

This template is only for person who falls outside the scope of paragraph 1.3.1 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	Principal Business Activity	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Manufacturing</td> <td style="width: 5%;"></td> </tr> <tr> <td style="padding: 5px;">Distributor</td> <td></td> </tr> <tr> <td style="padding: 5px;">Service provider</td> <td></td> </tr> <tr> <td style="padding: 5px;">Other</td> <td></td> </tr> </table>	Manufacturing		Distributor		Service provider		Other		<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
Manufacturing											
Distributor											
Service provider											
Other											

7	Business Code		Type of business activity	
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B. Group Information						
			Name of Company	Country	Address	Tax Identification No (TIN)
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	<i>(Please provide attachment(s) for relevant information)</i>				
		7(a)	Global Organisation Chart	<i>(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.)</i>		
		7(b)	Company's Organisation Chart	<i>(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)</i>		
		7(c)	Description of the Management	<i>(In the global organisation 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)</i>		

C. Controlled Transactions

C1 Particulars of Transactions With Related Companies / Related Parties Outside Malaysia								
	Type of Controlled Transactions	Amount (RM)	Name of Related Company / Related Party	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
C1(a)	Sales/Revenue	1.	1.	1.	1.	1.	1.	1.
		2.	2.	2.	2.	2.	2.	2.
C1(b)	Purchases	1.	1.	1.	1.	1.	1.	1.
		2.	2.	2.	2.	2.	2.	2.
C1(c)	Other Income <i>(Please Specify)</i>	1.	1.	1.	1.	1.	1.	1.
		2.	2.	2.	2.	2.	2.	2.
C1(d)	Payments on the use of intangibles:	1.	1.	1.	1.	1.	1.	1.
		2.	2.	2.	2.	2.	2.	2.
C1(e)	i. Royalties	1.	1.	1.	1.	1.	1.	1.

		2.	2.	2.	2.	2.	2.	2.
C1(f)	ii. License Fees	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(g)	iii. Other Payments <i>(Please Specify)</i>	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(h)	Management fees including fees / charges for financial, administrative, marketing and training services	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(i)	Research and development expenses	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(j)	Advertisement, marketing and promotion (AMP) expenses	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(k)	Purchase of Tangible assets	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(l)	Selling of Tangible assets	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.

C1(m)	Rent / Lease of assets	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(n)	Loans to associated person	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(o)	Loans from associated person	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(p)	Interest paid to associated person	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(q)	Interest received from associated person	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(r)	Interest from associated person remitted to Malaysia	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(s)	Cost Contribution Arrangement (CCA) amount	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C1(t)	Payments to head office (only for permanent establishment):	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.

C1(u)	i. Interest	1.	1.	1.	1.	1.	1.	1.
		2.	2.	2.	2.	2.	2.	2.
C1(v)	ii. Royalties	1.	1.	1.	1.	1.	1.	1.
		2.	2.	2.	2.	2.	2.	2.
C1(w)	iii. Service payments	1.	1.	1.	1.	1.	1.	1.
		2.	2.	2.	2.	2.	2.	2.
C1(x)	Sale of Intangible Property	1.	1.	1.	1.	1.	1.	1.
		2.	2.	2.	2.	2.	2.	2.
C1(y)	Others not specified above	1.	1.	1.	1.	1.	1.	1.
		2.	2.	2.	2.	2.	2.	2.
C2	Particulars of Transactions With Related Companies / Related Parties in Malaysia							
	Type of Controlled Transactions	Amount (RM)	Name of Related Company / Related Party	Tax Reference No.	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
C2(a)	Sales/Revenue	1.	1.	1.	1.	1.	1.	1.

		2.	2.	2.	2.	2.	2.	2.
C2(b)	Purchases	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(c)	Other Income (<i>Please Specify</i>)	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(d)	Payments on the use of intangibles:	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(e)	iv. Royalties	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(f)	v. License Fees	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(g)	vi. Other Payments (<i>Please Specify</i>)	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(h)	Management fees including fees / charges for financial, administrative, marketing and training services	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.

C2(i)	Research and development expenses	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(j)	Advertisement, marketing and promotion (AMP) expenses	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(k)	Purchase of Tangible assets	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(l)	Selling of Tangible assets	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(m)	Rent / Lease of assets	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(n)	Loans to associated person	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(o)	Loans from associated person	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(p)	Interest paid to associated person	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.

C2(q)	Interest received from associated person	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(r)	Interest from associated person remitted to Malaysia	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(s)	Cost Contribution Arrangement (CCA) amount	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(t)	Payments to head office (only for permanent establishment):	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(u)	iv. Interest	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(v)	v. Royalties	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(w)	vi. Service payments	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.
C2(x)	Sale of Intangible Property	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.	1. 2.

C2(y)	Others not specified above	1.	1.	1.	1.	1.	1.	1.
		2.	2.	2.	2.	2.	2.	2.

D. Pricing Policy (For Each Type of Controlled Transaction) <i>(Please provide brief description and attachments, where applicable)</i>		
1	What is the element of costs?	
2	What is the anticipated profit mark-up	
3	Who determine the pricing policy	
4	How often is the policy being revised	
5	Sample of documents to support the pricing policy	<i>(Please provide attachment(s))</i>
6	Comparability study (If any)	<i>(Please provide attachment(s))</i>