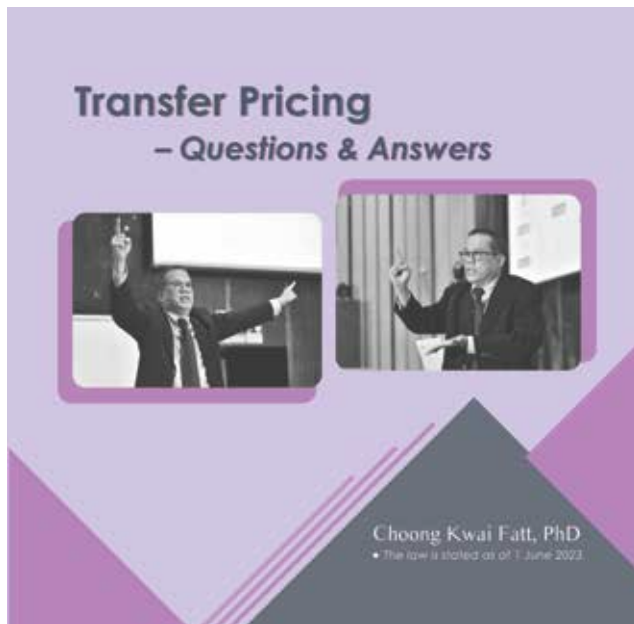


NEW PUBLICATION BY DR CHOONG KWAI FATT

PREORDER PROMOTION EXPIRED ON 21 JUNE 2023

NOTE: ALL PREORDER WILL BE STARTED COURIER FROM 15 JUNE 2023.



TRANSFER PRICING - QUESTIONS AND ANSWERS (market price: RM420)

Transfer Pricing – Questions & Answers is a practitioner's reference text which addresses the most common contentious issues relating to transfer pricing between related companies and the preparation of the needed transfer pricing (TP) documentation.

Answers to a total of 70 questions have been carefully chosen and embedded together with pragmatic advice and suggestions to assist the management of the company in making a better and informed decision with regard to TP matters. Transfer pricing at all times remain a challenging task. It represents an art and never a science. The skillful guidance provided through the Q&A will certainly support the management to strategise, revise and refine the pricing policies between related companies to meet the requirements of the law and avoid unwarranted tax penalties.

The selection of the appropriate TP methodology is crucial and important to explain, support and justify the business transactions between related companies are carried out at market value and in accordance to arm's length principle. This practitioner text must be used concurrently with the '*Transfer Pricing Methodology – Conceptual Framework*' in order to have a complete coverage and understanding of the five TP methodologies and their applications as suggested by the OECD model tax treaty.

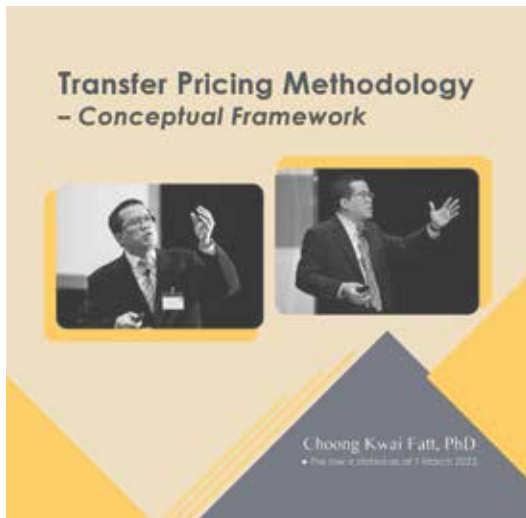
This is a must-have reference text for every company director involved with business strategies and pricing formulations. It is also indispensable for group accountants, accountants, auditors, tax practitioners, lawyers, company secretaries and every person involved in the preparation of TP documentation.

The law is stated as at 1 June 2023.

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TRANSFER PRICING METHODOLOGY - CONCEPTUAL FRAMEWORK

(market price: RM360)

Transfer Pricing Methodology – Conceptual Framework sets out the working mechanism and applications of the five transfer pricing (TP) methods that are recommended by the OECD tax treaty model to ensure that transactions between related companies locally and abroad are carried out at 'arm's length'. These five methods are comparable uncontrolled price method, resale price method, cost plus method, profit split method, and transactional net margin method.

The conceptual framework of each method and its methodology are systematically laid out with illustrations and real life applications in explaining, supporting and justifying the business transactions with related companies fulfil the 'arm's length' requirement. Contentious tax issues relating to transfer pricing are included with relevant computations provided to assist in understanding.

The in depth understanding of the TP methodology allows the formulation of TP policy, the drawing up of strategies on pricing decision, and the preparation of TP documentation to fully comply with various TP legislations under the Income Tax Act 1967, the related PU(A) orders and IRB guidelines. The most appropriate method selected would then able to accommodate the nature of the business transactions that are carried out between the related companies; support the basis of charging and ensure that the transactions are performed at arm's length within the allowable pricing range. Failure in compliance will result in additional tax being levied during a TP audit plus a penalty for incorrect return up to 100% of tax undercharged, together with a surcharge of up to 5%.

This reference has a total of 14 chapters on the following topics over approximate 276 pages:

- **Transfer pricing**
- **History of transfer pricing - legislative developments**
- **Controlled transactions**
- **Transfer pricing contemporaneous documentation**
- **Transfer pricing methodologies**
- **FAR review & analysis**
- **Comparable uncontrolled price method (CUP)**
- **Resale price method (RPM)**
- **Real life applications - Malaysia landscape**
- **Cost plus method (CPM)**
- **Profit split method (PSM)**
- **Transactional net margin method (TNMM)**
- **Business restructuring**
- **Transfer Pricing implementation in practice**

This is a concise and practical reference text that is indispensable for every accountant, group accountant, finance director, chief finance officer, chief operating officer, auditor, tax consultant, business advisor, strategic analyst and every individual that is involved directly or indirectly in the structure, advice, and implementation of TP policy and strategic business decisions.

The law is stated as at 1 March 2023.

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TP - Q&A

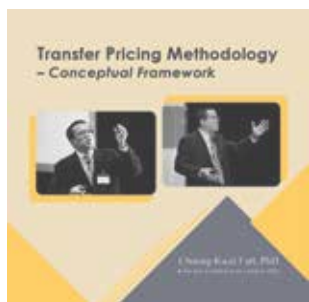
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