

# TRANSFER PRICING DOCUMENTATION 转让定价文件



**Unfamiliar with transfer  
pricing?**

不熟悉转让定价是什么吗？



**Should you be bothered to  
know?**

你需要知道什么是转让定价吗？



## WHAT IS TRANSFER PRICING 'TP'?

### 转让定价是什么？

- It refers as transaction (or pricing transfer) between the company and its related parties. Transactions can be sales of goods and services; it depends on the company's core business activities.
- 简单来说，转让定价是指在关联企业或公司的转让，依据公司的主要盈利活动，可以涵盖转让商品或服务。



## WHO ARE THE RELATED PARTY 谁是关联企业?

- When the Company have **management controls** or **have the same directors** over the other party/company is regarded as related party.
- 当一家公司拥有权力管理控制另一家公司，或两家公司**拥有**同样的董事，都被归纳为关联企业。



## WHAT DO YOU MEAN BY TRANSFER PRICING? 您所说的定价转让是什么意思

- In simple terms, lets take trading transaction as an example, when sales or purchases of goods from or to the related parties, transfer pricing is formed. **As it delivers the price to the seller or buyer in financial terms.**
- 简单地说，让我们以买卖交易为例，当某家公司销售或购买货物从或到另一个关联企业，价格转移形成。因为它在财务方面向卖方或买方提供价格。





## WHY DOES IT MATTER & HOW DOES IT DIFFER FROM NORMAL TRADING? 转让价格与其他普通交易有何不同？

- Because of the transaction between the company and its related parties, the transfer pricing should not differ from the market price known as “arm’s length price”. In other words, the company should only charge to their related parties at market price rate.
- 转让价格应该与其他非关联企业之间交易时的市场价格相同。换言之，即使是与关联公司之间的任何转让或交易，公司都应以市场市价收费。





## LEGAL REGULATIONS & PENALTIES

### FOR VIOLATIONS OF TRANSFER PRICING DOCUMENTS

### 转让定价文件的法律条规以及违规处罚？

- According to provision of Income Tax Act, 1967, Transfer Pricing Rules 2012 and Transfer Pricing Guidelines 2012, a transfer pricing documentation must be well prepared and be ready to submit upon the request by Malaysia's **Inland Revenue Board “IRB” within 30 days.**
- 根据马来西亚所得税法（Income Tax Act, 1967），公司需准备好所有转让定价文件，并在收到税收局的要求的30天内呈交，以避免被罚款。





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- According to Transfer Pricing Guidelines 2012 para 26, failure to comply will be penalised with tax adjustment of 25% and 35% for “Transfer Pricing Documentation prepared not according to requirements in the Guidelines” and “No Contemporaneous Transfer Pricing Documentation” respectively.
- 根据转让定价准则（Transfer Pricing Guidelines 2012），没有遵守以上条规的公司可被罚款，罚款金额可高达所需付的税务的25%及30%。







## SHOULD COMPANY BE PREPARING TRANSFER PRICING DOCUMENTATION?

### 什么情况下需要准备转让定价文件？

- Under Transfer Pricing Guidelines 2012, the scope only applies to Company with gross income exceeding RM25 million, and the total amount of related party transactions exceeding RM15million or provision of financial assistance exceeding RM50million.
- 根据转让定价准则（Transfer Pricing Guidelines 2012），若公司的总收入达RM25Million,以及关联交易总额达RM15Million,就需要准备好转让定价文件。



Where & how  
can I prepare  
transfer pricing  
documentation?

要如何准备转让  
定价文件呢？

To find out more  
you can contact  
us at

+603- 7981 1799

你可联络我们以  
获得更多资讯-  
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For more clarification, please contact us!  
欲了解更多详情，赶快与我们联系吧！

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