IBFD Webinar
Transfer Pricing Aspects of R&D and Intangibles

11 December 2018 – 17.00 (Amsterdam local time)
Summary
This webinar explores how transfer pricing (TP) for R&D and intangibles has been carried out in the past and will (or should be) carried out in the future. The presenters (representing both the advisory and the in-house perspective) will discuss how businesses can interpret, analyse and properly use the BEPS-driven 2017 OECD Transfer Pricing Guidelines to manage key TP risks in the realm of intangibles. Through real-life cases, the major part of the webinar will deal with the core issues of TP including comparability and valuation of intangibles.

Please note: Registration for the live webinar will be closed in the morning one day prior to broadcasting or when the maximum number of registrations has been reached. Webinars can be purchased by credit card only.

Client offer: 20% discount for IBFD Membership clients and 10% discount for Global Tax Explorer (Plus) clients.

Bulk discount: a 20% discount will be applied to registrations received for 5 people or more made in one order.

Overview and Learning Objectives
Topics to be discussed in this webinar include the importance of TP considerations for intangibles, the practical implications of the new 2017 OECD TP Guidelines for R&D and intangibles exploitation as well as related case law, and developments concerning MNEs operating in the post-BEPS world. Through practical examples, the instructors will elaborately explain the actual TP exercise on this matter.

After following this webinar, participants will be able to:
- appreciate the relevance of the new 2017 OECD TP Guidelines for intangibles;
- interpret the background and the context of the discussion, namely the importance of intangibles in value creation for MNEs, the role of TP mispricing of intangibles in the OECD BEPS Project and the key outcome areas concerning intangibles;
- identify the key challenges MNEs face in setting the arm’s length price for R&D activities and the exploitation of intangibles; and
- build an analytical framework for approaching and controlling the risks MNEs face from a TP perspective
- learn about the latest TP case law concerning intangibles
Field of study
Taxes

Who should participate?
The webinar is suitable for all tax and transfer pricing professionals, including in-house tax and accounting personnel (e.g. directors, managers and CFOs), lawyers and tax advisers who deal with cross-border transactions, structures or cases and wish to understand the risks, challenges and controversies related to R&D activities and intangibles in the post-BEPS world.

Course level and prerequisites
This is an intermediate-level webinar. Participants in this webinar are expected to be aware of the common issues of transfer pricing of intangibles and the practical problems related to them.

Advance preparation
Participation in this webinar does not require any preparation.

Interactive Webinar - "Group Internet Based" (live webinar only)
To safeguard the interactive nature of the webinar, a limited number of participants will be accepted. Early registration is therefore recommended. During live webinars, it is possible to interact with the presenters via a chat message function. Please note that questions are answered based on relevance, order of receipt and available time. Additionally, participants in the live webinar are invited to answer poll questions or complete short tests. Participants will also have access to the on-demand version for a further 12 months from the live date.

Date of live broadcast: 11 December 2018

On-Demand Webinar
On-demand webinars are intended for individual self-study only. Unlike live webinars, they are not open to interactive participation or assistance of a real-time instructor. Access to on-demand webinars is granted for a period of 12 months from the date of registration and/or live broadcast.

Continuing Professional Education
Many accrediting organizations will grant CPE credit(s) for an IBFD audiovisual broadcast. It is advisable, however, that you check with your accrediting body as to whether this applies only to live webinars or to on-demand webinars as well.

Webinar registration details
If you have any questions regarding following the webinar, technical requirements, payments or cancellations, please consult our FAQ.
Agenda

- Setting the scene
  - the relevance of R&D activities and intangibles for MNEs
  - the core TP questions surrounding the topic
  - transfer mispricing for tax planning purposes
    - historical, pre-BEPS case law
  - poll question 1
- The importance and outcome of the BEPS Project for R&D and intangibles
  - relevant BEPS Action Points
  - poll question 2
- The 2017 OECD TP Guidelines
  - TP exercise concerning intangibles post-BEPS
  - practical considerations for MNEs
  - how to identify, address and manage the arising key TP risks
  - how did MNEs react: early signs of changing practices?
  - poll questions 3-4
- Recent TP case law concerning intangibles
  - Medtronic
  - Gteko
  - Zinc
  - Coca Cola
  - Amazon
  - Starbucks
  - Glaxo
  - Kaffeknappen
- Recent developments
  - state of play of discussion on profit split and hard-to-value intangibles
  - the latest OECD discussion papers and their relevance for intangibles
    - scoping document for TP of intra-group services
    - discussion draft on intra-group finance
  - importance of TP for the taxation of the digital economy
  - poll question 5
- Closing