does not need to be submitted with the annual Return Forms. However, **MUST** be provided within **30 DAYS** upon **REQUEST** by the **IRBM**

千万记得! 当所得税局要求转让定价的相关文件时, 必须在**30天**内提交





## List Of Documentation

- 1 Organizational structure
- 2 Nature of the business/industry and market conditions
- 3 Controlled transactions
- 4 Assumption, strategies and information regarding factors that influence the setting of pricing policies
- 5 Pricing policies
- 6 Comparability, functional and risk analysis
- 7 Selection of the transfer pricing method
- 8 Application of the transfer pricing method
- 9 Financial information



## Failure To Complete Contemporary Documentation

罚款高达**RM10万!**  
监禁**6个月!**或  
二者兼施!!!



SCENARIO	PENALTY
Prosecuted in court	<ul style="list-style-type: none"> <li>• Fines between RM20,000 to RM100,000 or imprisonment for up to 6 months , or both</li> <li>• Court may order for the TP documentation to be submitted within 30 days or any other period deemed fit by the court</li> </ul>
In lieu of prosecution	<ul style="list-style-type: none"> <li>• Penalty between RM20,000 to RM100,000</li> </ul>







## REFERENCE

[http://www.hasil.gov.my/bt\\_goindex.php?bt\\_kump=5&bt\\_skum=20&bt\\_posi=1&bt\\_unit=1&bt\\_sequ=7&bt\\_lgv=2#11.3](http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&bt_skum=20&bt_posi=1&bt_unit=1&bt_sequ=7&bt_lgv=2#11.3)



For more clarification, please contact us!  
欲了解更多详情，赶快与我们联系吧！

## Contact Us

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