

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

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

February 2023

Course Developers

Ágata Uceda

KPMG & Co | The Netherlands

Kerry Lambrou

Deloitte | The Netherlands

Stefaan de Baets

PwC | Belgium

Anuschka Bakker

IBFD | The Netherlands

David van Peursen

Deloitte | The Netherlands

Onder Albayrak

Sanofi | The Netherlands

Anca Aron

IBFD | The Netherlands

Lucas de Heer

Netflix | The Netherlands

Maike van Velzen

Deloitte | The Netherlands

Giammarco Cottani

Netflix | The Netherlands

Maike van Velzen

Deloitte | The Netherlands

Pim Gerritsen van der Hoop

Deloitte | The Netherlands

Froukje Frerichs

Deloitte | The Netherlands

Isabel Verlinden

PwC | Belgium

Sjoerd Haringman

Deloitte | The Netherlands

Level

Intermediate

Completion requirements

To benefit from the learning experience for this training, completing all audio-visual components and assignments is mandatory 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.

IBFD Head Office

Rietlandpark 301
1019 DW Amsterdam
P.O. Box 20237
1000 HE Amsterdam
The Netherlands
Tel.: +31-20-554 0100 (GMT+1)
Email: info@ibfd.org

International Online Tax Courses

Tel.: +31-20-554 0176
Email: info@ibfd.org

Tailored Tax Courses

Tel.: +31-20-554 0176
Email: tailoredcourses@ibfd.org

Free services

IBFD offers a wide range of free email services on international taxation to keep you up to date on subjects of your interest. Sign up today at www.ibfd.org/Tax-insights.

Social media

 Follow IBFD on LinkedIn

 Join our group Friends of IBFD

 Follow us on X

