

*This template is only for person who falls outside the scope of paragraph 3.1 of the Malaysian Transfer Pricing Guidelines.*

MINIMUM TRANSFER PRICING DOCUMENTATION

[COMPANY NAME]

YEAR \_\_\_\_\_

For Financial Year Ended .....

A. Company Information								
1	Name of Company							
2	Company Registration No.							
3	Tax Reference No.							
4	Business Premise Address							
5	Financial Period							
6	Characterization of business activity	<div>(Please ✓ which best describe your company)</div> <table><tr><td>Manufacturing</td><td></td></tr><tr><td>Distributor</td><td></td></tr><tr><td>Service provider</td><td></td></tr></table>	Manufacturing		Distributor		Service provider	
Manufacturing								
Distributor								
Service provider								

		Other		Please specify: .....		
2	Industry			Industry Code		
<b>B. Group Information</b>						
			<b>Name of Company</b>	<b>Country</b>	<b>Address</b>	<b>Tax Identification No (TIN)</b>
1	Holding Company					
2	Ultimate Holding Company					
3	Subsidiary Companies (Outside Malaysia)	1				
		2				
		3				
4	Subsidiary Companies (In Malaysia)	1				
		2				
		3				

5	Affiliate Companies (Outside Malaysia)	1							
		2							
		3							
6	Affiliate Companies (In Malaysia)	1							
		2							
		3							
7	Organisational Chart	(Please provide attachment(s) for relevant information)							
		1	Global Organisation Chart	(Please attach a chart of the entire global structure of the group of companies to which the taxpayer belongs. The chart should include the ultimate holding company, all direct and indirect subsidiaries, associated companies and other related companies in the group.)					
		2	Company's Organisation Chart	(Please attach local organisation chart of the local entities with information on the head of departments (including whether they are expatriates or local) and number of employees in each department, as at the end of the basis period)					
		3	Description of the Management	(In the global organization chart, please include the reporting lines between the management of the company's business and its associate persons. The description of the individuals to whom the management of the business reports to and the country(ies) in which such individuals maintain their principal offices should be included)					
<b>C. Controlled Transactions</b>									
1	Particulars of Transactions With Related Companies Outside Malaysia								

	Type of Controlled Transactions	Amount (RM)	Name of Related Company	Country	Main Business Activity	Relationship of Related Party with Taxpayer  <i>(holding company / subsidiary / associate / other)</i>	Any Valid Contract / Commercial Agreement  <i>(If Yes, please provide attachment(s))</i>	% of Related Party Transactions/Total Transactions
	Sales/Revenue							
	Purchases							
	Other Income <i>(Please Specify)</i>							
	Payments on the use of intangibles:							
	i. Royalties							
	ii. License Fees							
	iii. Other Payments <i>(Please Specify)</i>							
	Management fees including fees / charges for financial, administrative, marketing and training services							

	Research and development expenses							
	Advertisement, marketing and promotion (AMP) expenses							
	Purchase of Tangible assets							
	Selling of Tangible assets							
	Rent / Lease of assets							
	Loans to associated person							
	Loans from associated person							
	Interest paid to associated person							
	Interest received from associated person							
	Interest from associated person remitted to Malaysia							
	Cost Contribution Arrangement (CCA) amount							

	Dividends							
	Payments to head office (only for permanent establishment):							
	i. Interest							
	ii. Royalties							
	iii. Service payments							
	Sale of Intangible Property							
	Others not specified above							
2	<b>Particulars of Transactions With Related Companies in Malaysia</b>							
	<b>Type of Controlled Transactions</b>	<b>Amount (RM)</b>	<b>Name of Related Company</b>	<b>Tax Reference No.</b>	<b>Main Business Activity</b>	<b>Relationship of Related Party with Taxpayer</b>  <i>(holding company / subsidiary / associate / other)</i>	<b>Any Valid Contract / Commercial Agreement</b>  <i>(If Yes, please provide attachment(s))</i>	<b>% of Related Party Transactions/Total Transactions</b>
	Sales/Revenue							
	Purchases							

	Other Income <i>(Please Specify)</i>							
	Payments on the use of intangibles:							
	iv. Royalties							
	v. License Fees							
	vi. Other Payments <i>(Please Specify)</i>							
	Management fees including fees / charges for financial, administrative, marketing and training services							
	Research and development expenses							
	Advertisement, marketing and promotion (AMP) expenses							
	Purchase of Tangible assets							
	Selling of Tangible assets							

	Rent / Lease of assets							
	Loans to associated person							
	Loans from associated person							
	Interest paid to associated person							
	Interest received from associated person							
	Interest from associated person remitted to Malaysia							
	Cost Contribution Arrangement (CCA) amount							
	Dividends							
	Payments to head office (only for permanent establishment):							
	iv. Interest							
	v. Royalties							



	vi. Service payments							
	Sale of Intangible Property							
	Others not specified above							
<b>D. Pricing Policy (For Each Type of Controlled Transaction)</b> <i>(Please provide brief description and attachments, where applicable)</i>								
1	<b>What is the element of costs?</b>							
2	<b>What is the anticipated profit mark-up</b>							
3	<b>Who determine the pricing policy</b>							
4	<b>How often is the policy being revised</b>							
5	<b>Sample of documents to support the pricing policy</b>	<i>(Please provide attachment(s))</i>						
6	<b>Comparability study (if any)</b>	<i>(Please provide attachment(s))</i>						