



Transfer Pricing

Your Smarter Choice in
Managing Transfer Pricing



Transfer Pricing: A Risk For Your Business?

Transfer Pricing (TP) is the setting of transfer prices for transactions relating to sales and purchases of goods, services, intangibles and financing provided between associated persons within a Group.

All related party transactions are required to be conducted at arm's length prices, i.e. the prices set for transactions between associated persons should approximate the prices set between independent parties undertaking transactions under similar or comparable terms and conditions. The key challenge is firstly to set up the arm's length transfer prices and to defend them against any challenges by the tax authorities. Internally within a group, the other challenge is managing the transfer pricing risks associated with tax planning and tax compliance.

TP is complex and getting it wrong can be costly. With constantly changing tax legislation, the need for specialist tax advice has never been greater. Given the current situation where the tax authorities have provided the basic framework to implement transfer pricing in the country, taxpayers have no valid grounds for ignoring their responsibilities to comply with the transfer pricing regime.



Why Crowe?

Our Transfer Pricing Unit offers a full range of transfer pricing services. This team of experienced tax and transfer pricing specialists will ensure that you receive the highest level of support in managing your transfer pricing affairs.

In addition, our network of member firms in 130 countries across the globe and strategic competencies place us in the position to provide an all-rounded approach for your organisation's transfer pricing needs.



Transfer Pricing Offerings

Transfer Pricing Documentation

- Local file
- Master file
- Country-by-Country report
- Regional transfer pricing documentation
- Intra-group financing comparability analysis
- Intangible property comparability analysis and DEMPE analysis



Transfer Pricing Advisory

- High-level transfer pricing review
- Transfer pricing due diligence
- Transfer pricing planning
- Transfer pricing strategy setting
- Value chain



Transfer Pricing Dispute Mitigation

- Advance pricing agreement
- Mutual agreement procedures



Transfer Pricing Dispute Resolution

- Transfer pricing audit defense
- Litigation and appeal





Contact Us

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About Crowe Malaysia

Crowe Malaysia is the 5th largest accounting firm in Malaysia and a member of Crowe Global which is a top 10 global accounting network. The firm in Malaysia has 13 offices, employs over 1000 staff, serves mid-to-large companies that are privately-owned, publicly-listed and multinational entities, and is registered with the Audit Oversight Board in Malaysia and the Public Company Accounting Oversight Board in US.

About Crowe Global

Ranked the 8th largest accounting network in the world, Crowe Global has over 250 independent accounting and advisory firms in 130 countries. For almost 100 years, Crowe has made smart decisions for multinational clients working across borders. Our leaders work with governments, regulatory bodies and industry groups to shape the future of the profession worldwide. Their exceptional knowledge of business, local news and customs provide lasting value to clients undertaking international projects.

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