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TRANSFER PRICING AND INTANGIBLES

**Current Developments, Relevant Issues
and Possible Solutions**

Series on International Tax Law, Michael Lang (Ed)

The Transfer Pricing Of Intangibles

**Björn Heidecke, Marc C.
Hübscher, Richard Schmidtke, Martin
Schmitt**

The Transfer Pricing Of Intangibles:

The Transfer Pricing of Intangibles Michelle Markham,2005-01-01 Transactions involving intellectual property play an increasingly significant role in economic activity at every level from global to local with particular challenges for taxation and revenue authorities Moreover the manifold complexities associated with identifying valuing and transferring intangibles make this an issue requiring a creative review of existing transfer pricing methodologies and techniques In this ground breaking new study Michelle Markham offers an in depth examination of attitudes at the forefront of this rapidly evolving area of taxation law focusing her work on a comparative analysis of the US OECD and Australian perspectives on the transfer pricing of intangible assets The Transfer Pricing of Intangibles not only highlights the current problems encountered in inter affiliate transactions of intangible property but also attempts to offer a variety of solutions to these problems Among the issues explored are the following how the tax treatment of intangible in the context of transfer pricing has become a major international tax concern definitional issues which are vital to an understanding of transfer pricing application of the arm's length principle to intangible asset transactions determination of legal and economic ownership of group intangible assets intangible asset valuation and transfer transfer pricing methodologies global formulary apportionment transfer pricing documentation requirements penalties for non compliance resolution of transfer pricing disputes and advance pricing agreements Revenue authorities multinational enterprise executives and tax practitioners around the world will greatly appreciate the recommendations and solutions proposed in this knowledgeable and thoughtful book Its acute sense of the opportunities and pitfalls of an ever more complex area of economic activity place it in a category of its own of inestimable benefit to interested parties

International Transfer Pricing Monica Boos,2003 The valuation of intangibles as they are transferred from country to country but within multinational enterprise networks is major issue in taxation *Transfer Pricing and Intangibles* Michael Lang,Alfred Storck,Raffaele Petruzzi,Robert Risse,2019-04-11 Transfer pricing treatment of intangibles Issues und developments In recent decades intangibles have become one of the most relevant success factors for Multinational Enterprises MNEs Along with the increasing importance of intangibles for economies their tax treatment has also been under scrutiny which includes *inter alia* respective transfer pricing issues MNEs are seeking for the best ways to optimize their business arrangements with the related intangibles while at the same time getting the most tax efficient treatment On the other hand tax authorities have become increasingly concerned with the ease that intangibles can be used in aggressive planning These concerns have been noticed and addressed by the Organization for Economic Cooperation and Development which presented its main findings with respect to transfer pricing aspects of intangibles in Action 8 of the BEPS Project in 2015 and in the 2017 OECD Transfer Pricing Guidelines This book is based on the outcomes of the presentations and discussions held during the WU Transfer Pricing Symposium Transfer Pricing and Intangibles Current Developments Relevant Issues and Possible Solutions that took place in October 2018 at the WU Vienna University of Economics and

Business The publication discusses the most important issues and recent developments related to transfer pricing treatment of intangibles Starting with the definition of intangibles it further deals with topics such as appropriate attribution of intangible related profits structuring of intangibles in MNEs and proper valuation of intangibles The authors apart from providing a theoretical background to the discussed issues also present case studies that show how certain issues can be approached in practice Every chapter ends with a summary of the discussions held during the panels of the Transfer Pricing Symposium in which representatives of tax administrations multinationals and tax advisories presented their opinions on the issues at stake *Transfer Pricing and Intangibles* Michael Lang, Raffaele Petruzzi, 2025-10-28 More and more business models worldwide have come to rely intrinsically on intangible assets Because transactions involving intangibles are particularly susceptible to the complexity surrounding transfer pricing rules it is imperative that these transactions are conducted following a proper transfer pricing analysis This book's comprehensive approach to the practical application of transfer pricing rules to intangibles opens a clear path to an effective and compliant application of the core principles taking into consideration recent developments and providing valuable insights about industries that rely on specific intangibles With contributions from stakeholders who daily interact with transactions involving intangibles representatives from multinational companies governments and academia as well as advisors the book provides in depth analysis of such aspects as the following introduction to transfer pricing of intangibles transfer pricing of patents transfer pricing of know how and trade secrets transfer pricing of trademarks trade names and brands transfer pricing of licences and similar limited rights in intangibles transfer pricing of domain names and websites transfer pricing of software and technology transfer pricing of franchise agreements transfer pricing of video and audio visual materials Over eighty examples and numerous references to case law are highlighted throughout the book As a manual for understanding the distinct aspects of intangible assets that affect the application of transfer pricing rules this book demonstrates in specific detail how careful attention to transfer pricing aspects of intangibles can avoid tax problems and forestall potential negative effects on a firm's reputation It is a one stop solution for tax lawyers tax authorities corporate in house counsel academics the business community and advisory firms empowering them to confidently tackle the transfer pricing issues of transactions involving intangibles *Transfer Pricing of Intangibles* Emmanuel Shola Ayeni, PhD, 2020-09-14 Transfer pricing is an ancient phenomenon with far more consequence in today's business environment A significant volume of global trade nowadays consists of international transfers of tangibles goods and services capital such as money and intangibles such as intellectual property within an MNE group such transfers are called intra group transactions which continued to grow exponentially in all international transactions When these transfers take place the values of those transfers become significant both to the MNEs and various tax authorities For tangible goods and services the values are easily ascertainable and thus making the transfer pricing methodology less arduous and the framework easily acceptable between the stakeholders For intangibles however the

valuation is more complex and the difficulties attendant to transfer pricing are more contentious It is against this backdrop that this book examines the complexity of transfer pricing of intangibles and the attendant difficulties of the methodology to determining the arm s length principle of any transaction involving intangible assets This study is an attempt to find ways to placate the frictions between tax authorities and multinational enterprises MNEs that Transfer Pricing of intangibles often brings The objectives of this study are four fold First it compares case laws from the United States and selected jurisdictions the United Kingdom Australia New Zealand Italy and Germany to identify the disparities and similarities of legal opinions on Transfer Pricing of intangibles Second it identifies any uniformity in the judicial interpretation of arm s length pricing of intangible assets Third it examines the focus of conflicts between tax authorities and multinational enterprises Fourth it explores any existing legal solutions that may help placate or altogether avoid the frictions between the stakeholders while formulating alternative dispute resolutions The book provides empirical evidence of Transfer Pricing practices and the attendant difficulties by comparing the judicial review of the conflicts between the stakeholders in the United States United Kingdom Australia Italy and Germany to show the relative effectiveness or lack thereof of judicial intervention Specifically the book underscores the judicial uncertainty in the resolution of transfer pricing issue relating to intangibles and explores the use of augmented APAs as alternative resolution of Transfer Pricing issues between the stakeholders *Empirical Study of Transfer Pricing and the Intangibles* Emmanuel Shola Ayeni, 2018-08-19 Transfer pricing is an ancient phenomenon with far more consequence in today s business environment A significant volume of global trade nowadays consists of international transfers of tangibles goods and services capital such as money and intangibles such as intellectual property within an MNE group such transfers are called intra group transactions which continued to grow exponentially in all international transactions When these transfers take place the values of those transfers become significant both to the MNEs and various tax authorities For tangible goods and services the values are easily ascertainable and thus making the transfer pricing methodology less arduous and the framework easily acceptable between the stakeholders For intangibles however the valuation is more complex and the difficulties attendant to transfer pricing are more contentious It is against this backdrop that this book examines the complexity of transfer pricing of intangibles and the attendant difficulties of the methodology to determining the arm s length principle of any transaction involving intangible assets This study is an attempt to find ways to placate the frictions between tax authorities and multinational enterprises MNEs that Transfer Pricing of intangibles often brings The objectives of this study are four fold First it compares case laws from the United States and selected jurisdictions the United Kingdom Australia New Zealand Italy and Germany to identify the disparities and similarities of legal opinions on Transfer Pricing of intangibles Second it identifies any uniformity in the judicial interpretation of arm s length pricing of intangible assets Third it examines the focus of conflicts between tax authorities and multinational enterprises Fourth it explores any existing legal solutions that may help placate or altogether avoid the

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Empirical Study of Transfer Pricing and the Intangibles Emmanuel Shola Ayeni Ph D,2020-09-12 Transfer pricing is an ancient phenomenon with far more consequence in today s business environment A significant volume of global trade nowadays consists of international transfers of tangibles goods and services capital such as money and intangibles such as intellectual property within an MNE group such transfers are called intra group transactions which continued to grow exponentially in all international transactions When these transfers take place the values of those transfers become significant both to the MNEs and various tax authorities For tangible goods and services the values are easily ascertainable and thus making the transfer pricing methodology less arduous and the framework easily acceptable between the stakeholders For intangibles however the valuation is more complex and the difficulties attendant to transfer pricing are more contentious It is against this backdrop that this book examines the complexity of transfer pricing of intangibles and the attendant difficulties of the methodology to determining the arm s length principle of any transaction involving intangible assets This study is an attempt to find ways to placate the frictions between tax authorities and multinational enterprises MNEs that Transfer Pricing of intangibles often brings The objectives of this study are four fold First it compares case laws from the United States and selected jurisdictions the United Kingdom Australia New Zealand Italy and Germany to identify the disparities and similarities of legal opinions on Transfer Pricing of intangibles Second it identifies any uniformity in the judicial interpretation of arm s length pricing of intangible assets Third it examines the focus of conflicts between tax authorities and multinational enterprises Fourth it explores any existing legal solutions that may help placate or altogether avoid the frictions between the stakeholders while formulating alternative dispute resolutions The book provides empirical evidence of Transfer Pricing practices and the attendant difficulties by comparing the judicial review of the conflicts between the stakeholders in the United States United Kingdom Australia Italy and Germany to show the relative effectiveness or lack thereof of judicial intervention Specifically the book underscores the judicial uncertainty in the resolution of transfer pricing issue relating to intangibles and explores the use of augmented APAs as alternative resolution of Transfer Pricing issues between the stakeholders

Recent Trends in Transfer Pricing Ravi Kant Gupta,2017

Transfer Pricing and Intangibles ,2007 *Transfer Pricing and Valuation in Corporate Taxation* Elizabeth King,2007-05-08 Transfer Pricing and Valuation in Corporate Taxation analyzes the disparities between both federal statutes and regulations and r ulations and administrative practice in a highly controversial area of corporate tax policy intra

company transfer pricing for tax purposes It addresses issues that often mean millions of dollars to individual corporations and a significant fraction of the federal government's revenue base These disparities between law regulations and administrative practice are concerning on a number of grounds First they pose considerable economic costs by inducing corporations to engage in a variety of rent seeking activities designed to reduce their perceived tax liabilities and by requiring the IRS to devote still more to enforcement efforts that are very often futile Second they are inherently undemocratic Administrative practice is currently ad hoc by relying on dispute resolution procedures that can and do yield very different settlements on disputed tax issues from one case to another the IRS often ends up treating similarly situated corporations very differently Moreover to the extent that the disparity between statute and implementation reflects the IRS's failure to carry out Congress's will the laws passed by duly elected officials are effectively being superseded by administrative procedure developed incrementally by individuals who are not answerable to an electorate

Intangibles in the World of Transfer Pricing Björn Heidecke, Marc C. Hübscher, Richard Schmidtke, Martin Schmitt, 2021-03-10 Intangible assets are becoming increasingly important as value drivers for multinational companies It is a strategic question how to allocate intangibles within the multinational corporation It needs to be defined by whom and under which conditions they can be utilized Typical IP migration models such as licensing joint development and transferring are becoming a focal point within tax audits across the globe Hence defining an intangibles system that fulfills the tax requirements is of utmost strategic importance for multinational corporations A central question is how to value intangibles in line with the arm's length principle as is required internationally for transfer pricing purposes Edited by leading transfer pricing and valuation experts in Europe this comprehensive book offers practitioners an effective road map for identifying valuing and implementing intangibles for transfer pricing purposes under consideration of both the OECD and local perspectives It is therefore a must have book for transfer pricing and valuation practitioners on all levels of experience The book starts with an introduction to the role of intangibles in the world of transfer pricing including typical intangibles migration models It describes common intangible assets across all types of industries including e.g. automotive consumer goods and software Using several numerical examples the book then covers state of the art valuation methods including how to apply these methods in practice in a way consistent with the OECD Transfer Pricing Guidelines The different country chapters written by local experts provide country specific guidance on the legal framework concerning intangible assets from a transfer pricing and valuation perspective Finally the book covers practical advice on the implementation of an intangible assets system This book offers invaluable guidance to practitioners seeking tools to apply the arm's length principle in the world of intangibles

Transfer Pricing and Intangibles Oddleif Torvik, 2018 *Transfer Pricing and Intangibles* Oddleif Torvik, 2018

Transfer Pricing for Intangibles Fred de Hosson, 1989-06-06 Compilation of articles on the topic written by various authors including A German tax practitioner's view on the White Paper by Christoph Bellstedt The Italian approach to cost contribution arrangements and possible discrepancies with the US White

Paper on transfer pricing by Guglielmo Maisto *Recent Trends In Transfer Pricing Intangibles, GAAR and BEPS* Ravikant Gupta,2017-06-15 About the book The growing importance of the intangible assets in the global economy coupled with expanding international intra firm trade has meant that transfer pricing issues concerning intangibles have assumed critical importance for both the Multi National Enterprises as well as Tax authorities The identification accounting valuation of intangibles is a challenging and evolving field This volume details the various such issues and concerns from both industry and revenue perspective Further the contemporary issues of digital economy tax planning BEPS GAAR have also been extensively dealt with Key features Explains in detail the meaning of various types of intangibles as defined in Income Tax Act Discusses the various possible methodologies for valuing the intangibles including the typical and residual methods Accounts for all the relevant changes suggested by the OECD in the BEPS Action Point 8 10 report regarding intangibles Valuation of Highly Uncertain as well Hard to Value Intangibles Relevant Features of and taxation challenges posed by Digital economy Various possible techniques of Tax Planning adopted by the Multi national Enterprises All the BEPS Action Point Reports along with recommendations as adopted globally as well as in India including Thin Capitalisation PoEM Equalisation Levy amended DTAAs with Mauritius Cyprus Singapore Updated upto Finance Bill 2017 India Transfer Pricing Aspects of CCAs Intra group Services Business Restructuring including issue of indirect transfers Discussion on General Anti Avoidance Rules to be implemented in India from 01 04 2017 Famous and important global and Indian case laws with regard to intangibles Detailed discussion on issue of AMP expenses marketing intangibles

OECD/G20 Base Erosion and Profit

Shifting Project Guidance on Transfer Pricing Aspects of Intangibles OECD,2014-09-16 This document contains revisions to the OECD Transfer Pricing Guidelines to align transfer pricing outcomes with value creation in the area of intangibles

An Analysis of Adequate OECD Transfer Pricing Methods for Intangible Property Melanie Keller,2015-07-24 Bachelor Thesis from the year 2015 in the subject Economics International Economic Relations Management Center Innsbruck language English abstract Due to increased globalisation over the last years and enhanced activities of multinational enterprises MNEs intra firm trade has become more and more important Intra firm trade is estimated to constitute about one third of the global trade and about 50% of all exports within the member states of the Organisation for Economic Co operation and Development OECD are intra firm exports In order to determine the expenses and revenues for the associated companies transfer prices TP have to be set for the respective goods of intra group transfers Organisation for Economic Co operation and Development OECD Intra group transfers can be defined as the transaction of tangible or intangible property from one entity of a MNE to another entity considered as sale and may apply to departments divisions subsidiaries or affiliate business units A TP therefore is the internal monetary value imposed on goods services or unmanufactured material that is transferred within a MNE group According to the OECD 2010 intra firm transfers are likewise defined as controlled transactions i e transactions between two associated enterprises

Introduction to Transfer

Pricing Jerome Monsenego,2022-11-22 Transfer pricing refers to the pricing of cross border intercompany transactions Transfer prices influence the tax base of multinational enterprises and thus also the fiscal revenues of the countries where they are doing business The importance of transfer pricing has significantly expanded over time and culminated with the work of the OECD on Base Erosion and Profit Shifting BEPS With the globalisation of business activities the need for States to prevent tax avoidance and the risk of double taxation faced by multinational enterprises transfer pricing has become a key question for multinational enterprises and tax administrations alike Introduction to Transfer Pricing intends at providing a general introduction to the fundamentals of transfer pricing The book is focused on explanations of the principles that apply albeit to various extents in most countries Although the majority of these principles are provided by the OECD the views of other international organisations in particular the United Nations and the European Union are also taken into account Moreover the book illustrates the fundamentals of transfer pricing with concrete examples based on the structures often used by multinational enterprises when conducting cross border business activities Also included are relevant court cases from a variety of countries Among the issues and topics covered are the following the arm's length principle in theory and practice transfer pricing methods intercompany transactions involving intangibles and financial transactions common types of transfer pricing models cross border business restructurings the substance requirement for transfer pricing purposes attribution of profits to permanent establishments and the prevention and resolution of transfer pricing disputes This second edition was updated based on the 2022 OECD Transfer Pricing Guidelines and the 2021 UN Transfer Pricing Manual

Comparative Study Grigory Taushkanov,2015 The paperwork aims at comparing interpretation of the definition of intangibles and ownership determination in order to apply transfer pricing laws and rules in the US Russia and particularly the OECD transfer pricing approach Transfer pricing of intangibles is a hot issue among OECD members It is still arguable topic of international taxation because tax legislature of many countries defines intangibles in different ways Thus it leads double taxation of some multinational companies Additionally a multinational group of companies may use transfer prices transactions for the purpose of tax savings by making them significantly higher or lower in comparison with the same prices of unrelated parties Moreover disposition of intangibles has been growing in recent years and complexity of determination of transactions with intangible implication is difficult to evaluate for the tax purposes Guidance on Transfer Pricing Aspects of Intangibles Oecd,2014-09-16 This document contains revisions to the OECD Transfer Pricing Guidelines to align transfer pricing outcomes with value creation in the area of intangibles The changes clarify the definition of intangibles and provide guidance for related parties including transactions involving intangibles and the transfer pricing treatment of local market features and corporate synergies Some transfer pricing issues relating to intangibles are closely related to other issues that are to be addressed during 2015 most notably in relation to the allocation of risk among MNE group members and recharacterisation of transactions Because of those interactions some sections of this document are in intermediate form and

will be finalised in 2015

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