

COURSE PROGRAMME

Transfer Pricing and Intangibles

Course Programme

Lessons

Topics Covered

Module 1

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
- › Roadmap to determine the key drivers of value for intangibles
- › Six-step analytical framework for analysing transactions involving intangibles

Module 2

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

Module 3

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
- › Practical questions related to transactions involving intangibles and the impact of the global tax reform under the two-pillar solution

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Module 4

Hard-to-value intangibles

- > Defining hard-to-value intangibles (HTVIs), typical features of HTVIs, OECD's recommended approach, and HTVI pricing issues
- > Jurisdiction-specific guidance on HTVIs and practical application of OECD HTVI approach along with a numerical example

Module 5

Regional and sectoral challenges in analysing intangibles

- > Regional trends in relation to IP structures
- > Life sciences sector challenges and trends with respect to intangibles
- > Digital sector challenges with respect to intangibles
- > Media and entertainment sector challenges and trends with respect to intangibles

Module 6

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

Completion requirements

To benefit from the learning experience of this training, completing all the 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.

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