



Transfer Pricing

www.kpmg.com.my/TransferPricing



The global tax landscape will be permanently changed with the introduction and subsequent implementation of the recent BEPS 2.0 initiatives. Through its reallocation proposals (Pillar One) and global minimum tax measures (Pillar Two), organizations across the globe are trying to grasp the impact of these proposals and come up with measures to minimize tax impact. Closer to home, the introduction of BEPS Action 13 (Transfer Pricing Documentation and Country-by-Country Reporting) has enhanced collaboration amongst tax authorities worldwide for the mutual exchange of information and increased transfer pricing transparency. Malaysia is no exception to the rule, as Malaysian tax authorities continue efforts to reinforce existing transfer pricing rules and regulations.

With this, the burden to prove the economic substance of controlled transactions with the arm's length principle is now a greater responsibility for taxpayers.

How KPMG Malaysia can support you

We, at KPMG Malaysia has a specialized pool of well-equipped transfer pricing professionals providing a holistic transfer pricing services from planning up to managing compliance and documentation obligations for all taxpayers, be it multinational entities or local conglomerates. Leveraging via our global network, we offer leading edge tools and bespoke solutions to meet each taxpayers' needs.

Our service offerings

We work hand-in-hand with the taxpayers in navigating the proliferation of BEPS-transfer pricing requirements with systematic approaches and customized service offerings:

Our Transfer Pricing Approaches

Planning

We can review and assist to identify planning opportunities to manage the impact of BEPS 2.0 rules and new measures adopted by relevant countries. This includes financing structures, group recharge arrangements, IP planning and group transfer pricing policy.

Implementation

To provide insightful advice on the implementation of policies, procedures, and control systems for intercompany transactions

Controversy

To help resolve transfer pricing disputes through various services, including assistance with advance pricing agreements, competent authority negotiations, arbitration, and litigation support

Compliance & Documentation

To help manage risk within the current environment of detailed transfer pricing regulations, strict documentation requirements, sophisticated audit practices, and significant penalties for non-compliance with an objective point-of-view

Our Transfer Pricing Services



Transfer Pricing Documentation & Benchmarking Analysis



Operational Transfer Pricing



Dispute Resolution



Advance Pricing Arrangement & Mutual Agreement Procedure



Country by Country Reporting

Contact Us

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

For more information on our core service offerings, please contact:

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