

# Transfer Pricing 转让定价

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TAXGUARDS ADVISORY SDN BHD



# What is transfer pricing? 什么是转让定价

An intercompany pricing arrangement for transfer of goods, services and intangibles between associated persons.

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关联公司的价格安排。针对货物，服务，无形资产于公司之间的交易。

Associated persons 相联人

- Related companies or group of companies 相关公司或同集团公司
- A person takes control over a company through management control, share capital, voting rights etc
- 个人可通过管理控制，股票和投票权控制公司
- Husband or wife, parent or remoter forebear, child or remoter issue, brother, sister and partner
- 丈夫或太太，双亲或祖宗，孩子们或兄弟姐妹及他们伴侣。

The pricing is to be in accordance to Arm's length principle 有关价格必须符合公平交易的原则

- The price which would have been determined if such transactions were made between independent entities under same or similar circumstances (*IRB Transfer Pricing Guideline 2017, Chapter II*)
- 价格的定价必须是有关交易是在相同或相似的情况下与独立公司进行

# Types of intercompany arrangement

## 相联公司商议的种类

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Applies to both Domestic and Cross-border transactions 应用于国内或跨境的交易

- Services 服务
- Products (Sales/Purchases) 货物（销售或购买）
- Royalties 版税
- Loan 贷款
- Sale or use of intangible asset 销售或使用无形资产
- Guarantee fee 担保费用
- Sharing of cost 共享费用

# Threshold for Transfer Pricing

## 转让定价的门槛

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Involved in controller/related party transaction 包括控制者和关联方的交易

- Prepare Full Contemporaneous TP Documentation 准备完整同时期的TP文件
  - Gross income more than RM25 mil and related party transaction more than RM15 mil; or
  - 总收入超过两千五百万及相关公司交易超过一千五百万，或
  - Financial assistance of more than RM50 mil
  - 财务援助超过五千万
- Prepare Limited Contemporaneous TP Documentation 准备有限同时期的TP文件
  - Gross income less than RM25 mil and related party transactions less than RM15 mil
  - 总收入低过两千五百万及相关公司交易低过一千五百万
  - Financial assistance of less than RM50 mil
  - 财务援助低过五千万

# Penalty for non-compliance

## 不遵守的罰款

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### 113B(1)

- Failure to furnish TP documents
- 无法提交TP 文件
- Fine between RM20,000 to RM100,000 or prison term up to 6 months or both and furnish TP documentations within 30 days or period decided by the Court
- 罰款介于两万至十万之间或监禁六个月或两者兼行并于30天内或法庭决定的期限内提交TP文件

### 140A(3C)

- Surcharge of up to 5% on TP adjustments whether taxable or not
- 不管有没有被征税,任何转让定价的调整将会有不超过五%的附加税

# CONTACT US 联系我们

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