TAXATION AND TRANSFER PRICING OF INTANGIBLES: STRATEGIES, CHALLENGES, AND BEST PRACTICES



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TRAINING CENTER

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Introduction

Taxation and Transfer Pricing of Intangibles: Strategies, Challenges, and Best Practices Training Course prepares tax, finance and legal professionals to handle the hardest area in transfer pricing. Participants learn how intangibles are identified, valued and remunerated across borders, and how tax authorities test those arrangements. The programme covers the OECD transfer pricing guidelines, DEMPE functions, valuation methods, documentation and dispute resolution. Furthermore, it addresses intellectual property migration, cost contribution arrangements, digital economy issues and audit defence. As a result, delegates can set defensible pricing for intangibles and support it with evidence. Gentex Training Center delivers the programme through case workshops and applied taxpayer file work.

Taxation and Transfer Pricing of Intangibles: Strategies, Challenges, and Best Practices Course Objectives

- Apply the arm's length principle to intangible transactions.
- Identify intangibles and analyse the functions that create their value.
- Apply the DEMPE framework to development, enhancement, maintenance, protection and exploitation.
- Determine legal and economic ownership of intangibles.
- Apply valuation methods to intangible transfers.
- Design royalty rates and remuneration structures that withstand review.
- Apply the OECD transfer pricing guidelines and local country requirements.
- Prepare Local File, Master File and Country-by-Country documentation.
- Apply cost contribution arrangement principles.
- Manage audits, mutual agreement procedures and advance pricing agreements.

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Course Methodology

The course combines technical briefings with case workshops and applied taxpayer file work. Participants analyse an intangible transaction, assess DEMPE functions and build a documentation extract. In addition, structured peer review and audit simulation sharpen judgement, and each day closes with an applied case task.

Who Should Take This Course

- Tax managers, transfer pricing specialists and tax advisers.
- Finance directors and controllers in multinational groups.
- Legal counsel and intellectual property advisers.
- Group tax, treasury and business restructuring professionals.
- Internal auditors reviewing intercompany transactions.
- Consultants, economists and valuers on transfer pricing matters.

Taxation and Transfer Pricing of Intangibles: Strategies, Challenges, and Best Practices Course Outlines

Day 1: Intangibles and the Arm's Length Principle

- Intangible categories: technology, brand, data, know-how and customer relationships.
- The arm's length principle in intangible transactions.
- OECD transfer pricing guidelines and the intangible chapter.
- Legal ownership versus economic ownership.
- Comparability analysis for intangible transactions.

- Common intangible structures in multinational groups.
- Workshop: identifying intangibles and mapping their ownership.

Day 2: DEMPE Analysis and Value Creation

- The DEMPE framework: development, enhancement, maintenance, protection and exploitation.
- Functional analysis for intangible value creation.
- Control over risk and assumption of risk in intangible arrangements.
- Funding versus performing functions.
- Group synergy, location savings and market premium attribution.
- Entitlement to intangible returns and residual profit.
- Workshop: conducting a DEMPE and functional analysis.

Day 3: Valuation and Royalty Setting

- Valuation approaches for intangible transfers.
- Income, market and cost approaches and their data requirements.
- Discounted cash flow valuation of intangibles.
- Relief from royalty and residual value methods.
- Royalty rate benchmarking and comparability adjustment.
- Structured approaches to hard-to-value intangibles.
- Workshop: valuing an intangible and setting a royalty rate.

Day 4: Documentation, Compliance and Dispute Resolution

- Transfer pricing documentation requirements and tiers.

- Master File, Local File and Country-by-Country reporting.
- Intercompany agreements and intellectual property licensing terms.
- Cost contribution arrangements and buy-in payments.
- Advance pricing agreements and mutual agreement procedures.
- Penalties, disclosure and voluntary correction routes.
- Workshop: preparing a documentation extract for an intangible transaction.

Day 5: Strategy, Risk and Audit Defence

- Developing an intangible transfer pricing policy.
- Intellectual property migration and restructuring risk.
- Restructuring, exit charges and tax authority challenges.
- Audit defence: evidence packs and interview preparation.
- Digital economy considerations and data-driven intangibles.
- Governance of transfer pricing across the group.
- Workshop: presenting a transfer pricing position to a review panel.

Conclusion

By successfully completing Taxation and Transfer Pricing of Intangibles: Strategies, Challenges, and Best Practices Training Course, participants will have acquired the knowledge to identify, value and document intangible transactions on an arm's length basis. They will understand the arm's length principle, DEMPE analysis, valuation methods, royalty setting, documentation requirements and dispute resolution, and they will know how to defend a position under audit. As a result, delegates reduce transfer pricing risk and strengthen tax governance. Gentex Training Center builds the programme around current international tax practice.

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FAQs for the Taxation and Transfer Pricing of Intangibles: Strategies, Challenges, and Best Practices course

Q1 What is the "Taxation and Transfer Pricing of Intangibles: Strategies, Challenges, and Best Practices" course about?

It covers how intangible assets are priced between related companies for tax purposes. You learn the arm's length principle, DEMPE analysis, legal versus economic ownership, intangible valuation methods, royalty setting, transfer pricing documentation and dispute resolution.

Q2 What are the key benefits of the "Taxation and Transfer Pricing of Intangibles: Strategies, Challenges, and Best Practices" course?

You gain the ability to set and defend intangible pricing rather than accept whatever the group structure implies. You also improve functional analysis quality, select valuation methods appropriately, prepare documentation that withstands review, and reduce adjustment and double taxation exposure.

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Q3 What skills will I gain from the "Taxation and Transfer Pricing of Intangibles: Strategies, Challenges, and Best Practices" course?

You will gain intangible identification and ownership analysis, DEMPE and functional analysis for value creation, intangible valuation and royalty rate setting, and transfer pricing documentation, compliance and audit defence.

Q4 What tools, methods, or standards are covered in the "Taxation and Transfer Pricing of Intangibles: Strategies, Challenges, and Best Practices" course?

The course covers the OECD transfer pricing guidelines and the intangible chapter, the arm's length principle and comparability analysis, legal versus economic ownership assessment, the DEMPE framework covering development, enhancement, maintenance, protection and exploitation, functional analysis and control over risk, group synergy and location savings attribution, residual profit entitlement analysis, income, market and cost valuation approaches, discounted cash flow valuation of intangibles, relief from royalty and residual value methods, royalty rate benchmarking and comparability adjustment, hard-to-value intangible approaches, Master File, Local File and Country-by-Country reporting, intercompany agreement and intellectual property licensing terms, cost contribution arrangements and buy-in payments, advance pricing agreements and mutual agreement procedures, penalty and voluntary disclosure routes, intellectual property migration and exit charge analysis, and audit defence evidence preparation.

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Q5 How is the "Taxation and Transfer Pricing of Intangibles: Strategies, Challenges, and Best Practices" course applied in real-world practice?

Graduates apply it to map intangible ownership across a group, conduct DEMPE and functional analyses, value intangible transfers and set royalty rates, prepare Master File, Local File and Country-by-Country documentation, draft intercompany licensing agreements, assess restructuring and migration consequences, respond to tax authority information requests, support advance pricing agreement applications, and defend positions through mutual agreement procedures.