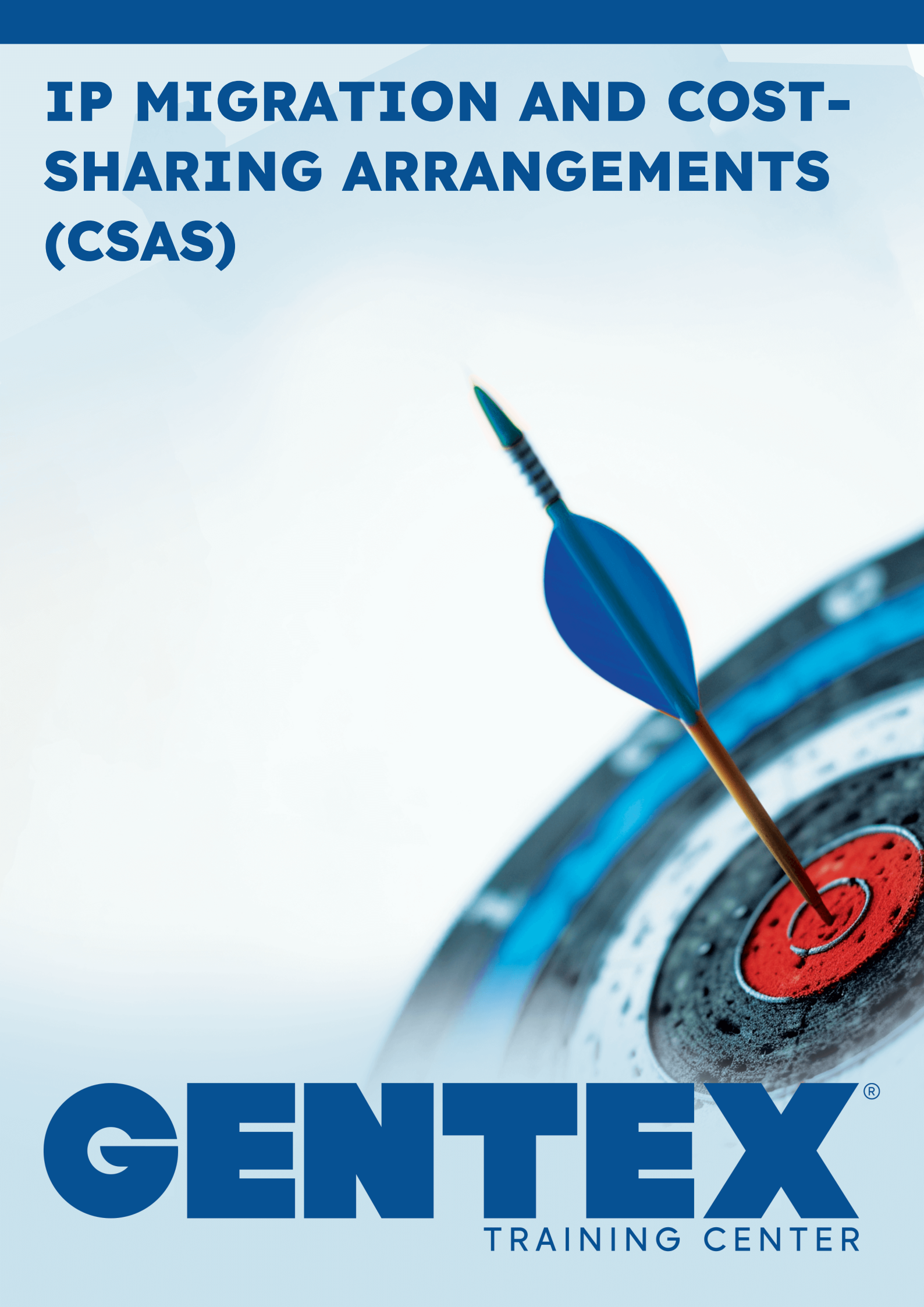
IP MIGRATION AND COST-SHARING ARRANGEMENTS (CSAS)



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Introduction

IP Migration and Cost-Sharing Arrangements (CSAs) Training Course prepares tax, finance and valuation professionals to handle one of the most contested areas of international tax. Participants learn how intangibles are moved between group entities, how the arm's length principle applies to a migration, and how cost contribution arrangements allocate development costs and returns. The programme covers DEMPE analysis, exit charges, buy-in and buy-out payments, valuation approaches for partially developed intangibles and platform contribution transactions. Furthermore, it examines documentation, treaty interaction and dispute exposure. As a result, delegates can structure, value and defend IP migrations and CSA positions. Gentex Training Center delivers the programme through valuation workshops and migration case work.

IP Migration and Cost-Sharing Arrangements (CSAs) Course Objectives

- Explain how IP migration arises and why authorities scrutinise it.
- Apply the arm's length principle to intangible transfers and restructurings.
- Conduct DEMPE analysis to locate intangible returns within a group.
- Distinguish legal from economic ownership of intangibles.
- Apply OECD guidance on hard-to-value intangibles to migration cases.
- Calculate buy-in and buy-out payments for transferred intangibles.
- Design cost contribution arrangements and allocate contributions and returns.
- Value platform contribution transactions and partially developed intangibles.
- Assess exit charges, treaty interaction and permanent establishment consequences.
- Prepare documentation and defend positions in audit and dispute.

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Course Methodology

The course combines technical briefings with valuation workshops and migration case simulations. Participants assess a migration, value the transferred intangibles and design a cost contribution arrangement. In addition, structured peer review and group debate sharpen technical judgement, and each day closes with an applied case task.

Who Should Take This Course

- Transfer pricing and international tax specialists.
- Valuation and corporate finance professionals.
- Group tax directors in technology, pharma and consumer businesses.
- Accounting firm managers handling restructuring and CSA projects.
- Legal, contracts and IP management professionals.
- Dispute resolution and competent authority staff.

IP Migration and Cost-Sharing Arrangements (CSAs) Course Outlines

Day 1: Intangible Ownership, Migration and the Arm's Length Principle

- Categories of intangibles: patents, know-how, brands, data and software.
- How IP migration arises through transfers and restructurings.
- The arm's length principle applied to intangible transfers.
- Legal ownership versus economic ownership and their consequences.
- OECD guidance on intangibles and the DEMPE framework.

- Permanent establishment and treaty considerations in migration.
- Workshop: mapping an IP migration across a group structure.

Day 2: DEMPE Analysis and Profit Allocation

- Development, enhancement, maintenance, protection and exploitation activities.
- Identifying which entity performs, controls and funds the DEMPE functions.
- Allocating returns between legal owner and performing entities.
- Risk assumption, control and funding in intangible arrangements.
- Hard-to-value intangibles and ex post adjustment exposure.
- Documentation of DEMPE analysis for audit defence.
- Workshop: building a DEMPE analysis for a restructured group.

Day 3: Valuing Transferred Intangibles

- Income approach: cash flow forecasts, discount rates and useful life.
- Market approach: comparable royalty rates and licensing benchmarks.
- Cost approach and its limits for unique intangibles.
- Valuing partially developed intangibles and future development rights.
- Platform contribution transactions and buy-in determinations.
- Probabilistic methods including Monte Carlo simulation.
- Workshop: valuing an intangible transferred in a migration.

Day 4: Cost Contribution and Cost-Sharing Arrangements

- Purpose and structure of cost contribution arrangements.
- Contribution valuation and balancing payments.

- Allocating expected benefits and aligning with activity.
- Buy-in and buy-out provisions in CSA structures.
- Cost contribution arrangements for shared services and platforms.
- Documentation, monitoring and periodic review of CSAs.
- Workshop: designing a CSA with clear contribution and benefit allocation.

Day 5: Exit Charges, Disputes and Documentation

- Exit taxation and the treatment of migrated intangibles.
- Interaction with domestic anti-avoidance and CFC rules.
- Preparing valuation and DEMPE documentation for filing.
- Responding to tax authority enquiries on migration and CSA positions.
- Dispute routes: mutual agreement procedures and advance pricing agreements.
- Managing exposure, penalties and remediation plans.
- Workshop: defending an IP migration position before a mock tax panel.

Conclusion

By successfully completing IP Migration and Cost-Sharing Arrangements (CSAs) Training Course, participants will have acquired the knowledge to structure, value and defend intangible migrations and cost-sharing positions. They will understand DEMPE analysis, exit charges, buy-in and buy-out payments, CSA design and valuation approaches, and they will know how to document positions that withstand scrutiny. As a result, delegates strengthen their group's position in the most complex transfer pricing disputes. Gentex Training Center builds the programme around current OECD practice.

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FAQs for the IP Migration and Cost-Sharing Arrangements (CSAs) course

Q1 What is the "IP Migration and Cost-Sharing Arrangements (CSAs)" course about?

It covers how intangibles move between group entities and how development costs and returns are shared. You learn the arm's length principle, DEMPE analysis, exit charges, buy-in and buy-out payments, valuation approaches and CSA design, with practical case work.

Q2 What are the key benefits of the "IP Migration and Cost-Sharing Arrangements (CSAs)" course?

You gain the technical depth to structure and defend migration and CSA positions rather than conceding adjustments. You also improve valuation evidence, strengthen DEMPE documentation, reduce exit charge surprises, and prepare more convincing responses to authority enquiries.

Q3 What skills will I gain from the "IP Migration and Cost-Sharing Arrangements (CSAs)" course?

You will gain IP migration and restructuring analysis, DEMPE and intangible profit allocation analysis, intangible valuation and buy-in determination, and cost contribution arrangement design and documentation.

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Q4 What tools, methods, or standards are covered in the "IP Migration and Cost-Sharing Arrangements (CSAs)" course?

The course covers the OECD Transfer Pricing Guidelines on intangibles and the DEMPE framework, arm's length principle application to transfers, hard-to-value intangible rules, income, market and cost valuation approaches, platform contribution transaction valuation, Monte Carlo simulation, cost contribution arrangement design, exit taxation concepts, and mutual agreement procedure and advance pricing agreement frameworks.

Q5 How is the "IP Migration and Cost-Sharing Arrangements (CSAs)" course applied in real-world practice?

Graduates apply it to plan and document intangible transfers, value migrated IP for buy-in and buy-out purposes, build DEMPE analyses for restructuring, design and review CSAs and their balancing payments, prepare valuation evidence for audit, and support advance pricing agreement and mutual agreement procedure discussions.