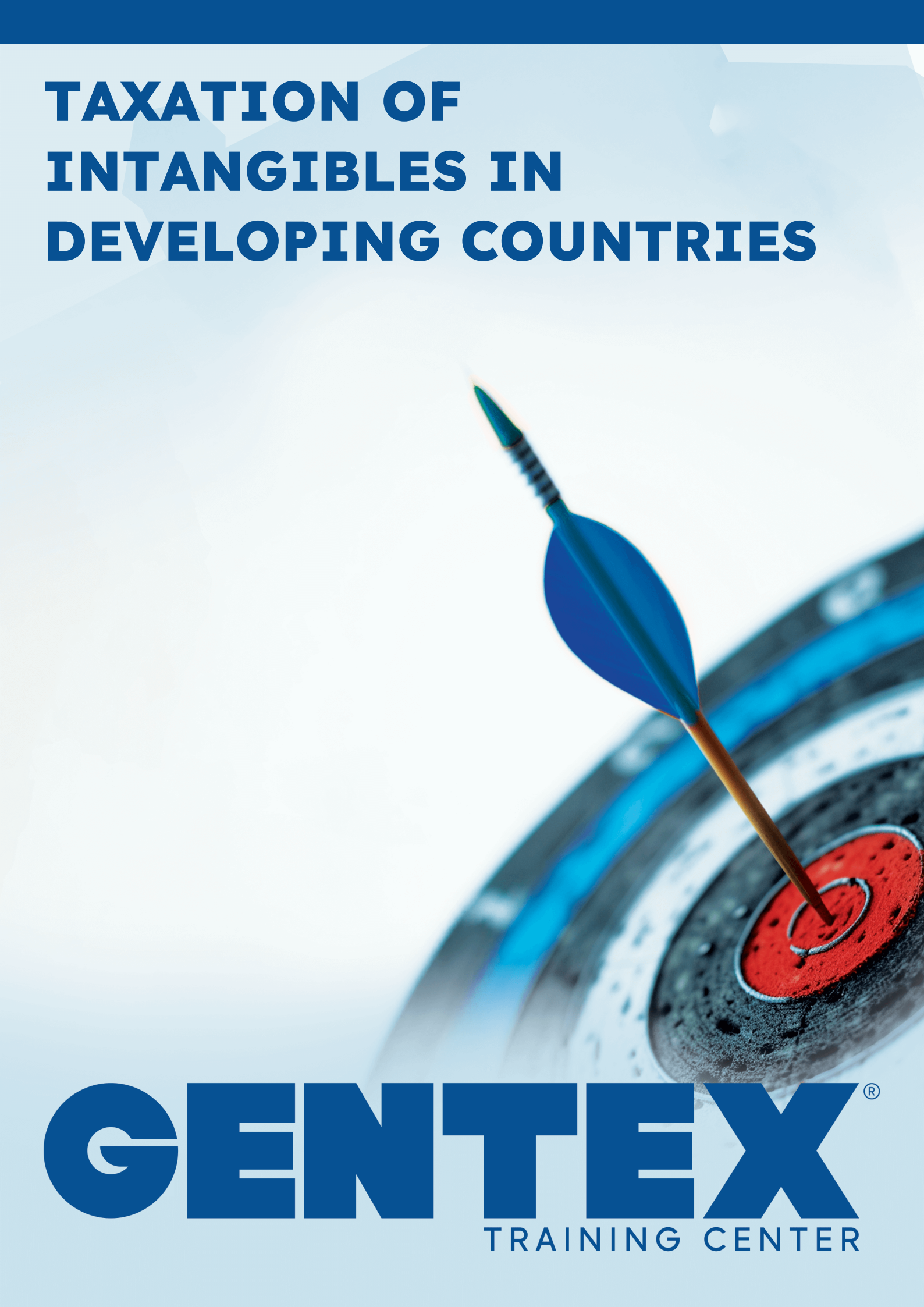
TAXATION OF INTANGIBLES IN DEVELOPING COUNTRIES



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TRAINING CENTER

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Introduction

Taxation of Intangibles in Developing Countries Training Course prepares tax officials, advisers and corporate tax teams to handle intangible-related tax issues where institutional capacity and data are limited. Participants learn how profit is shifted through royalties, management fees and intellectual property migration, and what tools a developing economy can use to respond. The programme covers the OECD and UN transfer pricing frameworks, base erosion and profit shifting risks, domestic legal tools, documentation capacity and audit practice. Furthermore, it addresses tax incentives, treaty negotiation and regional cooperation. As a result, delegates can protect the tax base while keeping investment conditions workable. Gentex Training Center delivers the programme through case workshops and applied administrative case work.

Taxation of Intangibles in Developing Countries Course Objectives

- Explain how intangibles erode the tax base in developing economies.
- Apply the arm's length principle and the DEMPE framework.
- Apply the UN and OECD transfer pricing models to local conditions.
- Identify base erosion and profit shifting risks linked to intangibles.
- Assess royalty, service fee and interest payment arrangements.
- Apply domestic legal tools: withholding taxes, anti-avoidance rules and interest limits.
- Design documentation requirements proportionate to local capacity.
- Conduct risk-based transfer pricing audits with limited data.
- Evaluate tax incentives for intangibles and their revenue cost.
- Apply treaty provisions, mutual agreement procedures and regional cooperation.

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Course Methodology

The course combines technical briefings with case workshops and applied administrative case studies. Participants analyse an intangible-related risk case, design a documentation requirement and work through an audit file. In addition, structured peer review and case panel simulation sharpen judgement, and each day closes with an applied case task.

Who Should Take This Course

- Tax authority officials and revenue administration staff.
- Transfer pricing and international tax specialists.
- Finance and tax managers in multinational and local groups.
- Tax policy advisers and ministry of finance staff.
- Legal advisers on tax treaties and incentives.
- Consultants, economists and development advisers on tax matters.

Taxation of Intangibles in Developing Countries Course Outlines

Day 1: Intangibles and Base Erosion in Developing Economies

- Intangible categories and their role in value creation.
- How profit is shifted: royalties, fees, interest and asset migration.
- Base erosion and profit shifting risks facing developing economies.
- Capacity, data and resource constraints in tax administration.
- Revenue impact and the investment trade-off.

- Institutional roles and inter-agency coordination.
- Workshop: mapping intangible-related base erosion risks in a sample economy.

Day 2: Transfer Pricing Frameworks Applied Locally

- The arm's length principle and comparability analysis.
- The OECD transfer pricing guidelines in outline.
- The UN Practical Manual on Transfer Pricing for Developing Countries.
- Applying the DEMPE framework with limited functional data.
- Simplified and prescriptive approaches for smaller administrations.
- Regional comparables and the data availability problem.
- Workshop: applying DEMPE analysis with limited information.

Day 3: Royalties, Fees and Payment Structures

- Royalty arrangements and intellectual property licensing.
- Management and technical service fee arrangements.
- Interest payments and intra-group financing structures.
- Cost contribution arrangements and buy-in payments.
- Common arrangements that shift profit out of the jurisdiction.
- Risk indicators and red flags for review selection.
- Workshop: assessing royalty and service fee arrangements for risk.

Day 4: Domestic Legal Tools and Documentation

- Withholding taxes on royalties, fees and interest.
- General anti-avoidance rules and specific anti-avoidance provisions.
- Interest limitation rules and thin capitalisation measures.

- Documentation requirements sized to administrative capacity.
- Safe harbours and simplified compliance routes.
- Penalties, voluntary disclosure and dispute prevention.
- Workshop: designing a documentation requirement for a tax authority.

Day 5: Audit Practice, Incentives and Cooperation

- Risk-based case selection and audit planning.
- Conducting a transfer pricing audit with limited comparables.
- Evidence gathering, requests for information and interview practice.
- Tax incentives for intangibles and their cost-benefit assessment.
- Treaty provisions, mutual agreement procedures and arbitration.
- Regional and international cooperation and information exchange.
- Workshop: presenting an audit or policy case to a review panel.

Conclusion

By successfully completing Taxation of Intangibles in Developing Countries Training Course, participants will have acquired the knowledge to identify and address intangible-related tax risks in a developing economy setting. They will understand base erosion channels, transfer pricing frameworks, royalty and fee structures, domestic legal tools, documentation design and audit practice, and they will know how to balance revenue protection against investment attractiveness. As a result, delegates strengthen tax administration and policy on intangibles. Gentex Training Center builds the programme around current international tax practice.

LEARN BOLD. **LEAD BEYOND**
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FAQs for the Taxation of Intangibles in Developing Countries course

Q1 What is the "Taxation of Intangibles in Developing Countries" course about?

It covers how developing economies tax intangible-related profit. You learn base erosion channels, the arm's length principle and DEMPE analysis, UN and OECD transfer pricing frameworks, royalty and fee structures, domestic legal tools including withholding taxes and anti-avoidance rules, and audit practice.

Q2 What are the key benefits of the "Taxation of Intangibles in Developing Countries" course?

You gain practical tools that work with limited data and capacity rather than a framework built for larger administrations. You also improve risk identification, design proportionate documentation requirements, conduct audits with weak comparables, assess the revenue cost of incentives, and protect the tax base without deterring investment.

Q3 What skills will I gain from the "Taxation of Intangibles in Developing Countries" course?

You will gain base erosion and profit shifting risk identification, transfer pricing and DEMPE analysis applied to local conditions, royalty, fee and payment structure assessment, and domestic legal tool design, documentation requirement setting and risk-based audit practice.

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Q4 What tools, methods, or standards are covered in the "Taxation of Intangibles in Developing Countries" course?

The course covers the arm's length principle and comparability analysis, the OECD transfer pricing guidelines and the UN Practical Manual on Transfer Pricing for Developing Countries, the DEMPE framework covering development, enhancement, maintenance, protection and exploitation, simplified and prescriptive transfer pricing approaches, regional comparables and data availability assessment, royalty and intellectual property licensing analysis, management and technical service fee review, intra-group interest and financing structure assessment, cost contribution arrangements and buy-in payments, withholding taxes on royalties, fees and interest, general and specific anti-avoidance rules, interest limitation and thin capitalisation measures, documentation requirements including Master File and Local File adapted to local capacity, safe harbours and simplified compliance routes, penalty and voluntary disclosure frameworks, risk-based case selection and audit planning, evidence gathering and information request practice, tax incentive cost-benefit assessment, and treaty provisions, mutual agreement procedures and information exchange arrangements.

Q5 How is the "Taxation of Intangibles in Developing Countries" course applied in real-world practice?

Graduates apply it to screen taxpayer populations for intangible-related risk, select cases for review using risk indicators, conduct transfer pricing audits with locally available comparables, design documentation requirements that fit administrative resources, apply withholding taxes and anti-avoidance provisions, assess the revenue cost of intangible-related incentives, negotiate and interpret treaty positions, and pursue mutual agreement procedures and information exchange with partner jurisdictions.

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