MUST ATTEND

# MINIMUM TRANSFER PRICING 2024: GET YOUR PRACTICAL GUIDANCE TO ANALYSE, PREPARE AND WRITING THE COMPLETE MINIMUM TP DOCUMENTATION

Dr. Choong Kwai Fatt | 21 CPD | HRDC Claimable\* Course - SBL Khas 6, 7 & 8 MARCH 2024 (Wed., Thurs. & Fri.) | The Gardens, Mid Valley, KL

HRDC Approved No. Siri Kursus: 10001369764



MIN TP 2024

Terms and Conditions | Cancellation Policy: No refund will be made after payment is made. If the registered participant is unable to attend, a substitute delegate is allowed at no extra charge. However, should there be a request to change the name printed on the e-certificate of attendance to that other than that shown on the registration form, RM 100 extra will be charged as reprinting service charge. The organiser reserves the right to crefuse service. The organiser reserves the right to change event date and venue, with notice being sent vide the email registered above. Information collected is in pursuant to the Personal Data Protection Act 2010. | \*\*HRDC Claimable : is subject to approval by PSMB. | \*\*CPD : Final CPD accepted by professional bodies vary and subject to each bodies' discreton. | Seats are confirmed on payment made and on first come first served basis only. You have fully understood the DISCLAIMER OF WARRANTIES AND LIMITATION OF LIABILITY stated in our Synergy TAS PLT website at http://www.synergytas.com/disclaimer/. You may not, without our prior written permission, frame or inline link any of the content of this brochure, or incorporate it into another website or other service any of our material, content or intellectual property. Copyright (C) 2023 Synergy TAS PLT.

# MINIMUM TRANSFER PRICING DOCUMENTATION

Build the right understanding of transfer pricing with Confidently!

#### 'MINIMUM' TRANSFER PRICING MANDATORY?

Effective January 1, 2021, Malaysian companies engaged in related party transactions both domestically and internationally must have transfer pricing (TP) documentation. To ensure compliance, TP documentation must be prepared BEFORE submitting tax returns starting from the year of assessment 2023.

MINIMUM TP: FOR THOSE WHO MEET THE THRESHOLD

For companies with *related party transactions NOT EXCEEDING* RM15 million and gross income of RM25 million, OR financial assistance NOT EXCEEDING RM50 million, the IRB allows the preperation of a Minimum TP Documentation based on template in November 2022 to guide compliance.

YOU STILL NEED TO PREPARE PRICING POLICY

The purpose of TP Documentation is to demonstrate that Related Party Transactions are conducted at arm's length. Meaning that despite using the word "Minimum" the objective remains the same, MINIMUM TP STILL REQUIRE Pricing Policy to "JUSTIFY" the price you set for Related Party Transaction that is based on "Market Value".

MIN. TP IS EASY SINCE COMPREHENSIVE TEMPLATES AND SAMPLES **ARE PROVIDED** 

Discover an easier way to navigate Transfer Pricing (TP) with our comprehensive Templates and Samples. Whether you're new to the field of TP or a seasoned Tax Agent, our Minimum TP Seminar, led by Dr. Choong, will provide you with the tools that you need to reduce your learning curve and save time.

Dr Choong offers detailed Templates and extensive Practical Samples, all conveniently provided as softcopies. By seeing the big picture, this enables you to quickly edit and prepare a Minimum TP Documentation, even if you're new to the world of Transfer Pricing.

SOLVING YOUR TP DOCUMENTATION CHALLENGES WITH DR. CHOONG

To ensure a highly practical experience, Dr Choong has meticulously designed the seminar content to build a progressive and in-depth understanding of TP. You'll gain the skills needed to confidently customize and select the appropriate templates for your specific circumstances and scenarios.

JOIN US NOW AND UNLOCK THE SECRETS TO MASTERING MIN. TRANSFER PRICING EFFORTLESSLY!

WHILE OTHERS STRUGGLE TO LEARN **LATEST UPDATES:** YOU ARE NOT ONLY AWARE OF MIN. TRANSFER PRICING, YOU ALSO HAVE THE RIGHT **TEMPLATE & KNOWLEDGE** AT YOUR DISPOSAL 77

**STAY AHEAD OF THE CROWD** 

#### SPEAKER'S PROFILE

DR CHOONG KWAI FATT is the Pioneer in Tax Formation, authority in terms of Tax Law and Implementation. He was appointed by the Ministry of Finance as one of the panel members to review Tax Reforms in Malaysia, inclusive of the formulation of GST.

He has conducted and published Extensive Researches on Malaysian Taxation way back since 2006. Dr Choong being an avid researcher, he has also studied Taxation System from various countries.

He is also widely known for his ability to formulate the "Unthinkable" Strategies and clearly thought of Implementation Plan. He is constantly sought by many listed companies as well as high net worth individual and SME for his Practical and Impressive Strategies to taxation and of course, his foresight into the potential tax concerns.

Being the expert of experts in terms of Taxation & Tax Planning, where he provided advice and personally trained corporate accountants and professional firms on Income Tax, RPGT, GST and SST Implementation. Get ready to take good notes when you attend his Minimum Transfer Pricing this year and get ready for all the comprehensively compiled seminar materials.

#### DR CHOONG KWAI FATT

B.Acc(Hons)(Malaya), LL.B(Hons)(London), CLP, MCL(IIUM), PhD(IIUM), FCCA(UK), CPA(M), CA(M), ACA(ICAEW), CA(Aust.), CPA(Aust.), CGA(Can), FCCS.

TAX CONSULTANT, ADVOCATE AND SOLICITOR (HIGH COURT OF MALAYA)

# SPECIFICALLY DESIGNED: FOUR STEPS TO MASTERING YOUR MINIMUM TRANSFER PRICING 2024

Join us for a comprehensive THREE-DAY Transfer Pricing (TP) Journey that will enhance your understanding of TP concepts and provide Practical Solutions.

STEP 3

STEP 4

STEP 2

STEP 1

# MASTER TP CONCEPTS

Discover the importance of Transfer Pricing Documentation and gain a thorough understanding of complex TP concepts.

# CLEARING THE MINIMUM VS. FULL TP DILEMMA

Overcome the Misconception surrounding the "Threshold" and learn when to utilise Minimum TP Documentation effectively.

# TACKLING TP CHALLENGES WITH EXPERT SOLUTIONS

Navigate the Challenges of Intercompany Services, Trade, and Funding in Transfer Pricing. Dr. Choong, an industry expert, will share Practical Solutions based on his experience.

# CHOOSING THE RIGHT TEMPLATES AND SAMPLES

Gain insights into a range of TP Templates and Samples created by Dr. Choong. We will guide you through the structure of each template, ensuring you can make Modifications confidently and with ease.

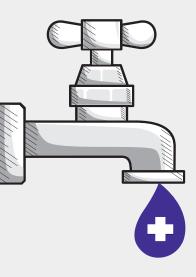
#### **HOW THE SEMINAR IS CONDUCTED**

- Join us Now for this 3 days hands-on Min. Transfer Pricing Seminar where we'll be breaking down based on the indutry ins and outs to Analysis, Preparation, Guide the Writing of Minimum Transfer Pricing Documentation. Led by esteemed Tax Expert, Dr. Choong Kwai Fatt, this is NOT your typical boring TP Courses.
- With real-life examples and up-to-date Latest Rule on Transfer Pricing, you'll walk away feeling confident to Prepare or even Review Transfer Pricing documentation. Giving effective advice when it comes to Related Party Transaction.
- Plus, Dr. Choong will delve into specific documents that you'll need to prepare as Supporting Evidence for a rock-solid Transfer Pricing Documentation.
   Don't miss out on this Practical and Informative Transfer Pricing seminar.



# JOIN US NOW FOR YOUR TP JOURNEY THAT WILL EQUIP YOU WITH ALL PRACTICAL KNOWLEDGE AND THE TOOLS NEEDED TO NAVIGATE THE WORLD OF TRANSFER PRICING. This is a 3-Day Practical workshop

This is a 3-Day Practical workshop that strives to guide, coach and be hands-on for so that participants can prepare and write effective minimum TP Documentation.



#### THE CONSEQUENCES OF NEGLECTING TRANSFER PRICING DOCUMENTATION

Failing to have proper TP documentation can have serious repercussions, including:

- Monetary Penalties, ranging from RM20,000 to RM100,000;
- Additional Penalties of 30% to 50% for Incorrect Return Submission.
- Risking inadequate TP Documentation that does not support your Pricing Policy, potentially implicating your company.

Whether it's failing to provide requested TP Documentation for Related Party Transactions, missing the 14-day Submission Deadline to the IRB, or inadequately prepared documentation, Companies may face the same consequences.





#### SO DON'T MISS OUT ON THIS AMAZING OPPORTUNITY TO LEVEL UP YOUR TRANSFER PRICING DOCUMENTATION!

#### **DAY 1 - MASTERING TP DOCUMENTATION: UNDERSTANDING RESPONSIBILITIES AND THRESHOLDS**



- Who is Responsible for TP Documentation Preparation?
  - Service Provider or Service Recipient?
  - Investment Holding Company or its Subsidiaries?
  - Property Developer or Contractor?
  - Lender or Borrower?
  - Payment on behalf?

- + How to Determine the Threshold of Annual Turnover: RM25 million?
  - Gross or Net Business Income?
  - Inclusive of Investment Income and other income?
  - Measuring Sales of Business, Company Restructuring
  - Including Gains on Disposal or Realization of Investments?
  - Consideration of change in accounting date with YA >12 months

#### + Understanding Related Party Transactions of RM15 million

- Scope and Assessment Method
- Defining Related Party or its Connected Persons
- Handling hybrid situations with Related Party Transactions
- but gross income < RM25 million

#### + Exploring Controlled Persons and their Differentiations

- Scope and distinctions with related parties, connected persons, and
- Control, Deemed Control, and Common Control Scenarios and **Applications**

#### + Categories of Controlled Transactions

- Business
- Investment
- Other Income

#### + Understanding the Arm's Length Range and Its Importance in Pricing **Policy Formulation**

- Understanding the Meaning and Importance
- Implications of Market Value in Pricing Policy Formulation
- Methods for determining arm's length

#### + Breakdown of TP Terminology for Clarity

- Sample, Median, Interquartile 37.5 and 62.5
- Understanding the arm's length range

#### + Comprehensive Overview of TP Methodology and Which Method is **Suitable for Different Types of Transactions**

- Comparable Uncontrolled Price Method
- Resale Price Method
- Cost Plus Method
- Profit Split Method
- Transactional Net Margin Method

- The Importance of Pricing Policy Formulation and Guidance on How to Write It
  - Analysing functions, assets, risks, and economic circumstances
  - Guided approach with provided templates
- \* Walkthrough Guidance on Minimum TP Documentation
  - Company Information and Group Structure
  - Assessing risk for Malaysian and Overseas companies
  - Description of Management
- + Noting Points for Form C Disclosure on TP: Your Step-by-Step Guide

#### **DAY 2 - FOCUS ON RELATED PARTY SERVICES**

- + Understanding TP for **Investment Holding Companies** and Their Services
  - Basis of Charging Services
  - Sharing costs with or without margin
  - Correct Accounting Treatment for payments on behalf
- + Determining the Right Basis of Charging for Management Service
  - (i) Management Services
  - (ii) IT Solutions and Support
  - (iii) HR and Legal
  - (iv) Accounting and Administrative
  - (v) Advertisement and Promotion
  - (vi) Marketing
  - (vii) Training Services
  - (viii) Research & Development
- TP Considerations for Property Developers and Construction Companies
  - Revenue Division and Payment on Behalf Treatment
- + TP Treatment for IT Solution Companies in Joint Projects and Secondment of Staffs
  - Basis for joint projects and collaboration
  - Allocation of Costs and secondment of Staff
- + Managing TP in Trading Companies with Overseas Inventory
   Purchases
  - Acceptable GP margin by IRB
  - Resale price method and selection of Products
  - Formulating arm's length Transactions with customers
- TP Insights for Engineering Companies and Correct Cost Component Computations
  - Joint projects and Cost Plus Method
  - Accurate Computation of Cost Components

- + TP Considerations for Medical, Healthcare, and

  Dentistry Practices: Cross-Services and Bulk Purchases
  - Cross-services between common controlled companies
  - Bulk Purchase and Equipment Allocation between Related Companies
- + Exploring TP for Overseas Payments: Royalties and Special Classes of Income
  - Charging basis and Transfer Pricing Documentation
- TP Documentation for Rental of Immovable Property and Lease Rental of Movable Property:
  - Charging and Cost Sharing
  - Proper Documentation and Invoice Description
- Detailed Minimum TP Documentation Guidance and Sample Templates for Services



#### MINIMUM TP VS FULL TP: KEY DIFFERENCES

The distinction between Minimum (or Simplified)
Transfer Pricing and Full Transfer Pricing
Documentation lies in three important analyses. Full
TP Documentation need to goes the extra mile with
three additional Analyses:

- An analysis of the nature of the business/industry and *Market Conditions*
- Justification for the selection of the Transfer Pricing Method
- Conducting a thorough analysis of Functional, Asset, and Risk Identification.

These additional components make Full TP documentation *time-consuming and costly*. Unfortunately, many providers of Full TP services do a poor job, resulting in *inadequate Documentation that fails to support a Company's Pricing Policy* and can even lead to *Legal Implications*.

#### **DAY 3 - TP DOCUMENTATION ON FINANCIAL ASSISTANCE**

Discover the essentials of intercompany loans and advances to/from Directors in this comprehensive workshop.

- Understanding the annual threshold of RM50 million
  - Computation of the threshold and Assessment of the Company
  - Documentation Requirements for Loan Substantiation
  - Practical exercises for hands-on learning
- + Explore TP Terminology and its scope, covering topics such as:
  - Differentiating between Loans, Advances, and Payments on behalf
  - Exploring Share Capital, including Ordinary and redeemable Preference Shares
  - Understanding Financial Assistance
  - Internal vs. External Finance
  - Delving into Deemed Interest Income
  - Interest Restriction
  - Director and its related parties
  - Must prepare Agreement or No Agreement: stamped or not stamped ?
- + Learn about loans FROM Directors or Shareholders, including:
  - Charging interest or considering interest-free options?
  - Formulating the right interest rate
  - Documentation Requirements to support this loan
  - Gaining perspective on deductions from the company's standpoint
- + Discover the Implications of loans or advances to directors:
  - Understanding Deemed Interest Income and its Consequences
  - Utilising the average Lending Rate
  - Exploring Director's prerequisites
  - Understanding Computation and Practical Applications
- + Explore the differences between intercompany loans, advances, and payments on behalf:
  - Determining whether to charge interest or offer interest-free options
  - Assessing TP audit risk on Deemed Interest Income
  - Formulating interest rates
  - Understanding Interest Restriction Applications

- \* Navigate the complexities of loaning to overseas related companies:
  - Understanding the implications of Foreign Source Income
  - Making judgment calls on income received in Malaysia
  - Implication of "timing" receive into Malaysia
  - Computation of unilateral and bilateral relief
- + Discover the intricacies of loans from overseas holding or related companies:
  - Assessing the necessity of charging interest
  - Navigating withholding tax applications
  - Understanding TP Documentation for interest expenses to overseas entities
  - Exploring the potential of Earning Stripping Rules
- + Consider the alternative of investing in Shares instead of Intercompany Loans:
  - Assessing the pros and cons of this option
  - Exploring redeemable preference shares and their implications
  - Gaining perspective on the Income Tax and Accounting Aspects
  - Investigating the truth behind dividends as Interest Expenses
- + Finally, learn how to effectively Document your intercompany loans with our Comprehensive Template.



Join us for this 3-Day deep dive into the exciting world of Transfer Pricing!

Dr Choong Kwai Fatt will guide you through the essential skills and knowledge you need to prepare

Minimum Transfer Pricing

Documentation NOW for YA 2023 Tax

Filing. Be in compliance and able to make timely revision while keeping your business in tip-top shape.

MINIMUM TRANSFER PRICING WITH PRACTICAL APPLICATION

## **PROGRAM TIMELINE (3 DAYS SEMINAR)**

The estimated timeline for Minimum Transfer Pricing Documentation

#### **DAY ONE**

MASTERING MIN. TP DOCUMENTATION: UNDERSTANDING RESPONSIBILITIES AND THRESHOLDS

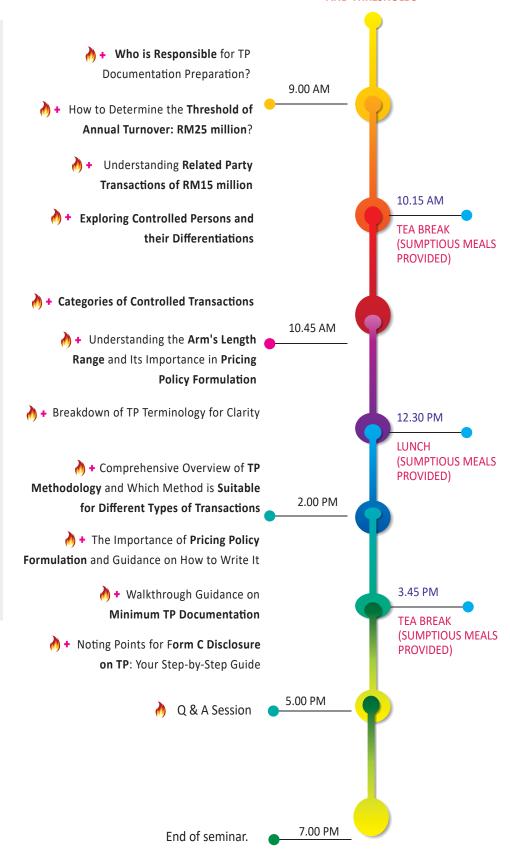


The theme of this Special MINIMUM TRANSFER PRICING 2023 Seminar is "Practical Application" for Companies.

The **Q & A Sessions** are the highlights for this special TP seminar. Where attendees would submit questions anonymously and Dr Choong will provide answers live during the Live physical seminar. 1-2 hours allocated for each day.

Where all attendees can learn from each other's tax concerns, preempt potential Challenges and exponentially gain a Practical Solution to frustrating Implementation hiccups.

Stay tune for this very much sought after Questions and Answers session with Dr. Choong Kwai Fatt.





Presenting the Big Idea in Tax Planning.

Note: Speaker is committed to high quality of presentation and insists that all materials are covered. Therefore the schedule may vary.

## **PROGRAM TIMELINE (3 DAYS SEMINAR)**

The estimated timeline for Minimum Transfer Pricing Documentation

#### DAY TWO

#### **FOCUS ON RELATED PARTY SERVICES**

## THE PROBLEM THAT THIS SEMINAR IS ADDRESSING

The government now requires

Minimum Transfer pricing

Documentation as a Compulsory

Tax Requirement. Don't know much about Transfer Pricing? Well, it's time to get in the know-how, because here's why:

First off, this is a brand new law.

That means everyone is starting on a level playing field, so external consultants may not be as valuable in the upcoming year. With so much work to be done, many companies are opting for a review basis instead.

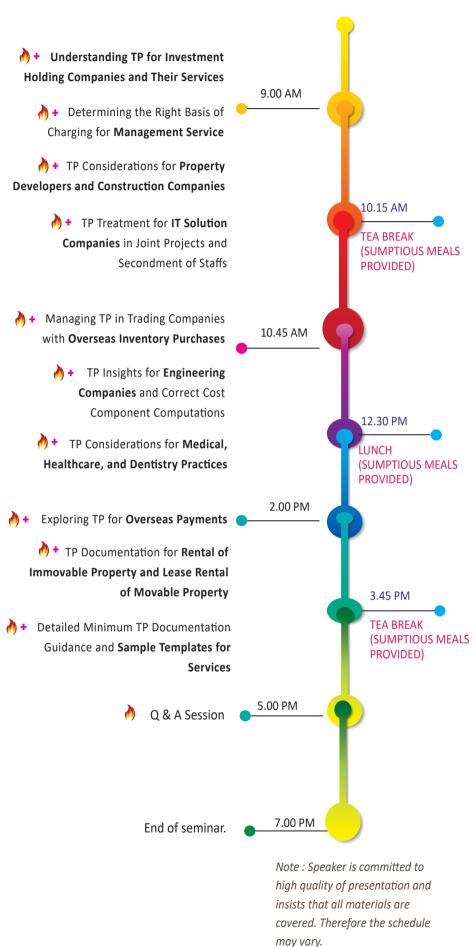
Even if you do outsource some of the works, the input still *needs to* come from someone within the company, like yourself!

This new requirement also means that Transfer Pricing skills are here to stay. Related Party Transactions are becoming increasingly common, given the government's focus on incentivising SMEs.

Companies are more prone to shifting to decentralised structures, which can be tricky to navigate.

Don't get left behind as a Decision Maker or Advisor, Transfer Pricing know-how is now a Must. So, brush up on your TP knowledge and keeping your company compliant.

BRUSH UP YOUR TRANSFER PRICING KNOW-HOW. GET THE DOCUMENTATION READY BEFORE YA 2023 TAX SUBMISSION (AS REQUIRED BY TAX LAW).



## **PROGRAM TIMELINE (3 DAYS SEMINAR)**

The estimated timeline for Minimum Transfer Pricing Documentation

#### **DAY THREE**

FINANCING: INTERCOMPANY LOAN AND ADVANCES TO/FROM DIRECTORS

# THE ART OF WRITING TP DOCUMENTATION

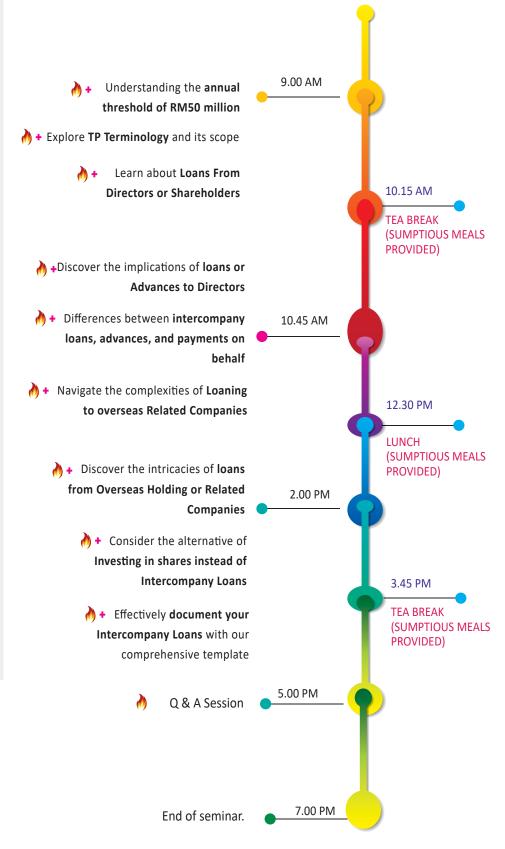
Crafting comprehensive Min. TP
Documentation requires guidance
from experienced tax practitioners.
After attending Minimum TP by
Dr Choong you will know-how to:

- Explain the conceptual Framework, Terminologies, TP Methodology and Min. TP Documentation;
- Assistance in determining the most appropriate Pricing Method and formulating Pricing Policies;
- Expertise in developing right apportionment Strategies.

# DON'T LEAVE YOUR TP DOCUMENTATION TO CHANCE.

With the TP Documentation skills acquired in this seminar, you can navigate the complexities of Related Party Transactions and ensure Tax Compliance in an efficient and effective manner.





Note: Speaker is committed to high quality of presentation and insists that all materials are covered. Therefore the schedule may vary.

#### **PRICING**

Choose the right rate for you.\*\*\*

Want to attend the seminar at its lowest price? Register in group of 3 or more participants in one registration to get additional discount.

THE FULL FEE IS RM 4,800. EARLY BIRD ENDS ON 16.2.2024. WITH GROUP REGISTRATION DISCOUNT OF RM 300 AND RM 600 RESPECTIVELY STILL APPLICABLE FOR GROUP REGISTRATION

1 - 2 pax

#### Register online by using the following link: www.synergytas.com/MinimumTransferPricing2024

#### **HRDC** Claimable

\* Subject to employer's application to PSMB. As at time of publication of this brochure HRDC limit the amount claimable per participant to RM1,300 per day

3-4 pax

5 & more

Early Bird Price (Valid until 16.2.2024)

RM 4,800 per pax for

RM 4,200 per pax for

Three Days

RM 4,500 per pax for

RM 3,900 per pax for

Three Days

RM 3,600 per pax for Three Days

RM 4,200 per pax for

Three Days

Normal Price

Three Days

Three Days

Register

Register

Register

WANT PROMO DISCOUNT?

Register early to enjoy the Early Bird Discount of RM 300 off^^ ^^ By registering five or more, entitle yourself additional RM 600 off

Enjoys RM 300 off as Early Bird Discount when you registered Now.

By registering three or more participants enjoy an additional RM 300 off from Promo Discount.

Here's how the math works: RM 4.800 - RM 600 Farly Bird Discount -RM 300 group registration discount = RM 3.900

This price is subject to first come first served basis only.

\* \* \* \* \*

By registering five or more participants eniov an additional RM 300 off from Promo Discount.

Here's how the math works: RM 4,800 - RM 600 Early Bird Discount - RM 600 group registration discount = RM 3.600.

This price is subject to first come first served basis only.

**VENUE** 

The seminar will be held in Ballroom, Level 5, The Gardens Hotel, Mid Valley City, connected by both LRT & KTM.

Within the vicinity of one of Kuala Lumpur's most popular shopping mall, it is ideal for outstation participants to bring along family to spend a weekend in Mid Valley City after attending seminar.

Park in Zone B, Zone U or Premier parking zone which normally has adequate parking available or utilize the hotel valet option which is reasonably priced for all hotel guests.

Flat rate of RM 5 per entry with validation for parking in Zone B, U or Premier parking zone.



### SYNERGY TAS

Suite 153, PG-15A, Ground Floor, Jaya 33 No. 3, Jalan Semangat, Section 13 46100 Petaling Jaya, Selangor

(+6 016) 302 6109 (Janet); (+6 016) 328 6312 (Lau) event@synergytas.com

#### IDEAS ARE THE BEGINING POINTS OF ALL FORTUNES

GET YOUR TAX PLANNING IDEA IS THE **BEGINING POINTS OF GREAT BUSINESS TAX** SAVING AND RISK MANAGEMENT.

See you on 6, 7, 8 MARCH 2024!



# MINIMUM TRANSFER PRICING 2024:

GET YOUR PRACTICAL GUIDANCE TO ANALYSE, PREPARE AND WRITING THE COMPLETE MINIMUM TP DOCUMENTATION

MOST IMPORTANT Transfer Pricing Event of the Year.

## Participant 1 Name (Mr / Mrs / Ms) Certificate of Attendance will be printed according to this name Designation Email Mobile Tel Participant 2 Name (Mr / Mrs / Ms) Certificate of Attendance will be printed according to this name. Designation **Email** Mobile Tel **Particiant 3** Name (Mr / Mrs / Ms) Certificate of Attendance will be printed according to this name Designation Email Mobile Tel Participant 4 Name (Mr / Mrs / Ms) Certificate of Attendance will be printed according to this name Designation **Email** Mobile Tel Participant 5 Name (Mr / Mrs / Ms) Certificate of Attendance will be printed according to this name. Designation **Email** Mobile Tel

Online version of this form can be access vide this link:

www.synergytas.com/MinimumTransferPricing2024

#### Fee based on number of registered participant.

\* Price quoted is subject to first come, first served basis.

Tick ✓ to indicate your category of fee.

☐ 1 - 2 Participant(s)

\* RM 4,200 per participant for Three Days (Normal Price : RM 4,800 per participant for three days)

3 - 4 Participants

\* RM 3,900 per participant for Three Days (Normal Price : RM 4,500 per participant for three days)

☐ 5 or More Participants

\* RM 3,600 per participant for Three Days (Normal Price: RM 4,200 per participant for three days) Register NOW to grab the Promo Price until 16 February 2024!

Live	Event	21 CPD
12	Date 6, 7, 8 MARCH 2024 (Wed. Thurs. & Fri.)	
	Time 9.00 AM to 6.00 PM DA	ILY
•	Location THE GARDENS, MID VALLEY, Kuala Lumpur.	

#### Simple way to register

Online Form at www.synergytas.com/MinimumTransferPricing2024 or, Email: event@synergytas.com

Just scan this form and email to register for seat(s). Thereafter upon payment, please scan and email the deposit slip to event@synergytas.com.

Billing to
Company
Address
Nature of Business (Vital information for Speaker to take into account in the preparation of seminar material)
□ Construction     □ Management     □ Developer     □ Trading     □ Education     □ Logistics       □ Manufacturing     □ Investment Holding Company     □ Legal     □ Tax Agent     □ Company Secretary       □ Consultancy     □ Audit     □ Real Estate     □ Health     □ Retail     □ Services     □ Financial Services       □ Other:     □ Other:     □ Other:     □ Other:     □ Other:     □ Other:
Products and Services  e.g. Plastic Producing, Buy Land and Develop, Investment Holding Company, Medical Devices, Chemicals, Waste Products, Diesel, IT, etc.
How do You Know about this Course? Claiming HRDC?   —
Contact Number
Contact Person
Email of PIC :
Remark

Please make payment stating your Invoice No. as Reference to: "SYNERGY TAS PLT" (CIMB: 800 707 1544)

either via bank transfer or bank in cheque after issuance of invoice.

Terms and Conditions | Cancellation Policy: No refund will be made after payment is made. If the registered participant is unable to attend, a substitute delegate is allowed at no extra charge. However, should there be a request to change the name printed on the e-certificate of attendance to that other than that shown on the registration form, RM 100 extra will be charged as reprinting service charge. The organiser reserves the right to refuse service. The organiser reserves the right to change event date and venue, with notice being sent vide the email registered above. Information collected is in pursuant to the Personal Data Protection Act 2010. | \*\*CPD : Final CPD accepted by professional bodies vary and subject to each bodies' discretion. | Seats are confirmed on payment made and on first come first served basis only. You have fully understood the DISCLAIMER OF WARRANTIES AND LIMITATION OF LIABILITY stated in our Synergy TAS PLT website at http://www.synergytas.com/disclaimer/. You may not, without our prior written permission, frame or inline link any of the content of this brochure, or incorporate it into another website or other service any of our material, content or intellectual property.