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BDO Complimentary Webinar

Malaysia Transfer Pricing Guidelines on Controlled Financial Transactions: Intra-Group Loans (MFTIL) - *Key Highlights and Considerations*

Thursday, 24 September 2026

10:00am - 12:00pm

The Inland Revenue Board of Malaysia (IRBM) issued the Malaysia Transfer Pricing Guidelines on Controlled Financial Transactions: Intra-Group Loans (MFTIL) on 30 July 2026, providing dedicated guidance on the application of the arm's length principle to intra-group loans.

Beyond determining an appropriate interest rate, taxpayers must first assess the commercial rationale, accurately delineate the transaction, evaluate whether it constitutes debt or equity, and assess the borrower's creditworthiness.

This webinar will take a practical look at the MFTIL and explore the key considerations when entering into or reviewing intra-group financing arrangements.

Join us to explore how the MFTIL applies in practice – from understanding the commercial rationale and substance of an intra-group loan to determining its arm's length price and meeting the local compliance requirements.

What You'll Gain

- Understand the commercial rationale and accurate delineation of an intra-group loan
- Explore how to assess the substance of an arrangement and whether it should be treated as debt or equity
- Explore borrower creditworthiness, credit ratings and the impact of group support
- Understand key pricing considerations in determining an arm's length interest rate
- Explore the eligibility criteria, RM50 million threshold and practical application of the Simplified Method
- Gain insights into CTPD requirements, supporting evidence and documentation expectations for intra-group financing arrangements

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Speaker:

Tan Chin Teck

Executive Director, Tax - Transfer Pricing, BDO Malaysia

Tan Chin Teck currently sits in the Transfer Pricing Technical Committee of the Chartered Tax Institute of Malaysia (CTIM). He has over 15 years of experience in audit, tax and advisory services. He joined BDO in 2018, advising clients on transfer pricing compliance and advisory issues. Prior to joining BDO, he is experienced in audit, financial and tax due diligence, GST, and accounting advisory. His diverse work experience enables him to help clients review, document, manage and defend their transfer pricing policies and processes. Chin Teck is a member of ICAEW, MIA, CTIM and ASEAN CPA. He holds a Bachelor's Degree in Accounting from Universiti Malaya. He has been recognised as a Highly Regarded Practitioner by ITR World Tax for three consecutive years (2024–2026).

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