



Conducted By: Sponsored By:



The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) is established by the LAW on Accounting and Auditing. KICPAA is the only National Profession Body of Accountancy in Cambodia.

 9:00 am – 5:00 pm, Wednesday & Thursday  
25-26 April 2018

 Venue : Phnom Penh Hotel

16 hours of Continuing Professional Development (CPD) for KICPAA members will be awarded.

(\*)Tea break, lunch, training material and Certificate will be provided.

## Workshop on **TRANSFER PRICING**

The Cambodia's Ministry of Economy and Finance had recently issued the Prakas 986 on "Rule and Procedure on dividing revenue and expense among related parties." The Prakas 986 is effective from 10 October 2017. This is the first regulation in Cambodia pertaining to Transfer Pricing matters.

Considering the trend of development on international taxation and double taxation matters around the world, this two day Transfer Pricing workshop shall introduce the principles of Transfer Pricing and its current developments internationally, and also in Cambodia.

### Course Objective

- Understand international taxation and double taxation matters which represent the framework for Transfer Pricing rules
- Understand Transfer Pricing from international context and Transfer Pricing documentation
- Understand Transfer Pricing rule of Cambodia – Prakas 986
- Information about the current development on international taxation and double taxation matters

### Course Outline

- Day 1 – Introduction about international taxation and double taxation matters – Transfer Pricing
  - Overall view of international taxation;
  - Double taxation matters from international business context;
  - Rules on Transfer Pricing;
  - Key considerations of Transfer Pricing matters
  - Prakas 986 and update
  - Key considerations based on practical view
  - Case study 1 – Identifying TP issues
- Day 2 – Transfer Pricing Analysis and Documentation
  - Transfer Pricing documentation
  - Methodologies of Transfer Pricing
  - Case study 2 – TP analysis
  - Base Erosion and Profit Shifting ("BEPS") Project
  - Automatic Exchange of Information ("AEOI")
  - BEPS Actions 8 to 10 and Action 13 on Transfer Pricing documentation
  - Key considerations from Cambodia context

**Tel: 023 23 17 07**

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[www.kicpaa.org.kh](http://www.kicpaa.org.kh)

[www.facebook.com/kicpaacambodia](https://www.facebook.com/kicpaacambodia)

### 3 Methodology

- Presentation on the principles with examples
- Open questions
- Case study on Transfer Pricing cases
- Case study on Transfer Pricing analysis

### 4 Who should attend this training?

- In-house accountants, tax specialists, finance controllers
- CFO, CEO, Chairman
- Tax, Transfer Pricing consultants
- Operation personnel at management levels

### 5 Trainers



#### Chan Tuck Keong

*Director, Head of Transfer Pricing,  
Grant Thornton Malaysia*

Tuck Keong has accumulated over 12 years of experience in preparing tax filings for companies and individuals, tax advisory, and handling Transfer Pricing matters involving various industries such as manufacturing, logistics, agriculture, mining, construction, property development, education, service providers and others.



#### Quang Phan, ADIT (UK)

*Associate Director, Transfer Pricing,  
Grant Thornton Malaysia*

Quang joined the Transfer Pricing Division of Grant Thornton Malaysia in June 2015

Prior to joining Grant Thornton Malaysia, Quang accumulated over 10 years of experience with another firm, in Vietnam, offering tax advisory and transfer pricing services include Advanced Pricing Agreement (“APA”) to multi-national companies, on business structures and cross-border transactions in various industries, such as manufacturing, logistics, service providers, oil and gas, shipping, banking and others.

Quang had also provided TP trainings to Vietnam financial officers via Institute Financial Training under the Vietnam’s Ministry of Finance since 2013 to 2015.

Quang obtained his Advanced Diploma in International Taxation (“ADIT”) from the Chartered Institute of Taxation (“CIOT”) in 2013 which specializes in International Taxation, Australian Tax and Transfer Pricing.

He is currently an International Tax Affiliate of the Chartered Institute of Taxation, UK since 2013 and also an associate member of the Vietnam Tax Consultants Association.

### 6 Fees

KICPAA/ ACCA Member	:	\$180/person
Staff of Firm Member of KICPAA	:	\$180/person
Non Member	:	\$200/person
Group of three (For Non-member only)	:	10% discount

*Early bird registration: \$10 discount  
per person before 20 March 2018.*

### 7 Registration

Participants must complete the attached registration form together with payment. Upon receipt of the registration, the fee will be a debt due to KICPAA. KICPAA reserves the right to change the venue, date, speakers, and programme or cancel the programme should avoidable circumstances arise. A full refund of fees will be made in the event of cancellation.

### 8 Reservation

There are limited seats available; hence, confirmation will be accepted on first come first serve basis. Registration will only be confirmed upon receipt of registration form, followed by payment. Please confirm your participation by 13 April 2018 through [kicpaa@kicpaa.org.kh](mailto:kicpaa@kicpaa.org.kh) or [daly@kicpaa.org.kh](mailto:daly@kicpaa.org.kh).

### 9 Substitution and cancellation of participant

Should the registered delegate is unable to attend, a substitute delegate is welcome at no extra charge. **Written notifications of all substitution is required 3 working days prior to the event.** KICPAA does not provide refunds for cancellations.

### 10 Detailed information, Please contact

#### Ms. Ros Botpheany

Relations Assistant

[kicpaa@kicpaa.org.kh](mailto:kicpaa@kicpaa.org.kh)

+855 97 580 4925

#### Ms. Savuth Daly

Corporate Services Manager

[daly@kicpaa.org.kh](mailto:daly@kicpaa.org.kh)

+855 16 905 934



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**REGISTRATION FORM**

Event : **Transfer Pricing**

Date : **25-26 April 2018**

Venue : **Phnom Penh Hotel**

Please register the following for the workshop.

KICPAA/ACCA Membership No. <input style="width: 150px; height: 20px;" type="text"/>	Non Member
Full Name : <input style="width: 300px; height: 25px;" type="text"/>	Position : <input style="width: 150px; height: 25px;" type="text"/>
Company : <input style="width: 300px; height: 25px;" type="text"/>	Telephone : <input style="width: 150px; height: 25px;" type="text"/>
E-mail : <input style="width: 300px; height: 25px;" type="text"/>	

**Undertaking**

If your participation fee is born by your company, please complete the information below.

Name of authorised person : <input style="width: 250px; height: 25px;" type="text"/>	Position : <input style="width: 150px; height: 25px;" type="text"/>
Email Address (Important) : <input style="width: 250px; height: 25px;" type="text"/>	Tel : <input style="width: 150px; height: 25px;" type="text"/>
Company's Name : <input style="width: 250px; height: 25px;" type="text"/>	
Company's Address : <input style="width: 600px; height: 40px;" type="text"/>	

Authorised Signature

**Please email the completed form together with remittance advice (cash/ cheque/ bank slip etc) by 13 April 2018 to:**

- Ms. Ros Botpheany, Relation Assistant  
Email: [kicpaa@kicpaa.org.kh](mailto:kicpaa@kicpaa.org.kh)  
Tel: +855 97 580 4925/ 23 23 17 07; or
- Ms. Savuth Daly, Corporate Services Manager  
Email: [daly@kicpaa.org.kh](mailto:daly@kicpaa.org.kh), Tel: +855 16 905 934

**For Bank Transfer, please arrange the payment to:**

Account Name: [KICPAA Private Fund](#)  
Account No: [10-2873-0](#)  
Bank Name: [Cambodian Public Bank](#)

**NOTE: Be sure to include your company name or your name on the transfer so your account can be properly credited.**