



Unraveling profiteering: How unreasonably high profits are determined

Webinar

5 March 2025, Wednesday

9:00am – 11:30am

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KPMG in Malaysia



Unraveling profiteering: How unreasonably high profits are determined

Ensuring compliance with the Price Control and Anti-Profitteering (Mechanism to Determine Unreasonably High Profit) Regulations 2018 (“PCAP Regulations 2018”) has always been a critical consideration for businesses in setting the selling price and profit margin of their goods and services.

This has become even more pertinent with the advancement of technology and the increasing requirements for businesses to disclose their pricing information to government bodies and the relevant stakeholders. Such transparency enables easier comparisons with historical prices and competitors, increasing the likelihood of scrutiny. Consequently, businesses may become more susceptible to reports and investigations by the Ministry of Domestic Trade and Cost of Living (“MDTCL”), which can consume significant time and resources.

In this webinar, our speakers will simplify the compliance process by sharing practical insights into the PCAP formulas and analysis to mitigate the risks of non-compliance. You will gain actionable knowledge that will help you adapt your business practices, ensuring that they align seamlessly with the regulatory framework.

CPE

A digital certificate for **2.5 CPE hours** will be issued after the webinar

Fee

RM432 per person (inclusive of 8% Service Tax and downloadable course materials)



Webinar highlights

What you will learn from this webinar:

01

Understand the fundamental concepts of PCAP, including its background and scope of coverage.

02

Awareness on the reported cases and actions taken by MDTCL on non-compliance cases

03

Calculation of the maximum allowable mark-up/ margin percentage using the prescribed formula to determine compliance.

04

Identify scenarios where alternative formulas may apply, along with their calculation and application.

05

Recognize the exceptions to the PCAP Regulations 2018.

06

Understand the consequences of non-compliance with the PCAP Regulations 2018.

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Microsoft Teams Webinar

9:00am – 9:05am

Welcoming remark

9:05am – 9:25am

- Introduction to PCAP Regulations 2018
- Reported cases on non-compliance

9:25am – 10:45am

- Formula to determine mark-up/ margin percentage
- Interpretation
- Formula to determine unreasonably high profit covering various scenarios
- Exception to PCAP Regulations 2018
- Offence

10:45am – 10:55am

Break

10:55am – 11:25am

Q&A session

11:25am – 11:30am

Closing remark

Note:

The organizer reserves the right to alter the event program or content at any time without giving prior notice to the participants. Participants should review the relevant event details before registering for the event.



Our speakers



Ng Sue Lynn (TTT/18505)

Partner – Head of Indirect Tax
KPMG in Malaysia

Ng Sue Lynn joined KPMG in 2005 and has specialized in corporate income tax and indirect tax, advising and assisting local companies and multinational corporations (MNCs) across a diverse range of industries including oil and gas, manufacturing, retail, financial services, plantation, media, property and construction.

Her areas of specialization cover tax advisory and tax planning in mergers and acquisitions, cross-border transactions (inbound and outbound), Price Control and Anti-Profitteering (PCAP) requirements, Sales Tax and Service Tax (SST), and Goods and Services Tax (GST) implementation, advisory, compliance and health check projects, as well as e-Invoicing matters. She has represented clients in GST appeal tribunal hearings and has further advised clients on customs and trade matters including valuation, product classification, market entry analysis and import/export restrictions.

Within the firm, Sue Lynn also holds the role as Head of Tax Risk Management and, in July 2022, was appointed KPMG's Head of Inclusion, Diversity and Equity (IDE) in Malaysia.



Yap Choon Ling

Director – Indirect Tax
KPMG Tax Services

With over 17 years of experience in Malaysian corporate income tax, GST and SST, Choon Ling has assisted multinational and local companies across various industries with tax compliance as well as advisory such as due diligence review, applications for tax incentives, advice on tax exemptions or reliefs and other tax issues related to cross border transactions. She also specializes in PCAP matters and has been actively involved in dialogues with Ministry of Domestic Trade and Cost of Living (MDTCL) on the anti-profitteering mechanism.



Tan Mei Yan

Assistant Manager – Indirect Tax
KPMG Tax Services

Mei Yan joined KPMG in 2020 and her experience includes advising clients (both local and overseas companies) on GST as well as SST matters. The areas covered include tax health checks, assistance with managing tax audit as well as seeking written confirmation from and appealing to the Royal Malaysian Customs Department (Customs). She has also been involved in PCAP advisory matters for clients from multiple industries.

Terms & Conditions

- **Registration:** Closes on 28 February 2025, on a first come, first served basis and is subject to the sole discretion of KPMG. All delegates must register with their own respective email address in order to access the webinar. Entry into the webinar is unique to the registered delegate's email address and is not transferable. If you are registering on someone else's behalf, please ensure to insert the delegate's email instead of your own.
- **Payment:** Participation is only confirmed upon receipt of full payment before the event. Supported payment methods: Visa/Master credit card; FPX; e-Wallet (TnG, Maybank QRPay, GrabPay, Boost, ShopeePay); JomPay; online bank transfer; cheque.
- **Cancellation policy:** No cancellations or refunds are allowed once an invoice has been issued. If the registered delegate is unable to attend, a substitute delegate may attend at no additional charge. Requests for substitution must be submitted in writing at least 5 working days before the webinar. In the event of cancellation by KPMG due to unforeseen circumstances, a full refund will be provided to the delegate / delegates will be informed accordingly.
- **HRD Corp:** This webinar is not HRD Corp claimable.

[Register online](#)

Note

This webinar will be conducted online; therefore, a stable internet connection is required in order to participate. While you may view the webinar using a mobile device, it is recommended to participate using a laptop/PC for an optimal experience.

Contact us

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