

COURSE PROGRAMME

Transfer Pricing and Intangibles

Course Programme

Modules

Topics Covered

Importance of intangible property (IP) in global value chains

- › Importance of intangibles for MNEs and their global value chains
- › Importance of intangibles for tax authorities
- › Different definitions of IP
- › Roadmap to determine the key drivers of value for intangibles
- › Six-step analytical framework for analysing transactions involving intangibles

Identifying intangible property

- › Different categories of intangibles and different perspectives (tax, legal, accounting and finance)
- › Guidance for identifying intangibles relevant for transfer pricing purposes
- › Discussion of case study with practical example

Attribution of intangible-related returns

- › Practical guide to apply the DEMPE concept to determine allocation of intangible-related returns
- › Different pricing methods and valuation techniques
- › Accurate delineation in the context of intangibles
- › Impact of the global tax reform under the two-pillar solution
- › Practical questions related to transactions involving intangibles

Course Programme

Modules

Topics Covered

Hard-to-value intangibles

- > Defining hard-to-value intangibles (HTVIs) and typical features of HTVIs
- > OECD's recommended approach to dealing with transactions involving uncertainty and HTVIs
- > HTVI pricing issues
- > Numerical example of HTVI valuation
- > Jurisdiction-specific guidance on HTVIs and practical application of the OECD HTVI approach

Regional and sectoral challenges in analysing intangibles

- > Regional trends in relation to IP structures
- > Life sciences sectoral challenges and trends with respect to intangibles
- > Digital sector challenges with respect to intangibles
- > Media and entertainment, luxury industry challenges
- > Impact of COVID-19 on intangibles

IP planning/structuring

- > Different IP structures: traditional vs digital
- > Emerging challenges and practical considerations in relation to intangibles
- > Migration of intangibles and relevant case law decisions

Content last reviewed

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Course Developers

Ágata Uceda

KPMG | The Netherlands

Kerry Lambrou

Deloitte | The Netherlands

Isabel Verlinden

PwC | Belgium

Anuschka Bakker

IBFD | The Netherlands

David van Peursen

Deloitte | The Netherlands

Önder Albayrak

Sanofi | The Netherlands

Giammarco Cottani

Netflix | The Netherlands

Lucas de Heer

Netflix | The Netherlands

Pim Gerritsen van der Hoop

Deloitte | The Netherlands

Froukje Frerichs

Deloitte | The Netherlands

Maaïke van Velzen

Deloitte | The Netherlands

Sjoerd Haringman

Deloitte | The Netherlands

Completion requirements

To benefit from the learning experience for this training, completing all mandatory components is necessary to obtain your certificate. Upon access to the learning platform, the syllabus will indicate the exact completion requirements. Please also consult the [FAQ](#) for more information.